California Lutheran University

Bachelor's Degree for Professionals

Course: **Bus. 352 A Intermediate Accounting**
Term: **Spring 2016, February 29-May 12, 2016**
Locations: **Woodland Hills, Room 124**
Date and Time: **Wednesdays 6:00 pm to 9:30 pm**

Drop Dates:

Monday March 14 **Last day to add; last day to drop without a "W"**
Last day to drop without financial penalty (100% tuition charge for classes dropped after this date)

Monday April 11 **Last day to withdraw from a course**

Professor: **Bruce Zeedik MBA, CPA**
Email; bzeedik@callutheran.com
Phone: 805 479-3085

Course Description

The course emphasizes the role and importance of Generally Accepted Accounting Principles (GAAP) in the field of accounting. It will focus on the accounting information system and the understanding the major financial statements including income statement, balance sheet and statement of cash flows. It will also deal in more detail with accounts receivable, inventories and property, plant and equipment.

Focused and energetic study and preparation is required in the course and is essential to successfully understanding the topics. Reading the chapters, understanding the examples in the text and completion of homework assignments is crucial to success in the course.

Textbooks/Required Readings

This textbook has come in two versions in the past. One version is the complete text for courses 353 A and B in single volume, the other is split into two volumes, one for the A section and one for the B section. Most students use the single volume version. The two volume version may no longer be available brand new

Intermediate Accounting, 15th Edition
Kieso Weygandt Warfield
Wiley publisher

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ISBN 978-1-118-98531-1 Single volume version.

Course Outcomes

By the end of the course the student should have an in-depth understanding of the topics listed above.

Students should also achieve understanding of the following:

1. Basic background and knowledge of the tested topics
2. Accounting terminology and accounting theory and concepts
3. Calculations, financial statement presentation/account classification and valuation
4. Impact of certain accounting events on financial statements.

Class Format

This is a 100% students in class room course. There will be lectures, PowerPoints, videos, group problem solving, student presentations and discussions.

Course Assignments/Requirements/Course Schedule

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Date	Week	Topics	Assignment Due
3/2	1	Financial Standards Conceptual Framework for Reporting	Chapter 1 Chapter 2
3/9	2	The Accounting Information System	Chapter 3 and homework assigned
3/16	3	Income Statement	Chapter 4 and homework assigned
3/23	4	Balance Sheet and Statement of Cash Flows	Chapter 5 and homework assigned
3/30	5	Cash and Receivables	Chapter 7 and homework assigned
4/6	6	Mid Term Exam	
4/13	7	Valuation of Inventories	Chapter 8
4/20	8	Property, plant and equipment Depreciation, Impairments	Chapter 10 Chapter 11
4/27	9	Intangible Assets	Chapter 12
5/4	10	Current Liabilities and Contingencies	Chapter 13

5/11	11	Final Exam	

Student Workload/Carnegie Hours:

Activity	Instructor-Led Hours		Homework Hours		Remarks
	Weekly	Course	Weekly	Course	
Readings of required text			9	81	Over 9 weeks, uneven distribution
Weekly Classes	3 hr. 20 min.	36 hrs. 40 min.			Includes mid- term and final exam
Two Saturday morning review classes		5 hrs. 20 min.			Dates to be determined after mid-term
Mid-term Prep				10	Average, varies by student
Outside Videos		8			
Final Exam Prep				10	Average, varies by student
Total		**51**		**101**	

It is expected that students will spend a minimum of nine hours per week outside of class, which will be reading, viewing instructional videos and completing homework assignments.

Grading

CRITERION	PORTION	GRADING SCALE GRADE PERCENTAGE
Participation	5%	A 93-100 A- 90-92.9 B+ 86-89.9 B 83-85.9 B- 80-82.9 C+ 76-79.9 C 73-75.9 C- 70-72.9 D+ 66-69.9
Attendance	5%	
Homework	10%	
Mid Term Exam	40%	
Final Exam	40%	

		D 63-65.9 F 0-62.9

Attendance Policy

5% of a student's grade is based attendance and 5% is based on participation. When a student is absent they lose points for attendance and for participation, since they are not in class to participate. It is strongly recommended that every effort is made to be in attendance each week.

