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COURSE SYLLABUS

Term: Spring 2017 (2016-2)

Course: ACCT 301A: Intermediate Accounting 2

Instructor Information:		
Instructor Name	George F. Grzesiowski (Mr. G) MBA/ABD/CPA Professor and Program Director for Accounting	
Office Number:	516	
Phone Number:	219-473-4283 (Office) Cell: 219-716-5002 (Best)	
Email:	ggrzesiowski@ccsj.edu	
Hours Available:	Monday	7:30 AM– 8:30 AM 10:00 AM – 1:00 PM
	Wednesday.	7:30 AM – 8:30 AM 10:00 AM – 7:00 PM
	Or, by appointment	
Instructor Background: See Autobiography posted in Blackboard		

Course Information:	
Course Time:	Mondays/Wednesdays 8:30 AM – 10:00 AM
Classroom:	Room 204
Prerequisites:	ACCT 300
Required Books and Materials:	<i>Intermediate Accounting</i> , IFRS edition, Kieso, Weygant & Warfield, Wiley, 2015. Edition: 2 nd , ISBN: 9781118443965 Pocket Calculator
Learning Outcomes/ Competencies: Students in this course will: <ol style="list-style-type: none"> Describe the nature, type, and valuation of current liabilities, provisions and contingencies. Apply the methods of bond discount and premium amortization. Indicate how to present and analyze equity. 	

<ol style="list-style-type: none"> 4. Compute earnings per share in a complex capital structure. 5. Apply the equity method of accounting and compare to the fair value method. 6. Apply the revenue recognition and percentage of completion method. 7. Perform accounting procedures for a loss carryback and a loss carry forward. 8. Account for pensions and postretirement benefits. 9. Contrast the operating and capitalization methods of recording assets. 10. Account for changes and error analysis. 11. Prepare a statement of cash flows 12. Identify issues related to financial forecasts and projections.
<p>Course Description:</p> <p>As a continuation of Intermediate Accounting 1, additional asset categories and equity accounts are discussed in depth. The statement of financial position is explained. IFRS standards are the focus of this course.</p>
<p>Learning Strategies:</p> <p>The course is supported by a blackboard site. All PowerPoint presentations, demo problems, and assignment solutions will be posted on blackboard. Grades will be posted and accessed on blackboard. Questions concerning assignments or course requirements can also be posted on this site.</p> <p>Open Door Policy</p> <p>Since your learning is my primary concern, it is imperative that anything preventing you from learning be discussed. Please feel free to make an appointment with me or call/text my cell # so that I can help you keep on track.</p>
<p>Experiential Learning Opportunities:</p> <p>Working problems simulating lessons taught.</p>

Assessments:		
Major Assignments:	Assessment:	Points Weights
	Exam 1	150 15%
	Exam 2	150 15%
	Exam 3	150 15%
	Assignments	440 44%
	In-class Exercises	110 11%
	Total	1,000 100%
Class Participation	Attendance in class is an important priority. Accounting is a course	

And Attendance	that continues to build on the knowledge gained. It is not possible to understand and grasp the fundamentals being taught in later chapters unless the earlier chapters have been mastered. Missing classes will impede your progress.																																								
<p>Grading Points Scale:</p> <table border="1" data-bbox="545 464 1062 919"> <thead> <tr> <th>Grade</th> <th>Percent</th> <th>Points</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>92-100</td> <td>920-1,000</td> </tr> <tr> <td>A-</td> <td>90-91</td> <td>900-919</td> </tr> <tr> <td>B+</td> <td>88-89</td> <td>880-889</td> </tr> <tr> <td>B</td> <td>82-87</td> <td>820-879</td> </tr> <tr> <td>B-</td> <td>80-81</td> <td>800-819</td> </tr> <tr> <td>C+</td> <td>78-79</td> <td>780-789</td> </tr> <tr> <td>C</td> <td>72-77</td> <td>720-799</td> </tr> <tr> <td>C-</td> <td>70-71</td> <td>700-719</td> </tr> <tr> <td>D+</td> <td>68-69</td> <td>680-699</td> </tr> <tr> <td>D</td> <td>62-67</td> <td>620-679</td> </tr> <tr> <td>D-</td> <td>60-61</td> <td>600-619</td> </tr> <tr> <td>F</td> <td>59 and below</td> <td>599 & below</td> </tr> </tbody> </table>			Grade	Percent	Points	A	92-100	920-1,000	A-	90-91	900-919	B+	88-89	880-889	B	82-87	820-879	B-	80-81	800-819	C+	78-79	780-789	C	72-77	720-799	C-	70-71	700-719	D+	68-69	680-699	D	62-67	620-679	D-	60-61	600-619	F	59 and below	599 & below
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Course Schedule:																																									
Class Date	Assignments	Class Discussion/Activities																																							
Week 1: M 1/9 W 1/11	Introduction to Course Introduce Chapter 13 Current Liabilities, Provisions & Contingencies	Introductions Overview of course & expectations																																							
Week 2: M 1/16 W 1/18	Holiday-No Class Chapter 13 Assignment: Exercise 13-2 and Problems 13-2 and 13-4 (Due 1/23/2017 by 8:30AM)	Current Liabilities, Provisions & Contingencies Chapter 1 in-class problems																																							
Week 3: M 1/23 W 1/25	Chapter 14 – Non-current Liabilities Assignment: Exercise 14-4, 14-5 and Problem 14-2 (Due 1/30/2017 by 8:30AM)	Review chapter 13 assignment Overview of Non-current Liabilities Chapter 14 in-class demo problems																																							
Week 4:																																									

