
Calumet College



of Saint Joseph

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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.

We are committed to the Five Pillars of a CCSJ Education: The CCSJ graduate will be Open to Growth, Intellectually Competent, Religious, Loving, and Committed to Doing Justice. This class, as outlined below, will help you to achieve those goals.

COURSE SYLLABUS

Term: Spring 2020 (2019-2)

Course: ACCT 320: Advanced Accounting (ADS)

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

Course Information:

Course Time:	Administrative Directed Study
Classroom:	Room 204 (Mondays 10:15-11:45 as needed)
Prerequisites:	ACCT 210/211
Required Books and Materials:	<u>Advanced Accounting</u>, Hoyle, Schaefer, Douppnik 12th ed., McGraw Hill/Irwin, 2015. ISBN 9780077862220.
Learning Outcomes/ Competencies:	
<p>Students in this course will:</p> <ol style="list-style-type: none"> 1. Construct consolidation working papers. 2. Identify elimination entries in a consolidation. 3. Translate and account for foreign currencies. 4. Describe the fundamental requirements segment reporting. 5. Summarize SEC and SOX requirements. 6. Evaluate bankruptcy filings. 7. Summarize the accounting principles behind fundamental international accounting entries. 8. Prepare the entries necessary for advanced partnership transactions. 9. Apply ethical standards to issues in accounting. 	
<p>This course meets the following learning objectives for the Accounting Program:</p> <ol style="list-style-type: none"> 1. Demonstrate knowledge of current accounting principles, and the use of accounting information by management. 2. Develop critical thinking, problem solving, and communication skills 3. Apply accounting theory in a practical manner. 4. Demonstrate technology skills necessary to solve accounting problems. 5. Meet the requirements for entry-level careers in accounting. 6. Demonstrate the capability to critically and reflectively engage ethical issues in accounting, particularly questions pertaining to social responsibility and professional practice. 	
Course Description:	
<p>This course presents an in-depth analysis of advanced accounting topics. The student is introduced to the consolidation of financial statements, translation of foreign currencies, the reporting requirements of business segments, international standards, estates and trusts, partnerships, and corporations in financial difficulty.</p>	
Learning Strategies:	
<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. The course will utilize lecture, group discussion, and in-class exercises.</p>	
Open Door Policy	
<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>	

Experiential Learning Opportunities:

Business simulations are used where the student is required to perform the accounting procedures and present financial reports for selected businesses.

Assessments:

Major Assignments:	Assessment:	Points	Weights
	Exams (50 each)	200	40%
	Homework problems (30 each)	300	60%
	Total	500	100%

Class Participation	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 Scale

Grade	Percent	Points
A	92-100	460-500
A-	90-91	450-459
B+	88-89	440-449
B	82-87	410-439
B-	80-81	400-409
C+	78-79	390-399
C	72-77	360-389
C-	70-71	350-359
D+	68-69	340-349
D	62-67	310-339
D-	60-61	300-309
F	59 and below	299 & below

Course Schedule:




Class Date	Assignments	Class Discussion/Activities
Week 1: M 1/13	Introduction to Course	Overview of course & expectations

W 1/15	Chapter 1 the Equity Method	Overview of the equity method Chapter 1 in-class demo problems
<u>Week 2:</u> M 1/20 W 1/22	Holiday Work on chapter 1	Problems 1,2,6,8,10,12,22,28 due Monday 1/27
<u>Week 3:</u> M 1/27	Chapter 1 Problems 1,2,6,8,10,12,22,28 are due Chapter 2 Consolidation	Overview of consolidation Chapter 2 in-class demo problems Chapter 2 Problems assigned: 2,3,5,11,14,15,16,17,18,19,27 (#27 has excel template)
<u>Week 4:</u> M 2/3	Chapter 2 Problems 2,3,5,11,14,15,16,17,18,19,27 (#27 has excel template) are due.	Assign Exam 1: Due 2/10 by 10:15 AM. Chapters 1 & 2
<u>Week 5:</u> M 2/10	Exam 1 is due 2/10 by 10:15 AM Chapter 8 Segment and Interim Reporting	Overview of segment and interim reporting Chapter 8 problems 1-24 assigned.
<u>Week 6:</u> M 2/17	Chapter 8 assignment problems 1-24 are due. Chapter 9 Foreign Currency Translations and Hedging	Overview of foreign currency translation. Chapter 9 in-class demo problems Chapter 9 Problems Assigned: 1, 2, 3, 4, 5, 6, 7, 8, 18, 19, 20.
<u>Week 7:</u> M 2/24	Chapter 9 Problems 1, 2, 3, 4, 5, 6, 7, 8, 18, 19, 20 are due. Chapter 10 Translation of Financial Statements	Chapter 10 Problems Assigned: 1, 2, 3, 4, 5, 6, 7, 14, 15, 16, 17, 21,32 (#32 has an excel template)
<u>Week 8</u> 3/2-3/7	Spring Break	Spring Break
<u>Week 9</u> M 3/9	Chapter 10 assignment: Problems 1, 2, 3, 4, 5, 6, 7, 14, 15, 16, 17,	Assign Exam 2 Due 3/16

