

**San José State University**  
**School of Business**  
**Department: Accounting and Finance**  
**Course Number: BUS 122A**  
**Title: Financial and Managerial Accounting**  
**Section: 01**  
**Semester: Spring 2016**

<b>Instructor:</b>	Yao Tian, Ph.D.
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<b>Office Hours:</b>	Monday & Wednesday 10:30-12:00, by appointment
<b>Class Days/Time:</b>	Monday & Wednesday 12:00-13:15
<b>Classroom:</b>	BBC322
<b>Prerequisites:</b>	BUS 20 with a minimum grade of "C"

### **Course Website**

Copies of course materials such as course syllabus, lecture slides, assignment solutions etc. will be posted on the course website on Canvas (<https://sjsu.instructure.com/>). Students are responsible for regularly checking the course website for new postings of announcements, class materials, and quizzes.

### **Course Description**

This course familiarizes students with the nature, objectives and procedures of cost management as applied to product and service costing, decision-making and cost planning and control systems. It emphasizes cost assignment, inventory valuation and income determination.

### **Learning Outcomes**

Upon successful completion of this course, students will be able to:

- identify, categorize, and analyze the behavior of costs;
- use traditional costing and ABC costing systems to assign manufacturing overhead costs;

- compute product costs using job order costing and process costing systems;
- choose the appropriate method to assign costs among organizational units;
- develop static and flexible budgets;

## Required Texts/Readings

### Textbook

Eldenburg and Wolcott, Cost Management: Measuring, Monitoring, and Motivating Performance, Wiley, Second Edition, ISBN#0-470-76942-3. Available in hardcopy at the Bookstore.

### Grading Policy

There will be five quizzes, two midterm exams, one project and one final exam. These components are weighted as follows:

Midterm I	20%
Midterm II	20%
Quizzes (5 quizzes, 4% each)	20%
Term project (or IMA Student Club participation)	5%
Final Exam	35%
<b>Total</b>	<b>100%</b>

### Grades:

<b>A:</b> 92-100%	<b>A-:</b> 90% - 91.9%	<b>B+:</b> 88% - 89.9%
<b>B:</b> 82% - 87.9%	<b>B-:</b> 80% - 81.9%	<b>C+:</b> 77% -79.9%
<b>C:</b> 70% - 76.9%	<b>D:</b> 60% - 69.9%	<b>F:</b> below 60%

### Exams

Both exams are “closed book”. The only permitted electronic devices are *non-programmable* calculators. Cell phones, iPads, and other electronic devices must be turned off and put away prior to the exam. There is no makeup exams in this course. If you have to miss an exam for legitimate reasons, the instructor may shift the weight of the missed exam to the final exam. Please provide adequate proof for your legitimate absence to obtain permissions from the instructor (e.g., if you have to miss an exam for medical reasons, please bring doctor’s note).

### Quizzes

There will be 5 online quizzes. The dates of these quizzes are as listed in the table below. You can take each quiz from 6:00 am on the start date until 11:59 pm on the end date. Please note that the coverage of quizzes is subject to change. All changes will be notified in class and/or on Canvas at least 3 days before the date of the quiz.

<b>Quiz</b>	<b>Available Dates</b>	<b>Tentative Coverage</b> <i>(subject to change)</i>
#1	Thur. Feb. 11 <sup>th</sup> - Sun. Feb. 14 <sup>th</sup>	Chapter 1
#2	Thur. Feb. 25 <sup>th</sup> - Sun. Feb. 28 <sup>th</sup>	Chapter 2 and 3
#3	Thur. Mar. 17 <sup>st</sup> - Sun. Mar. 20 <sup>th</sup>	Chapter 5
#4	Thur. Mar. 24 <sup>st</sup> - Sun. Mar. 27 <sup>th</sup>	Chapter 6
#5	Thur. Apr. 28 <sup>th</sup> – Sun. May. 1 <sup>st</sup>	Chapter 8 and 9

### Course Project

The term project accounts for 5% of your final grade and it may be accomplished in one of two ways. 1. You may complete an individual term project or 2. You may join the Institute of Management Accountants (IMA) student organization and earn all your points by attending (and signing in) four meetings.

### **Course Requirements and Assignments**

Students are provided with a list of recommended after-chapter problems. Solutions to these recommended problems will be posted on Canvas. Completing the assignment is entirely optional and the assignments will not be graded.

### **Classroom Protocol**

Class meetings are organized to provide the best possible balance between lectures, discussions, and problem solving. **Always** be comfortable with asking questions --**NO** question is a “bad” question.

### **University Policies**

#### **General Expectations, Rights and Responsibilities of the Student**

As members of the academic community, students accept both the rights and responsibilities incumbent upon all members of the institution. Students are encouraged to familiarize themselves with SJSU’s policies and practices pertaining to the procedures to follow if and when questions or concerns about a class arises. To learn important campus information, view [University Policy S90–5](http://www.sjsu.edu/senate/docs/S90-5.pdf) at <http://www.sjsu.edu/senate/docs/S90-5.pdf> and SJSU current semester’s Policies and Procedures, at <http://info.sjsu.edu/static/catalog/policies.html>. In general, it is recommended that students begin by seeking clarification or discussing concerns with their instructor. If such conversation is not possible, or if it does not address the issue, it is recommended that the student contact the Department Chair as the next step.

