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*Calumet College of St. Joseph is a Catholic institution of higher learning dedicated to the academic, spiritual and ethical development of undergraduate and graduate students. Informed by the values of its founding religious community, the Missionaries of the Precious Blood (C.P.P.S.), the College promotes the inherent dignity of all people, social justice, an ethic of service, student empowerment, opportunity, and lifelong learning.*

## **COURSE SYLLABUS**

**Term: Spring 2019 (2018-2)**

**Course: ACCT 301A: Intermediate Accounting 2**

<b>Instructor Information:</b>			
<b>Instructor Name</b>	<b>George F. Grzesiowski (Mr. G) MBA/ABD/CPA Professor and Program Director for Accounting</b>		
<b>Office Number:</b>	<b>516</b>		
<b>Phone Number:</b>	<b>219-473-4283 (Office) Cell: 219-716-5002 (Best)</b>		
<b>Email:</b>	<a href="mailto:ggrzesiowski@ccsj.edu">ggrzesiowski@ccsj.edu</a>		
<b>Hours Available:</b>	<b>Monday</b>	<b>7:00 AM – 8:30 AM 10:00 AM – 1:30 PM 3:15 PM – 4:15 PM</b>	
	<b>Wednesday.</b>	<b>7:00 AM – 8:30 AM 10:00 AM – 1:30 PM 3:15 AM – 4:15 PM</b>	
	<b>Or, by appointment</b>		
<b>Instructor Background: See Autobiography posted in Blackboard</b>			

<b>Course Information:</b>	
<b>Course Time:</b>	<b>Mondays/Wednesdays 8:30 AM – 10:00 AM</b>

<b>Classroom:</b>	<b>Room 204</b>
<b>Prerequisites:</b>	<b>ACCT 300</b>
<b>Required Books and Materials:</b>	<b><u>Intermediate Accounting</u></b> , IFRS edition, Kieso, Weygant & Warfield, Wiley, 2015. <b>Edition:</b> 2 <sup>nd</sup> , <b>ISBN:</b> 9781118443965 <b>Pocket Calculator</b>
<b>Learning Outcomes/ Competencies:</b>	
<p>Students in this course will:</p> <ol style="list-style-type: none"> <li>1. Describe the nature, type, and valuation of current liabilities, provisions and contingencies.</li> <li>2. Apply the methods of bond discount and premium amortization.</li> <li>3. Indicate how to present and analyze equity.</li> <li>4. Compute earnings per share in a complex capital structure.</li> <li>5. Apply the equity method of accounting and compare to the fair value method.</li> <li>6. Apply the revenue recognition and percentage of completion method.</li> <li>7. Perform accounting procedures for a loss carryback and a loss carry forward.</li> <li>8. Account for pensions and postretirement benefits.</li> <li>9. Contrast the operating and capitalization methods of recording assets.</li> <li>10. Account for changes and error analysis.</li> <li>11. Prepare a statement of cash flows</li> <li>12. Identify issues related to financial forecasts and projections.</li> </ol> <p>This course meets the following learning objectives for the Accounting Program:</p> <ol style="list-style-type: none"> <li>1. Demonstrate knowledge of current accounting principles, and the use of accounting information by management.</li> <li>2. Develop critical thinking, problem solving, and communication skills</li> <li>3. Apply accounting theory in a practical manner.</li> <li>4. Demonstrate technology skills necessary to solve accounting problems.</li> <li>5. Meet the requirements for entry-level careers in accounting.</li> <li>6. Demonstrate the capability to critically and reflectively engage ethical issues in accounting, particularly questions pertaining to social responsibility and professional practice.</li> </ol>	
<b>Course Description:</b>	
<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>	
<b>Learning Strategies:</b>	
<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>	

### Open Door Policy

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.

### Experiential Learning Opportunities:

Students will solve problems and prepare financial statements under international accounting standards.

### Assessments:

Major Assignments:	Assessment:	<u>Points</u>	<u>Weights</u>
		Exam 1	150
Exam 2	150	15%	
Exam 3	150	15%	
Assignments	440	44%	
In-class Exercises	<u>110</u>	<u>11%</u>	
Total	1,000	100%	

  

<b>Class Participation And Attendance</b>	Attendance in class is an important priority. Accounting is a course 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.
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### Grading Points Scale:

