

California Lutheran University

Bachelor's Degree for Professionals

Course: Business 352 B Intermediate Accounting

Term: Spring 2016, February 29-May 12, 2016

Location: Main Campus Alumni Hall 115, Wednesday 6:00 – 9:30 PM

Drop Dates:

Monday March 14 Last day to add; last day to drop without financial penalty

Monday April 11 Last day to Withdraw from class

Professor:

Bruce Zeedik MBA, CPA

Email: bzeedik@callutheran.edu

Phone: 805 479-3085

Office hours before and after class as needed

Course Description

Course includes detailed coverage of accounting theory and practice in the areas of stockholders equity, earnings per share, revenue recognition, leases, changes and errors and cash flow statements...

Focused and serious study and preparation is required and is essential in order to understand the topic. Reading the chapters assigned and completion of homework assignments is crucial to success in the course. An unfocused and casual attitude and approach will not lead to comprehension of the material or success in grade achievement.

Textbook

Intermediate Accounting – Fifteenth Edition

Kieso Weygandt Warfield

Wiley Publishers

ISBN: 978-1-118-98531-1

Course Outcomes

By the end of the course students have an in-depth understanding of the items listed in the Course Description above which would also include:

1. Background and knowledge of the tested topics
2. Understanding of 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

Outcomes of students learning of objectives will be measured by midterm and final exams, in class discussions, weekly reading and homework assignments.

Class Format

All of the material will be presented in class face-to-face through lecture, discussion, group problem solving and PowerPoint presentations. Class attendance is therefore critical to student success in the course.

Course Assignments/Requirements/Course Schedule

Date	Week	Topic	Assignment
March 1	1	Stockholder's Equity	Chapter 15
March 8	2	Dilutive Securities and Earnings per Share	Chapter 16 and assigned homework
March 15	3	Revenue Recognition	Chapter 18 and assigned homework
March 22	4	Accounting for Income Taxes	Chapter 19 and assigned homework
March 29	5	Accounting for Leases	Chapter 21 and assigned homework
April 5	6	Mid Term Exam	
April 12	7	Accounting Changes and Error Analysis	Chapter 22 and assigned homework
April 19	8	Statement of Cash Flows	Chapter 23 and assigned homework
April 26	9	Full Disclosure in Financial Reporting	Chapter 24 and assigned homework
May 3	10	To Be Determined	
May 10	11	Final Exam	

NOTE:

This class schedule is subject to change. Each class meeting, unless otherwise indicated, will consist of lecture, PowerPoints and group discussion of assigned reading. For maximum benefit and efficient use of class time, each student should complete the required reading prior to each class meeting. The suggested exercises and problems assigned during class are to be handed in and will be reviewed for completion and effort but not graded.

In addition to the schedule above there will be two Saturday morning instructor led study sessions. The exact dates will be determined after the mid-term exam by the instructor and the students.

Student Workload/Carnegie Hours:

Carnegie Hours Chart

Activity	Instructor-Led Hours		Homework Hours		Remarks
	Weekly	Course	Weekly	Course	
Readings of required text and homework			9	81	Over 9 weeks, uneven distribution Varies by student
Weekly Classes	3 hr. 20 min.	36 hrs. 40 min.			Includes final exam
Article/Paper Assignment				4	Average, varies by student
On line discussion		2 hrs. 20 min.			
Mid-term Prep				7.5	Average, varies by student
Saturday morning classes		5			Scheduled with students
Case Study		6			
Final Exam Prep				7.5	Average, varies by student
Total		50		100	

Grading

CRITERION	PORTION		GRADING SALE GRADE PERCENTAGE
Participation	5%	50 points	A 93-100
Attendance	5%	50 points	A- 90-92.9
Homework/Assignments	10%	100 points	B+ 86-89.9
Midterm	40%	400 points	B 83-85.9
Final Exam	40%	400 points	B- 80-82.9
Total	100%	1,000 points	C+ 76-79.9
			C 73-75.9
			C- 70-72.9
			D+ 66-69.9
			D 63-65.9
			D- 60-62.9
			F Less than 60

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Attendance Policy

Attendance is critical for this class. This is not an easy course and each class covers much detailed theory and practice elements. Missed classes will put a student at a significant disadvantage. Points for late written assignments of exercises, problems and case studies will be reduced 25% credit for the first week late and 50% for being late after one 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 CLU'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 dishonest 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
- 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/>

CLU 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 CLU. 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 CLU 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 "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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