#### **Dropping and Adding**

Students are responsible for understanding the policies and procedures about add/drop, grade forgiveness, etc. Add/drop deadlines can be found on the current academic year calendars document on the [Academic Calendars webpage](#) at

[http://www.sjsu.edu/provost/services/academic\\_calendars/](http://www.sjsu.edu/provost/services/academic_calendars/). The [Late Drop Policy](#) is available at <http://www.sjsu.edu/aars/policies/latedrops/policy/>. Students should be aware of the current deadlines and penalties for dropping classes.

Information about the latest changes and news is available at the [Advising Hub](#) at <http://www.sjsu.edu/advising/>.

### **Consent for Recording of Class and Public Sharing of Instructor Material**

[University Policy S12-7](#), <http://www.sjsu.edu/senate/docs/S12-7.pdf>, requires students to obtain instructor's permission to record the course and the following items to be included in the syllabus:

- “Common courtesy and professional behavior dictate that you notify someone when you are recording him/her. You must obtain the instructor's permission to make audio or video recordings in this class. Such permission allows the recordings to be used for your private, study purposes only. The recordings are the intellectual property of the instructor; you have not been given any rights to reproduce or distribute the material.”
  - It is suggested that the greensheet include the instructor's process for granting permission, whether in writing or orally and whether for the whole semester or on a class by class basis.
  - In classes where active participation of students or guests may be on the recording, permission of those students or guests should be obtained as well.
- “Course material developed by the instructor is the intellectual property of the instructor and cannot be shared publicly without his/her approval. You may not publicly share or upload instructor generated material for this course such as exam questions, lecture notes, or homework solutions without instructor consent.”

### **Academic integrity**

Your commitment, as a student, to learning is evidenced by your enrollment at San Jose State University. The [University Academic Integrity Policy S07-2](#) at <http://www.sjsu.edu/senate/docs/S07-2.pdf> requires you to be honest in all your academic course work. Faculty members are required to report all infractions to the office of Student Conduct and Ethical Development. The [Student Conduct and Ethical Development website](#) is available at <http://www.sjsu.edu/studentconduct/>.

### **Campus Policy in Compliance with the American Disabilities Act**

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. [Presidential Directive 97-03](#) at [http://www.sjsu.edu/president/docs/directives/PD\\_1997-03.pdf](http://www.sjsu.edu/president/docs/directives/PD_1997-03.pdf) requires that students with disabilities requesting accommodations must register with the

[Accessible Education Center](http://www.sjsu.edu/aec) (AEC) at <http://www.sjsu.edu/aec> to establish a record of their disability.

### **Accommodation to Students' Religious Holidays**

San José State University shall provide accommodation on any graded class work or activities for students wishing to observe religious holidays when such observances require students to be absent from class. It is the responsibility of the student to inform the instructor, in writing, about such holidays before the add deadline at the start of each semester. If such holidays occur before the add deadline, the student must notify the instructor, in writing, at least three days before the date that he/she will be absent. It is the responsibility of the instructor to make every reasonable effort to honor the student request without penalty, and of the student to make up the work missed. See [University Policy S14-7](http://www.sjsu.edu/senate/docs/S14-7.pdf) at <http://www.sjsu.edu/senate/docs/S14-7.pdf>.

### **Student Technology Resources**

Computer labs for student use are available in the [Academic Success Center](http://www.sjsu.edu/at/asc/) at <http://www.sjsu.edu/at/asc/> located on the 1st floor of Clark Hall and in the Associated Students Lab on the 2nd floor of the Student Union. Additional computer labs may be available in your department/college. Computers are also available in the Martin Luther King Library. A wide variety of audio-visual equipment is available for student checkout from Media Services located in IRC 112. These items include DV and HD digital camcorders; digital still cameras; video, slide and overhead projectors; DVD, CD, and audiotape players; sound systems, wireless microphones, projection screens and monitors.

### **SJSU Peer Connections**

Peer Connections' free tutoring and mentoring is designed to assist students in the development of their full academic potential and to inspire them to become independent learners. Peer Connections tutors are trained to provide content-based tutoring in many lower division courses (some upper division) as well as writing and study skills assistance. Small group and individual tutoring are available. Peer Connections mentors are trained to provide support and resources in navigating the college experience. This support includes assistance in learning strategies and techniques on how to be a successful student. Peer Connections has a learning commons, desktop computers, and success workshops on a wide variety of topics. For more information on services, hours, locations, or a list of current workshops, please visit [Peer Connections website](http://peerconnections.sjsu.edu) at <http://peerconnections.sjsu.edu> for more information.