M 1/30 W 2/1	Chapter 15 – Equity Assignment: Exercise 15-1, 15-15, and Problem 15-1 (Due 2/6/2017 by 8:30AM)	Review chapter 13 assignments Overview of Equity Chapter 15 in-class demo problems
Week 5: M 2/6 W 2/8	Review No on-site class (W 2/8) – Exam 1 on Blackboard	Review chapter 15 assignments Exam 1: Chapters 13, 14, 15 Blackboard. Must be taken by 2/8/2017) by 11:59 PM
Week 6: M 2/13 W 2/15	Chapter 17-Investments (Chapter 16 not covered) Assignment: Exercise 17-2, 17-4 and Problems 17-5, 17-10 (Due 2/20/2017 by 8:30AM)	Review exam 1 results Overview of Investments Chapter 17 in-class demo problems
Week 7: M 2/20 W 2/22	Chapter 18-Revenue Assignment: Exercise 8-1; 8-7; 18-18, 18-21 (Due 3/6/2017 by 8:30AM)	Review chapter 17 assignments Overview of Revenue Chapter 18 in-class demo problems
Week 8: M 2/27 W 3/1	Spring Break	Spring Break
Week 9: M 3/6 W 3/8	Chapter 19-Accounting for Income Taxes Assignment: Exercise 19-1, 19-3 and Problem 19-5 (Due 3/13/2017 by 8:30AM)	Review chapter 18 assignment Overview of Accounting for Income Taxes Chapter 19 in-class problems
Week 10: M 3/13 W 3/15	Chapter 20-Accounting for Pensions & Postretirement Assignment: Exercise 20-1, 20-7 and Problem 20-4 (Due 3/20/2017 by 8:30AM)	Review Chapter 19 assignment Overview of Accounting for Pensions & Postretirement Chapter 20 in-class problems
Week 11: M 3/20 W 3/22	Review No on-site class (W 3/22) – Exam 2 on Blackboard	Review Chapter 20 Assignments. Exam 2: Chapters 17, 18, 19, 20 on Blackboard. Must be taken by 3/22/2017) by 11:59 PM
Week 12:		

	<p>illustrated by working selected demonstration problems in class. Selected problems will be assigned as homework.</p> <p>Assignments must be posted in Blackboard by the due date. We will review the assigned problems in class. Each assignment is worth 40 points and is graded on the following scale:</p> <table border="0" data-bbox="516 464 1398 716"> <tr> <td>Criteria</td> <td>Accurate</td> <td>Minor Errors</td> <td>Major errors</td> <td>Late</td> <td>No credit</td> </tr> <tr> <td>Points</td> <td>40 Points</td> <td>35 Points</td> <td>30 Points</td> <td>20 Points</td> <td>0 Points</td> </tr> <tr> <td>▼</td> <td>Accurate and on time</td> <td>Minor errors, on time</td> <td>Major errors, on time</td> <td>One week late</td> <td>Over one week past due</td> </tr> </table> <p>Homework problems will be reviewed in class.</p> <p>Exams will be posted on Blackboard and will cover 3 to 4 chapters each. Exams will be multiple choice.</p>	Criteria	Accurate	Minor Errors	Major errors	Late	No credit	Points	40 Points	35 Points	30 Points	20 Points	0 Points	▼	Accurate and on time	Minor errors, on time	Major errors, on time	One week late	Over one week past due
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<p>Classroom Behavior & Using Electronic Devices</p>	<p>Students are expected to treat the instructor and fellow students with respect and courtesy at all times. This means giving your full attention. No private conversations, no catching up on homework assignments, no naps.</p> <p>Electronic devices can only be used in class for course-related purposes. If you text or access the Internet for other purposes, you may be asked to leave, in which case you will be marked absent.</p>																		
<p>Participating in Class</p>	<p>You must be on time, stay for the whole class and speak up in a way that shows you have done the assigned reading. If you are not prepared for class discussion, you may be asked to leave, in which case you will be marked absent.</p>																		
<p>Doing Your Own Work</p>	<p>If you turn in work that is not your own, you are subject to judicial review, and these procedures can be found in the College Catalog and the Student Planner. The maximum penalty for any form of academic dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines, such as MLA or APA format, to document sources avoids plagiarism. The Library has reference copies of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p>PLEASE NOTE: All papers may be electronically checked for plagiarism.</p>																		
<p>Withdrawing from Class</p>	<p>After the last day established for class changes has passed (see the College calendar), you may withdraw from a course by following the policy outlined in the CCSJ Course Catalog.</p>																		

