



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

Course: Intermediate Accounting III

Course No.: Acct. 353 *B*

Credit Hours: Three

Prerequisite: Acct. 352

Professor: Dr. Mary T. Washington, Ph. D., C.P.A.
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Trimester: Spring/Summer 1999

Class Time: Tuesday/Thursday 1:00 to 3:50 p.m.

Office Hours: Tuesday/Thursday 11:30-1:00
And by appointment. Office #C3386

Description:

This course focuses on accounting measurement issues. Topics include earnings per share, income tax accounting, accounting for pensions, accounting for leases, and the Statement of Cash Flows.

Text and Materials:

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

Optional: Study Guide to accompany text

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.

Quizzes:

There will be at least one quiz on each chapter. 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). If you miss a quiz and wish to make it up you must notify me in advance. All missed quizzes must be made up immediately before the next class period (i.e. you will need to come to my office immediately before the next class to make up the quiz).

Grading:

Your grade will be based on the following:

Examination #1	Chapters 17, 20,	30%
Examination #2	Chapters 21, 22,	30%
Examination #3	Chapters 23, 24, 25	30%
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.

SCHEDULE

Dates	Topic	Assignment E=Exercise P=Problem
5/11, 5/13	Chapter 17 Dilutive Securities and Earnings Per Share	E1,2, 11, 13, 14, 19, 24 P6, 7
5/18, 5/20	Chapter 20 Income Tax Accounting	E5,15, 16, 17, 18 P1, 7
5/25	Examination #1	Chapters 17 and 20
5/27, 6/1	Chapter 21 Accounting for Pensions	E1,2,7,8,14,23 P4
6/3, 6/8	Chapter 22 Accounting for Leases	E2, 4, 7, 8, 11 P3, 7
6/10	Examination #2	Chapters 21 and 22
6/15	Chapter 23 Accounting Changes	E2, 7, 9, 15 P1, 2, 3, 5
6/17	Chapter 24 Statement of Cash Flows	E3, 4, 11, 12 P2, 3
6/22	Chapter 25 Full Disclosure	Cases 2, 3, 5, 7
6/24	Catch-up/Review	
6/29	Examination #3	Chapters 23, 24, 25

Note: The syllabus is subject to change as the class progresses and the need indicates.