Course Evaluations Statement

All course evaluations are conducted online. Your feedback is important to us. You will receive an email message reminding you when the website is open for your feedback. The link is: http://courseval.callutheran.edu

Disability Statement

California Lutheran University is committed to providing reasonable accommodations in compliance with ADA of 1990 and Section 504 of the Rehabilitation Act of 1973 to students with documented disabilities. If you are a student requesting accommodations for this course, please contact your professor at the beginning of the semester and register with the Disability Support Services Coordinator, Wendy Jimenez, for the facilitation and verification of need. The Disability Support Services Coordinator is located in the Center for Student Success Office at 3259 Pioneer Street, and can be contacted by calling 805.493.3878 or emailing wjimene@callutheran.edu

Statement on Academic Honesty

The educational programs of California Lutheran University are designed and dedicated to achieve academic excellence, honesty and integrity at every level of student life. Part of Cal Lutheran's dedication to academic excellence is our commitment to academic honesty. Students, faculty, staff and administration share the responsibility for maintaining high levels of scholarship on campus. Any behavior or act which might be defined as "deceitful" or "dishonest" will meet with appropriate disciplinary sanctions, including dismissal from the University, suspension, grade F in a course or various forms of academic probation. Policies and procedures regarding academic honesty are contained in the faculty and student handbooks.

Plagiarism, cheating, unethical computer use and facilitation of academic dishonesty are examples of behavior which will result in disciplinary sanctions. Plagiarism includes, but is not limited to:

- word for word copying without using quotation marks or presenting the work as yours
- using the ideas or work of others without acknowledgement

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- not citing quoted material. Students must cite sources for any information that is not either the result of original research or common knowledge.

Standards of Student Conduct Statements:

- Student Life Handbook
- Academic Honesty Statement

University Harassment Policy

Be civil to each other, both on- and offline. For information on the University's **student harassment policy and rights, please go to the following link:**
Student Life Handbook

Sexual Misconduct

California Lutheran University does not tolerate any degree of sexual misconduct on or off-campus. We encourage you to report if you know of, or have been the victim of, sexual harassment, misconduct, and/or assault. If you report this to a faculty member, she or he must notify Cal Lutheran's Title IX Coordinator about the basic facts of the incident. More information about your options for reporting can be found at: http://www.callutheran.edu/title-ix/

Pearson Library

Pearson Library provides access to scholarly books, journals, ebooks, and databases of full text articles from scholarly journals. To begin using these materials, visit the library web page http://www.callutheran.edu/library
There are many ways to contact Pearson Library for research assistance, no matter where you are!

- Email Yvonne Wilber (Professionals liaison) at ywilber@callutheran.edu
- General Library email: CLUlibrary@callutheran.edu
- Library main phone: 805.493.3250
- Text us your question: 805.493.3867
- Get more help at: http://www.callutheran.edu/library/help/

Cal Lutheran Writing Center

The Writing Center provides 1:1 writing consultations, in-person and online, with trained undergraduate and graduate writing consultants. We welcome all writing-related projects at any stage of the writing process across the diverse disciplines of study at Cal Lutheran. The Writing Center also hosts writing workshops, provides in-class visits, facilitates writing groups, and offers a writer's studio option for longer, sustained projects. Services suit writers of all levels, including traditional undergraduates, graduate students from all fields, all English language learners, and accomplished scholars alike. All members of the Cal Lutheran community with an @callutheran.edu email address are welcome to make use of our services. For more information, please visit at www.callutheran.edu/writing_center or call 805.493.3257. Please schedule appointments online through MyCLU Blackboard with the yellow "The Writing Center" icon in

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"Tools," or stop by The Writing Center itself, located in the Darling Collaboration Suite of Pearson Library.

Veterans Resources

If you are a veteran, military member, or a family member of a veteran or military member, please refer to Cal Lutheran's Veterans Resources webpage for important information: http://www.callutheran.edu/veterans/ . Also, if you are a veteran receiving benefits and you are struggling in a class, you most likely qualify for free tutoring. Please contact the Veterans Coordinator, Jenn Zimmerman, veterans@callutheran.edu or 805.493.3648, for more information.

Help Desk

Students may contact the Help Desk about telephone, network, wireless network, software questions password problems, hardware problems, and general consultation (i.e. you cannot log into your MyCLU portal, or you are having problems with Blackboard). Please email specific details about your problems to helpdesk@callutheran.edu, click on the following link for more information http://www.callutheran.edu/iss/technology_services/helpdesk.php or call: 805.493.3698

Final Note

This syllabus is subject to change. Every effort will be made to alert students to changes that occur in a timely manner.

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