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

<b>Course Schedule:</b>		
<b>Class Date</b>	<b>Class Discussion/Activities</b>	<b>Assignments</b>
<b><u>Week 1:</u></b> <b>M 1/14</b>  <b>W 1/16</b>	<b>Introduction to Course</b>  <b>Chapter 13</b> <b>Overview of Current Liabilities,</b> <b>Provisions &amp; Contingencies</b>	<b>Introductions</b> <b>Overview of course &amp; expectations</b>
<b><u>Week 2:</u></b> <b>M 1/21</b>  <b>W 1/23</b>	<b>Holiday-No Class</b>  <b>Chapter 13 in-class problems</b>	<b>Assignment:</b> Exercise 13-2 Problems 13-2 and 13-4 Due 1/28/2019 by 8:30AM
<b><u>Week 3:</u></b> <b>M 1/28</b>  <b>W 1/30</b>	<b>Review chapter 13 assignment</b> <b>Chapter 14</b> <b>Overview of Non-current Liabilities</b>  <b>Chapter 14 in-class problems</b>	<b>Assignment:</b> Exercise 14-4, 14-5 Problem 14-2 Due 2/4/2019 by 8:30AM
<b><u>Week 4:</u></b> <b>M 2/4</b>  <b>W 2/6</b>	<b>Review chapter 14 assignments</b> <b>Chapter 15</b> <b>Overview of Equity</b>  <b>Chapter 15 in-class demo</b> <b>problems</b>	<b>Assignment:</b> Exercise 15-1, 15-15, Problem 15-1 Due 2/11/2019 by 8:30AM
<b><u>Week 5:</u></b> <b>M 2/11</b>  <b>W 2/13</b>	<b>Review chapter 15 assignments</b>  <b>No on-site class</b> <b>Exam 1 on Blackboard</b>	<b>Exam 1: Chapters 13, 14, 15</b> <b>Blackboard.</b> <b>Due: 2/13/2019 by 11:59 PM</b>
<b><u>Week 6:</u></b> <b>M 2/18</b>  <b>W 2/20</b>	<b>Review exam 1 results</b> <b>Chapter 17 (Chapter 16 not covered)</b> <b>Overview of Investments</b>  <b>Chapter 17 in-class problems</b>	<b>Assignment:</b> Exercise 17-2, 17-4 Problems 17-5, 17-10 Due 2/25/2019 by 8:30 AM

<b><u>Week 7:</u></b> <b>M 2/25</b>  <b>W 2/27</b>	<b>Review chapter 17 assignments</b> <b>Chapter 18</b> <b>Overview of Revenue</b>  <b>Chapter 18 in-class demo</b> <b>problems</b>	<b>Assignment:</b> Exercise 18-1; 18-7; 18-18, 18-21 Due 3/11/2019 by 8:30 AM
<b><u>Week 8:</u></b> <b>M 3/4</b> <b>W 3/6</b>	<b>Spring Break</b>	<b>Spring Break</b>
<b><u>Week 9:</u></b> <b>M 3/11</b>  <b>W 3/13</b>	<b>Review chapter 18 assignment</b> <b>Chapter 19</b> <b>Overview of Accounting for</b> <b>Income Taxes</b>  <b>Chapter 19 in-class problems</b>	<b>Assignment:</b> Exercise 19-1, 19-3 Problem 19-5 Due 3/18/2019 by 8:30 AM
<b><u>Week 10:</u></b> <b>M 3/18</b>  <b>W 3/20</b>	<b>Review Chapter 19 assignment</b> <b>Chapter 20</b> <b>Overview of Accounting for</b> <b>Pensions &amp; Postretirement</b>  <b>Chapter 20 in-class problems</b>	<b>Assignment:</b> Exercise 20-1, 20-7 Problem 20-4 Due 3/25/2019 by 8:30 AM
<b><u>Week 11:</u></b> <b>M 3/25</b>  <b>W 3/27</b>	<b>Review Chapter 20 Assignments.</b>  <b>No on-site class</b> <b>Exam 2 on Blackboard</b>	<b>Exam 2: Chapters 17, 18, 19, 20 on</b> <b>Blackboard.</b> <b>Due: 3/27/2019 by 11:59 PM</b>
<b><u>Week 12:</u></b> <b>M 4/1</b>  <b>W 4/3</b>	<b>Review exam 2 results</b> <b>Chapter 21-</b> <b>Overview of Accounting for Leases</b>  <b>Chapter 21 in-class problems</b>	<b>Assignment:</b> Exercise 21-3, 21-6 Due 4/8/2019 by 8:30 AM
<b><u>Week 13:</u></b> <b>M 4/8</b>	<b>Review Chapter 21 Assignments.</b> <b>Chapter 22</b>	

