

BERGEN COMMUNITY COLLEGE
DIVISION OF BUSINESS, ARTS AND SOCIAL SCIENCES
BUSINESS, ACCOUNTING & FINANCE DEPARTMENT
ACC-203 INTERMEDIATE ACCOUNTING II SYLLABUS
SEMESTER:
(Instructors use only)

For Individual Student Outline:

Semester and year: Course and Section: Meeting Days/Times & Room: Instructor: Office Location: Office Hours: Phone: E-mail Address:

Course

Description:

ACC-203 - Intermediate Accounting II This course is an in-depth study of accounting principles as they relate to non-current assets, long-term liabilities, paid-in capital, retained earnings, accounting changes, and error analysis. Earnings per share and financial statement analysis are also covered in this course

Credits & Hrs.:

3 credits (2 lec. 2 lab hrs.)

Prerequisites:

ACC- 202 Intermediate Accounting I

Textbook:

Intermediate Accounting, Volume 2, 16th Edition
by Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield
Bookstore: soft cover book and Wiley Plus Access Code custom combination package available. (Textbook need not be purchased but the WILEY PLUS Access Code must be to complete the HW assignments.)

Student Learning

Objectives: Students demonstrate the ability to:

1. Identify various careers in Accounting and locate jobs and career information using the Internet.

Assessment Criteria: Graded Internet search assignments

Standard: At least 70% of all students will receive an average grade of "C" or better on assignments.

2. Prepare financial statements in accordance with Generally Accepted Accounting Principles.

Assessment Criteria: Graded homework assignments and comprehensive objective, problem and/or essay type exams

Standard: At least 70% of all students will receive an average grade of "C" or better on homework assignments and examinations.

3. Identify and interpret specific information contained within an annual report.

Assessment Criteria: Graded Annual Report Project

Standard: At least 70% of all students will receive an average grade of "C" or better on project.

4. Apply GAAP to the recording and reporting of business transactions.

Assessment Criteria: Graded homework and Comprehensive objective, problem and/or essay type exams

Standard: At least 70% of all students will receive an average grade of "C" or better on homework assignments and examinations.

5. Analyze the contemporary problems that arise in applying principles and understand the effect on financial statements.

Course Content:

CHAPTERS		ESTIMATED NUMBER OF 2 HOUR PERIODS	
13	Current Liabilities and Contingencies	2	
14	Long-Term Liabilities	3	
15	Stockholders' Equity	2	
	FIRST EXAM; CHAPTERS 13-15	1	
16	Dilutive Securities and Earnings per Share	2	
17	Investments	2	
18	Revenue Recognition	3	
	SECOND EXAM; CHAPTERS 16-18	1	
19	Accounting for Income Taxes	3	
20	Accounting for Pensions and Postretirement Benefits	2	
21	Accounting for Leases	2	
	THIRD EXAM; CHAPTERS 19-21		1
22	Accounting Changes and Error Analysis	2	
23	Statement of Cash Flows (revisit)	1	
24	Full Disclosure in Financial Reporting	2	
	FOURTH EXAM; CHAPTERS 10-12	<u>1</u>	
	TOTAL CLASSES	30	

The Course Outline and Calendar must include all of the following elements:

- A daily or (at least) weekly schedule of topics to be covered.
- Dates for exams, quizzes, or other means of assessment. (This does not mean that all evaluation of students must be in groups and at the same time. Exams and other means of assessment can be listed as "to be scheduled individually.")
- Due dates for major assignments – e.g., when is a paper due; if the topic has to be approved, when; if an outline or draft is an interim step, when is it due?
- Any required special events must be included in the outline/calendar, e.g., a lecture by a visiting speaker, a dramatic or musical performance, a field trip.
- A note to students stating that the course outline and calendar is tentative and subject to change, depending upon the progress of the class.

Sample Format for Course Outline and Calendar

Note to Students: The following Course Outline and Calendar is tentative and subject to change, depending upon the progress of the class.

Week(s)	Date(s)	Topics/Activities/Assignments
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		

**Course
Activities:**

Faculty is encouraged to use a variety of instructional techniques to encourage student learning. Research shows that straight lecture is not particularly effective. Lecture segments should be kept to a maximum of 20 minutes and be interspersed with other learning activities such as demonstration, question and answer, class discussion, group learning projects, student presentations, etc. In order to meet the needs of diverse learners, faculty is encouraged to supplement lectures with technology. (Note: if not assigned to a room already equipped with the technology, portable teaching stations equipped with a laptop computer and projection system is available from the library. Also, all classrooms have an Internet connection.)

Faculty is encouraged to incorporate the use of technology in their assignments and projects. Students have ample access to the Internet, as well as Microsoft Office in college labs. Accordingly, assignments using the Internet, Excel, Word and Power Point can be assigned.

Grading and Assessment:

Faculty is encouraged to use multiple methods of assessment and to assess student learning frequently. Listed below are some general guidelines that you should use to develop your individual grading policy. If you would like to go outside of these guidelines please confer first with the Accounting Coordinator. Remember that you must distribute your grading policy to the students, preferably, on the first day of the semester. A copy **MUST** also be sent to the Business Department secretary for their records.

