

California Lutheran

UNIVERSITY

BACHELOR'S DEGREE FOR PROFESSIONALS

Course Number and Title: BUS 352B Intermediate Accounting II

Term: Summer 2016, May 23, 2016 to August 3, 2016, Tuesday 6:00 – 9:30 PM

Campus & Classroom number: Woodland Hills Center, Room 114

Professor: Patrick F. Manning, CPA, CGMA, MBA

Cell Number: 805.340.8309 **Email:** pmanning@callutheran.edu **Office Hours:** By appointment

Drop Dates: Monday June 6 Last day to add; last day to drop without financial penalty
Monday July 13 Last day to Withdraw from class without academic penalty

Course Description

Includes detailed coverage of accounting theory and practice as applied to the corporate form of business. Topics include income statement, earnings per share, income tax allocation, compound interest, revenue recognition, price-level accounting, an introduction to fund accounting and a thorough treatment of balance sheet accounts. All of the accounting concepts and procedures taught in this course will be with an emphasis on ethics. Prerequisites: BUS 352A.

Course Format

The course material will be presented via in-class lecture, PowerPoint presentations, discussion, and group labs working problems. To improve their learning experience the student must make every effort to attend class and read the chapter prior to the lecture. Preparation for class and class attendance is critical to student success in the course.

The student should expect to read the chapter material more than once to improve comprehension of the material. The student is expected to be an involved member of the learning process and not merely an audience member.

In addition to the in-class activities noted above, there will be additional hours of instruction time delivered through online activities via Blackboard. Blackboard will be utilized for instructor announcements and information about the class as well as to communicate homework and course assignments and solutions. The student is expected to actively utilize Blackboard as a learning and communication resource for this course.

Course Outcomes

By the end of the course the student has an in-depth understanding of the items listed in the Course Description above which will 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
5. The importance of strong ethical behavior by those entrusted with the recording of transactions and preparing of financial statements

Outcome of the student's learning of objectives will be measured by various means, including midterm and final exams, class discussions, homework and course assignments and Blackboard activities.

Textbook Required for the Course

Intermediate Accounting – Fifteenth Edition
Kieso Weygandt Warfield
Wiley Publishers
ISBN: 978-1-118-98531-1



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 the student at a significant disadvantage of achieving a desired grade.

Exams

There are two exams, a Mid-Term and a Final. Each exam is worth 225 points for a total of 450 points, which is 75% of the 600 points available to be earned in the course. The exams are closed book and will cover material from the text and lecture. The exam questions depending on the material being tested may be in the form of Multiple Choice, Short Answer/Essay, Matching, True/False and Problems.

It is expected that the student is in attendance for exams and must contact me prior to the exam date if they will not be present. Make-up exams will only be given as a result of extreme circumstances and at the discretion of the instructor. If a makeup exam will not be given then, depending on the situation, the exam will either be marked as zero or the remaining exam will be more heavily weighted in the calculation of the final grade.

Homework and Course Assignments

Homework and other course assignments are to reinforce the lecture and to help prepare for the exams. Homework assignments will be given for each chapter and need to be completed by the assigned due date. No late assignments will be accepted. The value of each assignment will be determined and communicated by the professor at the time it is assigned. The total of possible points earned on the homework and course assignments will be 100 points. There will be class time allocated to review the assignments to insure student learning.

Course Grading

The points available to be earned are based on the following schedule. There are no extra credit points available.

Grade Points:	Class Participation	50 Points
	Homework & Course Assignments	100 Points
	Mid-Term	225 Points
	Final	<u>225 Points</u>
	Total	<u>600 Points</u>

The Overall letter grade for the course is based on the points earned according to the following schedule.

Grading Scale:	<u>Range</u>	<u>Grade</u>	
	558 – 600 points	= A	93 – 100 %
	540 – 557 points	= A-	90 – 92 %
	522 – 539 points	= B+	87 – 89 %
	498 – 521 points	= B	83 – 86 %
	480 – 497 points	= B-	80 – 82 %
	462 – 479 points	= C+	77 – 79 %
	438 – 461 points	= C	73 – 76 %
	420 – 437 points	= C-	70 – 72 %
	402 – 419 points	= D+	67 – 69 %
	378 – 401 points	= D	63 – 66 %
	360 – 377 points	= D-	60 – 62 %
	0 – 359 points	= F	<i>below 60%</i>

Course Schedule

This class schedule is subject to change. Each class meeting, unless otherwise indicated, will consist of lecture, PowerPoints, group discussion and group labs working problems. For maximum benefit and efficient use of class time, the student must complete the reading of the chapter material prior to the class meeting.

Class meets on Tuesday and the two noted Saturdays

Class time is 6:00 pm to 9:30 pm

Date	Week	Chapter and Topic	Notes
May 24	1	Introduction / Review Chapter 15: Stockholder's Equity	
May 31	2	Chapter 15: Stockholder's Equity Chapter 16: Dilutive Securities and Earnings per Share	
June 7	3	Chapter 16: Dilutive Securities and Earnings per Share Chapter 18: Revenue Recognition	
June 14	4	Chapter 18: Revenue Recognition Chapter 19: Accounting for Income Taxes	
June 21	5	Chapter 19: Accounting for Income Taxes	
June 25 Saturday		Review Chapters 15, 16, 18 & 19 in preparation for Mid-Term Exam	Time: 8:10 am to Noon
June 28	6	Mid Term Exam	Exam
July 5	7	Chapter 21: Accounting for Leases	
July 12	8	Chapter 22: Accounting Changes and Error Analysis	
July 19	9	Chapter 23: Statement of Cash Flows	
July 26	10	Chapter 24: Full Disclosure in Financial Reporting	
July 31 Saturday		Review Chapters 21, 22, 23 & 24 in preparation for Final Exam	Time: 8:10 am to Noon

Aug 2	11	Final Exam	Exam
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Student Workload/Carnegie Hours:

Carnegie Hours Chart

Activity	Instructor-Led Hours		Homework Hours		Remarks
	Weekly	Course	Weekly	Course	
Readings of required text and homework & other course assignments			9	90	Over 10 weeks, uneven distribution
Weekly Classes	3 hr. 20 min.	36 hrs. 40 min.			Includes final exam
Mid-term Prep				5	Average, varies by student
On-line Discussion Boards and Case Study via Blackboard		6			Average, varies by student
Saturday Morning classes		7 hrs. 20 mins			Scheduled with Students
Final Exam Prep				5	Average, varies by student
Total		50		100	

** In this chart the Carnegie Instructional Hours have already been converted to traditional clock hours; these are based on a 60-minute clock hour.

California Lutheran University Policy Statements

Purpose changes your perspective.

California Lutheran University is committed to helping every student pursue his or her passions, both in the classroom and outside of it. We believe that living your passion means finding your purpose and that by following your purpose you will transform your community – and the world.

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
- 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 "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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