GOVERNORS STATE UNIVERSITY
College of Business and Public Administration

COURSE TITLE: INTERMEDIATE ACCOUNTING II
COURSE NO.: ACCT 352
INSTRUCTOR: Sheldon Mendelson, Ph.D., CPA
PREREQUISITE: ACCT 351
SECRETARY: Anita Werner 708-534-4939
OFFICE HOURS: 708-534-4936 or Voice Mail
SESSION: SPRING/SUMMER, BLOCK 3, 1993
TARGET GROUP: Accounting Concentration Students

Course Description:
Uses cases and problems to focus on topics in financial accounting measurement including depreciation, investments, short and long-term liability-recognition, stockholder's equity, earnings per share, intangibles and accounting changes and corrections.

Major Objective of the Course
Upon successful completion of the course in Intermediate Accounting II, each student will have used Generally Accepted Accounting Principles (GAAP) to solve a variety of Accounting-related problems at a minimum level of 60%.

REQUIRED TEXTBOOK: Intermediate Accounting, 4th Edition
Williams, Stanga, Holder

OPTIONAL:
Working Papers for the text
Study Guide for the text
* Gleim CPA Review or NIA
* CPA Review
Pencils (no pens), calculator and ruler
Notebook and notebook paper with separators

* Excellent for reviewing CPA multiple-choice and problem-type questions.
3. Define a change in the reporting entity and give an example.
4. Define an accounting error.
5. Describe the difference between an accounting error and a change of estimate.
6. Describe the restatement method for an accounting change and error.
7. Describe the cumulative effect method for an accounting change and error.
8. Describe the current and prospective method for an accounting change and error.
9. Describe a self-correcting error and give an example.
10. Describe a permanent error and give an example.

19-49, 19-50, 19-51

CLASS 14
TEST 3
35 MULTIPLE CHOICE
3 PROBLEMS
Chapters 19 and 21

PLEASE READ!
NOTES TO THE SYLLABUS

1. Use pencil only (for homework and tests). Bring ruler and calculator to class and tests.

2. You can use Accounting paper or notebook paper to do homework. However, be neat or you will be penalized. There is no discussion about this matter.

3. DO HOMEWORK AND TESTS ON ONE SIDE OF PAPER ONLY. Label pages 1 of 2, 2 of 2, or any similar combination in upper right hand corner of each page, indicating number of pages in each problem. Fold homework only and show your name, class and problems on first sheet.

4. Show all work and label all final answers for homework problems and test problems, when appropriate. You must use your own judgment to what is appropriate.

5. Be neat, show all work and organize problems logically. This is important! You will be penalized on tests if I believe you have not done this. There is no discussion about this matter.

6. I suggest organizing the course in a three-ring folder by chapter for your notes, and homework problems.

7. There are three tests. Each test is 33-1/3%. Homework solutions are on Reserve in the Library after each class.

8. There are no Incomplete grades awarded. There are no make-up
examinations or examinations taken late.

9. Ask for help when you need it. Don't procrastinate.

10. Basis for Grade:  
    A  90-100  
    B  80- 89  
    C  70- 79  
    D  60- 69  
    F  Below 60

11. Study every day! Good luck to each of you.