W 4/10	<b>Overview of Accounting Changes &amp; Error Changes</b>  <b>Chapter 22 in-class problems</b>	<b>Assignment:</b> Exercise 22-9, 22-11 Problem 22-6 Due 4/15/2019 by 8:30 AM
<u>Week 14:</u> M 4/15  W 4/17	<b>Review chapter 22 assignments.</b> <b>Chapter 23</b> <b>Overview of the Statement of Cash Flows.</b>  <b>Chapter 23 in-class problems</b>	<b>Assignment:</b> Exercise 23-3, 23-4, Problem 23-2 Due 4/22/2019 by 8:30 AM
<u>Week 15:</u> M 4/22  W 4/24	<b>Review chapter 23 assignments.</b> <b>Chapter 24-Presentation &amp; Disclosure</b> <b>Overview of Presentation &amp; Disclosure</b>  <b>Chapter 24 in-class problems</b>	<b>Assignment:</b> Exercise 24-2, 24-3, Problem 24-3 Due 4/29/2019 by 8:30AM
<u>Week 16:</u> M 4/29  W 5/1	<b>Review Chapter 24</b>  <b>No on-site class</b> <b>Exam 3 on Blackboard</b>	<b>Exam 3: Chapters 21, 22, 23, 24 on Blackboard.</b> <b>Due 5/1/2019 by 11:59 PM</b>

I reserve the right to change this schedule to meet the needs of the class.

<b>Responsibilities</b>	
<b>Attending Class</b>	You cannot succeed in this class if you do not attend. We believe that intellectual growth and success in higher education occur through interaction in the classroom and laboratories. However, we do not want to penalize students for participating in college-sponsored events. When you miss class because of a college event, you must give notice of your absence in advance, and you are responsible for all missed work. Being absent doesn't excuse you from doing class work; you have <b>more</b> responsibilities to keep up and meet the objectives of this course.
<b>Turning In Your Work</b>	You cannot succeed in this class if you do not turn in all your work on the day it is due.  Assigned problems and exercise can be posted in Blackboard. Excel templates are provided for each assignment in <b><u>Course Documents</u></b> .

	<p><b>Grading Rubric</b></p> <table border="0"> <tr> <td><b>Criteria</b></td> <td><b>Accurate</b></td> <td><b>Minor Errors</b></td> <td><b>Major errors</b></td> <td><b>Late</b></td> <td><b>No credit</b></td> </tr> <tr> <td><b>Points</b> ⚡</td> <td><b>35 Points</b> Accurate and on time</td> <td><b>30 Points</b> Minor errors, on time</td> <td><b>25 Points</b> Major errors, on time</td> <td><b>20 Points</b> One week late</td> <td><b>0 Points</b> Over one week past due</td> </tr> </table> <p><b>Exams are posted on Blackboard. Exams will be primarily multiple choice.</b></p>	<b>Criteria</b>	<b>Accurate</b>	<b>Minor Errors</b>	<b>Major errors</b>	<b>Late</b>	<b>No credit</b>	<b>Points</b> ⚡	<b>35 Points</b> Accurate and on time	<b>30 Points</b> Minor errors, on time	<b>25 Points</b> Major errors, on time	<b>20 Points</b> One week late	<b>0 Points</b> Over one week past due
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<p><b>CCSJ Student Honor Code</b></p>	<p>This course asks students to reaffirm the CCSJ Student Honor Code:</p> <p>I, as a student member of the Calumet College academic community, in accordance with the college's mission and in a spirit of mutual respect, pledge to:</p> <ul style="list-style-type: none"> <li>• Continuously embrace <b>honesty and curiosity</b> in the pursuit of my educational goals;</li> <li>• Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my <b>community</b>;</li> <li>• Do my own work with <b>integrity</b> at all times, in accordance with syllabi, and without giving or receiving inappropriate aid;</li> </ul> <p>Do my utmost to act with commitment, inside and outside of class, to the goals and <b>mission</b> of Calumet College of St. Joseph.</p>												
<p><b>Classroom Behavior &amp; Using Electronic Devices</b></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><b>Participating in Class</b></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>												

<b>Doing Your Own Work</b>	<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><b>PLEASE NOTE:</b> All papers may be electronically checked for plagiarism.</p>
<b>Withdrawing from Class</b>	<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>

<b>Resources</b>	
<b>Student Success Center:</b>	<p>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.</p>
<b>Disability Services:</b>	<p>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.</p>
<b>Tracking Your Progress</b>	<p>Grades will be posted in Blackboard. An updated grade will be posted after each exam</p>
<b>Sharing Your Class Experience</b>	<p>At the end of the term, you will have the opportunity to evaluate your classroom experience. These confidential surveys are <i>essential</i> to our ongoing efforts to ensure that you have a great experience that leaves you well prepared for your future. Take the time to complete your course evaluations – we value your feedback!</p>
<b>Student Assistance Program</b>	<p>Calumet College of St. Joseph provides a free Student Assistance Program (SAP) to current students. The SAP is a confidential counseling service provided to students for personal and school concerns, which may be interfering with academic performance and/or</p>



	quality of life. The SAP counselor is available on campus once a week. For more information, contact the Vice President for Enrollment and Retention, Dr. Dionne Jones-Malone, Office # 611, 219-473-4305.
<b>CCSJ Alerts:</b>	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: <a href="http://www.ccsj.edu/alerts/index.html">http://www.ccsj.edu/alerts/index.html</a>