Resources	
Student Success Center:	The Student Success Center provides faculty tutors at all levels to help you master specific subjects and develop effective learning skills. It is open to all students at no charge. You can contact the Student Success Center at 219 473-4287 or stop by the Library.
Disability Services:	Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans with Disabilities Act (ADA) guidelines. If you believe that you need a “reasonable accommodation” because of a disability, contact the Disability Services Coordinator at 219-473-4349.
CCSJ Alerts:	<p>Calumet College of St. Joseph’s emergency communications system will tell you about emergencies, weather-related closings, or other incidents via text, email, or voice messages. Please sign up for this important service annually on the College’s website at: http://www.ccsj.edu/alerts/index.html.</p> <p>In addition, you can check other media for important information, such as school closings:</p> <p>Internet: http://www.ccsj.edu Radio: WAKE – 1500 AM, WGN – 720 AM, WIJE – 105.5 FM, WLS – 890 AM, WZVN – 107.1 FM, WBBM NEWS RADIO 78 TV Channels: 2, 5, 7, 9, 32</p>

Emergency Procedures

MEDICAL EMERGENCY

EMERGENCY ACTION

1. Call 911 and report incident.
2. Do not move the patient unless safety dictates.
3. Have someone direct emergency personnel to patient.
4. If trained: Use pressure to stop bleeding.
5. Provide basic life support as needed.

FIRE

EMERGENCY ACTION

1. Pull alarm (located by EXIT doors).
2. Leave the building.
3. Call 911 from a safe distance, and give the following information:
 - Location of the fire within the building.
 - A description of the fire and how it started (if known)

BUILDING EVACUATION

1. All building evacuations will occur when an alarm sounds and/or upon notification by security/safety personnel. **DO NOT ACTIVATE ALARM IN THE EVENT OF A BOMB THREAT.**
2. If necessary or if directed to do so by a designated emergency official, activate the building alarm.
3. When the building evacuation alarm is activated during an emergency, leave by the nearest marked exit and alert others to do the same.
4. Assist the disabled in exiting the building! Remember that the elevators are reserved for persons who are disabled. **DO NOT USE THE ELEVATORS IN CASE OF FIRE. DO NOT PANIC.**
5. Once outside, proceed to a clear area that is at least 500 feet away from the building. Keep streets, fire lanes, hydrant areas and walkways clear for emergency vehicles and personnel. The assembly point is the sidewalk in front of the college on New York Avenue.
6. **DO NOT RETURN** to the evacuated building unless told to do so by College official or emergency responders.

IF YOU HAVE A DISABILITY AND ARE UNABLE TO EVACUATE:

Stay calm, and take steps to protect yourself. If there is a working telephone, call 911 and tell the emergency dispatcher where you are **or** where you will be moving. If you must move,

1. Move to an exterior enclosed stairwell.
2. Request persons exiting by way of the stairway to notify the Fire Department of your location.
3. As soon as practical, move onto the stairway and await emergency personnel.
4. Prepare for emergencies by learning the locations of exit corridors and enclosed stairwells. Inform professors, and/or classmates of best methods of assistance during an emergency.

HAZARDOUS MATERIAL SPILL/RELEASE

EMERGENCY ACTION

1. Call 911 and report incident.
2. Secure the area.
3. Assist the injured.

4. Evacuate if necessary.

TORNADO

EMERGENCY ACTION

1. Avoid automobiles and open areas.
2. Move to a basement or corridor.
3. Stay away from windows.
4. Do not call 911 unless you require emergency assistance.

SHELTER IN PLACE

EMERGENCY ACTION

1. Stay inside a building.
2. Seek inside shelter if outside.
3. Seal off openings to your room if possible.
4. Remain in place until you are told that it is safe to leave.

BOMB THREATS

EMERGENCY ACTION

1. Call 911 and report incident.
2. If a suspicious object is observed (e.g. a bag or package left unattended):
 - Don't touch it!
 - Evacuate the area.

TERRORISM AND ACTIVE SHOOTER SITUATIONS

EMERGENCY ACTION

1. Call 911 and report intruder.

RUN, HIDE OR FIGHT TIPS:

1. **Prepare** – frequent training drills to prepare the most effectively.
2. **Run and take others with you** – learn to stay in groups if possible.
3. **Leave the cellphone.**
4. **Can't run? Hide** – lock the door and lock or block the door to prevent the shooter from coming inside the room.
5. **Silence your cellphone** -- use landline phone line.
6. **Why the landline?** It allows emergency responders to know your physical location.
7. **Fight** – learn to “fight for your life” by utilizing everything you can use as a weapon.
8. **Forget about getting shot – fight!** You want to buy time to distract the shooter to allow time for emergency responders to arrive.
9. **Aim high** – attack the shooter in the upper half of the body: the face, hands, shoulder, neck.
10. **Fight as a group** – the more people come together, the better the chance to take down the shooter.
11. **Whatever you do, do something** – “react immediately” is the better option to reduce traumatic incidents.