

GOVERNORS STATE UNIVERSITY
College of Business and Public Administration
Department of Accounting and Finance

Course: Intermediate Accounting II
Course No.: Accounting 352, Section A
Semester: Summer '91 (Block 3)
Class Time: Tues/Thurs: 4:30-7:30 p.m.
Instructor: Gary J. Fernandez, B.S.B.A.,
M.B.A., J.D., C.P.A.
Office Hours: Tues/Thurs: 1:30-4:30 p.m.
Office Phone: (708) 534-5000, Ext. 2289 (Answering
Machine)
Required Text: Intermediate Accounting, 3rd Edition, by
Williams, et al.
Study guide for above is optional.
Grading: Three exams, noncumulative will be given.
Each will constitute 1/3 of the grade.
Tests will be multiple choice and problems.
All tests are closed book.
Course
Description: The course is designed to give the student
an understanding of the preparation and use
of financial statements. The course will
take both a conceptual and problems
approach to the the topics presented. The
course will review the topics indicated on
the attached syllabus. Class sessions will
follow a lecture and discussion format.
Class sessions will involve the review of
chapter materials, analyze homework
problems, work through additional problems
and discuss contemporary issues that
pertain to financial accounting.

GSU ARCHIVES
ACCT 352A
SS 1991

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(Revised)

<u>Date</u>	<u>Ch.</u>	<u>Topic</u>	<u>Assignment</u>
6/27		Introduction	None
7/2	14	Current Liab.	E14-1,3,4,6,8,10,12 P14-4,11
7/4		Holiday	
7/9	15	Long-Term Debt	E15-1,2,4,5,8,12,14 P15-3,8
7/11	16	Stockholder's Eq.	E16-1,2,4,7,12 P16-3,4
(7/11)	17	Stockholder's Eq.	E17-2,5,6,7,12 P16-1,6
7/16		Exam #1	
7/18	18	Income Taxes	E18-1,4,6,8,14,17 P18-1,4
7/23	19	Accounting Changes	E19-2,4,6,13,18,20 P19-1,4,5
7/25	20	Revenue Measurement	E20-1,3,8,9,15 P20-1,4,8
7/30	21	Leases	E21-3,6,12 P21-2,3,5
8/1		Exam #2	
8/6	22	Pensions	E22-1,3,4,5,7,12
8/8	23	Cash Flow	E23-2,4,8 P23-2,4
(8/8)	25	Financial Topics	E25-3,5,6,7,10,12 P25-1,5
8/13	26	EPS	E26-2,3,4,5,14,15 P26-1,3,6
8/15		Exam #3	