

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

Course: Intermediate Accounting II

Course No.: Accounting 352, Section B

Semester: Winter '91 (Block 1)

Class Time: Thursday: 7:30-10:20 p.m.

Instructor: Gary J. Fernandez, B.S.B.A.,
M.B.A., J.D., C.P.A.

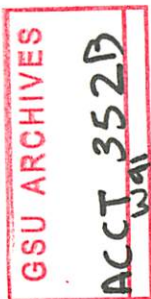
Office Hours: Tuesday 10:45-12:30, Thursday 10:45-12:30,
Thursday 2:00-4:00, 6:00-7:30

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.



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<u>Date</u>	<u>Ch.</u>	<u>Topic</u>	<u>Assignment</u>
1/17		Introduction (1)	None
1/24	14	Current Liabilities	E14-1,3,4,6,8,10,12 P14-4,11
1/31	15	Long-Term Debt	E15-1,2,4,5,8,12,14 P15-3,8
2/7	16	Stockholder's Equity	E16-1,2,4,7,12 P16-3,4
2/14	17	Stockholder's Equity	E17-2,5,6,7,12 P17-1,6
2/21		Exam #1	
2/28	18	Income Taxes	E18-1,4,6,8,14,17 P18-1,4
3/7	19	Accounting Changes	E19-2,4,6,13,18,20 P19-1,4,5
3/14	20	Revenue Measurement	E20-1,3,8,9,15 P20-1,4,8
3/21	21	Leases	E21-3,6,12 P21-2,3,5
3/28		Exam #2	
4/4	22	Pensions	E22-1,3,4,5,7,12
4/11	23 24	Cash Flow Disclosure	E23-2,4,8 E24-2,4,10,11,14,16 P24-5
4/18	26	EPS	E26-2,3,4,5,14,15 P26-1,3,6
4/25		Exam #3	

(1) Chapter 13 - E13-4,6,10,13,15 / P13-1,9
Add to 1/24 if not previous covered.