

GOVERNORS STATE UNIVERSITY
College of Business and Public Administration
Division of Accounting, Finance and Economics

Course: Intermediate Accounting II

Course No.: Acct. 352B

Credit Hours: Three

Prerequisite: Acct. 351

Professor: Dr. Mary T. Washington, Ph. D., C.P.A.

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Secretary: Virginia Thurston (708) 534-4937

Trimester: Winter 1999

Class Time: Monday Wednesday 12:30-1:45
Monday 7:30-10:20 p.m.

Office Hours: Monday 12:00-12:30; 1:45-2:15
Wednesday 12:00-12:30; 1:45-4:45; 7:00-7:30
And by appointment. Office #C3386

Description:

This course focuses on accounting measurement issues. Topics include revenue recognition, operating assets, including allocation of costs of operating assets (depreciation, depletion, amortization), equity and debt securities, stock transactions, accounting changes and error analysis.

Text and Materials:

Required Text: Intermediate Accounting, 9th Edition, Kieso and Weygandt, Wiley

Optional: Study Guide to accompany text



Acct 352

Method of Instruction:

The class will follow a lecture/discussion format. Students will benefit most from the classes by reading the chapter assigned and attempting the homework problems before class. During the classes, we will cover as many of the homework assignments as time permits.

Homework:

The ability to apply the concepts introduced in each chapter through completing the homework assignments is the key to success in this course. You should attempt to complete the assignments on your own before looking at the solutions. You should plan on spending at least 3 to 4 hours outside of class for each class session. The chapter assignments will not be collected.

Writing assignment:

See attached separate sheet for description of assignment.

Quizzes:

There will be a quiz on most chapters. Each quiz will have eleven questions, with a score of ten representing 100% (i.e. there will be one extra-credit question on each quiz). The quizzes will generally be given after the chapter has been covered in class. If you miss a quiz and wish to make it up you must notify me in advance and then make arrangements with the College of Business Advising office to make the quiz up the next day. The Advising office phone number is 708 534-4392 (Judy Gustawson or 708 534-4395 (Michael Witak). In computing your grade I will drop the lowest quiz score.

Grading:

Your grade will be based on the following:

Examination #1	Chapters 10, 11, 12, 13,	25%
Examination #2	Chapters 14, 15, 16,	25%
Examination #3	Chapters 18, 19, 23	25%
Writing assignment		15%
Quizzes		10%

Examinations will take place as indicated on the attached schedule. You must let me know immediately if you will have difficulty attending the examinations due to schedule conflicts. I will then make alternative arrangements for you. Such arrangements must be made in advance. I do not usually give make-up exams, unless arrangements have been made prior to the exam. In the event of an emergency which prevents you from attending an exam, you must notify me prior to the exam. Emergencies must be documented.

Syllabus Statement for Persons with Disabilities:

It is the intention of the institution to support full participation of all students, regardless of physical ability level. Therefore, if any student needs consideration of his/her physical abilities in order to complete the course, please notify the instructor as soon as possible.