	21,32 (#32 has an excel template) are due	Chapters 8, 9, 10
<u>Week 10:</u> M 3/16	Exam 2 due 3/16 by 10:15 AM Chapter 11 International Standards	Overview of international standards (IFRS) Chapter 11 Problems 1 through 14 are assigned.
<u>Week 11:</u> M 3/23	Chapter 11 problems 1- 14 are due. Chapter 12 Financial Reporting, SEC, SOX	Overview of financial reporting requirements under SEC and SOX guidelines. Chapter 12 problems 1 - 19 are assigned.
<u>Week 12:</u> M 3/30	Chapter 12 problems 1 through 19 are due Chapter 13 Legal Reorganizations and Liquidations	Overview of bankruptcy codes Chapter 13 Problems Assigned: 1 through 21 and 26, 27, 28.
<u>Week 13:</u> M 4/6	Review Assignments: Chapter 13 Problems 1 through 21 and 26, 27, 28. Are due	Assign Exam 3 Due 4/13 by 10:15 AM. Chapters 11, 12, 13.
<u>Week 14:</u> M 4/13	Exam 3 Due 4/13 by 10:15 AM Chapter 14 Partnerships: Formation, and Operations	Overview on partnership formation and operation. Chapter 14 in-class demo problems Chapter 14 Problems 1 through 12 assigned.
<u>Week 15:</u> M 4/20	Chapter 14 problems 1 through 12 are due.	Overview on partnership termination and liquidation. Chp.15 in-class demo problems

	Chapter 15 Partnerships: Termination and Liquidation.	Chapter 15: 1 through 4, 6, 9, and 20 are assigned. Assign Exam 4 due 4/29 by 11:59 PM
Week 16: M 4/27 W 4/29	Problems 1 through 4, 6, 9, 20 are due by 10:15 AM Exam 4: Chapters 14 & 15 due,	On-Line

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

Responsibilities																			
Attending Class	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 more responsibilities to keep up and meet the objectives of this course.																		
Turning In Your Work	<p>You cannot succeed in this class if you do not turn in all your work on the day it is due.</p> <p>Students are expected to have read the chapter prior to the lecture. Each chapter will be explained and discussed. Concepts will be illustrated by working selected demonstration problems in class.</p> <p>Selected problems will be assigned as homework. The homework problems must be posted in blackboard by the due date for full credit.</p> <p>Grading Rubric</p> <table border="0"> <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>30 Points</td> <td>25 Points</td> <td>20 Points</td> <td>15 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>	Criteria	Accurate	Minor Errors	Major errors	Late	No credit	Points	30 Points	25 Points	20 Points	15 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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	Homework problems will then be reviewed in class.
Classroom Behavior & Using Electronic Devices	<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>
Participating in Class	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.
Doing Your Own Work	<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>
CCSJ Student Honor Code	<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"> • Continuously embrace honesty and curiosity in the pursuit of my educational goals; • Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my community; • Do my own work with integrity at all times, in accordance with syllabi, and without giving or receiving inappropriate aid; <p>Do my utmost to act with commitment, inside and outside of class, to the goals and mission of Calumet College of St. Joseph.</p>
Tracking Your Progress	Grades will be posted in Blackboard. A current overall grade will be posted after every exam.

Sharing Your Class Experience	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!
Withdrawing from Class	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.

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.
Student Assistance Program	This free and confidential counseling service is available on-campus to help you deal with personal issues. The counseling office is in Room 301. You can reach them at 219 473-4362 (on campus) or 219-736-4067.
CCSJ Alerts:	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 .