### **SJSU Writing Center**

The SJSU Writing Center is located in Clark Hall, Suite 126. All Writing Specialists have gone through a rigorous hiring process, and they are well trained to assist all students at all levels within all disciplines to become better writers. In addition to one-on-one tutoring services, the Writing Center also offers workshops every semester on a variety of writing topics. To make an appointment or to refer to the numerous online resources offered

through the Writing Center, visit the [Writing Center website](http://www.sjsu.edu/writingcenter) at <http://www.sjsu.edu/writingcenter>. For additional resources and updated information, follow the Writing Center on Twitter and become a fan of the SJSU Writing Center on Facebook. (Note: You need to have a QR Reader to scan this code.)



# BUS122A / Accounting Principles, Spring 2016

## Class Schedule

*The schedule below is subject to change with fair notice.*

Week	Day	Materials Covered	Assignment
1	Mon. 2/1 Wed. 2/3	Introduction to Managerial Accounting ( <a href="http://video.wileyaccountingupdates.com/2011/08/20/introduction-to-managerial-accounting/">http://video.wileyaccountingupdates.com/2011/08/20/introduction-to-managerial-accounting/</a> ) Ch.1: Accounting Information in Management Decisions	Read Ch. 1
2	Mon. 2/8 Wed. 2/10	Cost concepts and terminologies, inventory equations Ch.2: The Cost Function <a href="http://video.wileyaccountingupdates.com/2011/03/09/cost-behavior-and-cost-volume-profit-analysis/">http://video.wileyaccountingupdates.com/2011/03/09/cost-behavior-and-cost-volume-profit-analysis/</a>	2.17,2.24,2.28
3	Mon. 2/15 Wed. 2/17	Ch.2: The Cost Function Ch.3: Cost-Volume-Profit Analysis <a href="http://video.wileyaccountingupdates.com/2011/08/23/cost-volume-profit-calculations/">http://video.wileyaccountingupdates.com/2011/08/23/cost-volume-profit-calculations/</a>	3.18,3.20,3.23, 3.25,3.33, 3.37
4	Mon. 2/22 Wed. 2/24	Ch.3: Cost-Volume-Profit Analysis Ch.4: Non-routine Operating Decisions <a href="http://video.wileyaccountingupdates.com/2011/03/29/incremental-analysis-and-managements-decision-making-process/">http://video.wileyaccountingupdates.com/2011/03/29/incremental-analysis-and-managements-decision-making-process/</a>	4.13,4.15, 4.16, 4.17, 4.20, 4.22
5	Mon. 2/29 Wed. 3/2	Ch.4: Non-routine Operating Decisions	
6	<b>Mon. 3/7</b> Wed. 3/9	<b>Midterm Exam I (Ch. 1, 2, 3, 4)</b> Ch. 5 – Job-order Costing <a href="http://video.wileyaccountingupdates.com/2011/08/23/job-order-costing/">http://video.wileyaccountingupdates.com/2011/08/23/job-order-costing/</a>	
7	Mon. 3/14 Wed. 3/16	Ch. 5 – Job-order Costing	5.19, 5.20, 5.22, 5.29
8	Mon. 3/21 Wed. 3/23	Ch.6: Process Costing <a href="http://video.wileyaccountingupdates.com/2011/08/06/process-costing/">http://video.wileyaccountingupdates.com/2011/08/06/process-costing/</a>	6.4, 6.5, 6.6, 6.16, 6.17, 6.36
9	Mon. 3/28 Wed. 3/30	<b>Spring Recess</b>	
10	Mon. 4/4 Wed. 4/6	Ch.7: ABC Costing <a href="http://video.wileyaccountingupdates.com/2011/06/15/activity-based-costing/">http://video.wileyaccountingupdates.com/2011/06/15/activity-based-costing/</a>	7.19, 7.20, 7.21, 7.29

11	Mon. 4/11 Wed. 4/13	Ch.7: ABC Costing Review for Midterm II	
12	Mon. 4/18 Wed. 4/20	<b>Midterm Exam II (Ch. 5, 6, 7)</b> Ch.8: Assigning Support Department Costs	8.7, 8.18, 8.19
13	Mon. 4/25 Wed. 4/27	Ch.9: Joint product and By-Product Costing Ch.10: Static and Flexible Budgets	9.1, 9.15, 9.18, 9.20
14	Mon. 5/2 Wed. 5/4	Ch.10: Static and Flexible Budgets <a href="http://video.wileyaccountingupdates.com/2010/11/02/test-video/">http://video.wileyaccountingupdates.com/2010/11/02/test-video/</a>	10.16, 10.17, 10.18, 10.19, 10.20
15	Mon. 5/9 Wed. 5/11	Ch. 11: standard costing and variance analysis	11.12, 11.13, 11.16, 11.17, 11.21, 11.30
16	Mon. 5/16	Review for final exam	
Final Exam	Thur. May 19 <sup>th</sup>	BBC 322, 9:45-11:45	