Class Participation*	0-10%
Homework	10-15%
Projects (Cases, Internet Research, Annual Report Projects, etc.)	10-20%
Quizzes and Exams	50-80%
Final Exam	0-20%

* Class participation grades cannot be based solely on attendance. The grade must be based on objective recordings in the instructor’s grade book of participation, discussion, responses to questions, etc.

True/false questions on exams are widely discouraged.

NOTE: We do NOT require departmental final exams. You may still want to create and administer your own final exam. However, in some fashion during this semester, the students must be tested on all of the course material.

Special Features of the Course:

It is **STRONGLY** recommended that Wiley Plus software be used for homework and practice exercises. It can also be used for exams and quizzes. Contact the Wiley rep. for training sessions and assistance. If the faculty would like to set up a website for their class they should contact the Department Chair for further information.

Faculty is encouraged to incorporate the use of technology in their assignments and projects. Students have ample access to the Internet, as well as Microsoft Office in college labs. Accordingly, assignments using the Internet, Excel, Word and Power Point can be assigned.

Course Texts and/or Other Study Materials:

The Wiley Plus Homework Software requires an Access Code. Access Codes will be packaged with new textbook purchases in the bookstore. Students who purchase used books can purchase the software at the website. **There is an electronic textbook included in the homework software and students are allowed to print any of the text that they desire.** Some students may choose to save money and only purchase the homework software and use the electronic textbook.

<http://www.wiley.com/college/buywileyplus/>

Writing and Critical Thinking Requirement(s):

Faculty is encouraged to use a variety of instructional techniques to encourage student learning. Straight lecture is not particularly effective. Lecture segments should be kept to a maximum of 20 minutes and be interspersed with other learning activities such as demonstration, question and answer, class discussion, group learning projects, presentations, etc. In order to meet the needs of diverse learners, faculty is encouraged to supplement lectures with demonstrations or PowerPoint. (Note: if not assigned to a room already equipped with the technology, portable teaching stations equipped with a laptop computer and projection system is available from the library. Also, all classrooms have an Internet connection.)

There are many types of projects that are excellent learning activities for ACC-202 students. Some examples of projects that can be assigned to individuals or groups are:

- Financial statement/annual report analysis (full time accounting faculty can be contacted for sample projects.)
- Research the career and job opportunities in Accounting using various Internet sites
- Obtain information from the AICPA, NJSCPA, IMA and SEC web sites.
- Obtain current news articles about relevant Accounting issues. (i.e. obtain an article about a fraud/embezzlement and identify the weakness in internal controls and changes required to strengthen the system.)

THE OBJECTIVE IS TO PROVIDE THE STUDENTS WITH AN ACCOUNTING LEARNING EXPERIENCE THAT UTILIZES THEIR WRITTEN AND/OR ORAL COMMUNICATION SKILLS. A RUBRIC SHOULD BE PREPARED BY FACULTY AND MAY BE DISTRIBUTED TO STUDENTS BEFORE ASSIGNING THE ACTIVITY. (SEE YOUR DEPT. CHAIR IF YOU HAVE QUESTIONS.)

Students who require accommodations in accordance with the Americans with Disabilities Act (ADA) can request these services from the Office of Specialized Services (see below.)

Special Note on the Tutoring Center – The Henry and Edith Cerullo Learning Assistance Center encompasses the Tutoring Center, the English Language Resource Center, and the Writing Center. Check out the website of the [Learning Assistance Center](#). As listed above, the Tutoring Center is located in Room L-125, and its phone number is 201-447-7908.

Attendance Policy:

BCC Attendance Policy:

All students are expected to attend punctually every scheduled meeting of each course in which they are registered. Attendance and lateness policies and sanctions are to be determined by the instructor for each section of each course. These will be established in writing on the individual course outline. Attendance will be kept by the instructor for administrative and counseling purposes.

Attendance Policy in this Course:

It is at the instructor’s discretion to institute an attendance policy. If a student will be penalized for absences and lateness, it is incumbent upon the instructor to include those provisions in the outline.

Other College, Divisional, and/or Departmental Policy Statements:

Statement on plagiarism and/or academic dishonesty: Plagiarism and academic dishonesty are serious infractions which are dealt with by the Vice President. Students may want to become aware of our policy on plagiarism at <http://www.bergen.edu/pages1/Pages/2307.aspx>

It is recommended that a policy for academic dishonesty be included in the outline.

Office of Special services:

Please include the following at the bottom of your student course outline:

Students who require accommodations in accordance with the Americans with Disabilities Act (ADA) can request these services from the Office of Specialized Services.

To learn more about how to apply for services, please visit them at:

<http://www.bergen.edu/oss>.

Student and Faculty Support Services:

List support services, e.g., the Writing Center, the Math Lab, the Tutorial Center, Online Writing Lab (OWL), Office of Specialized Services, etc. Include information on the BCC Library.

The Distance Learning Office – for any problems you may have accessing your online courses	Room C-334	201-612-5581 psimms@bergen.edu
Smarthinking Tutorial Service	On Line at:	www.bergen.edu/library/learning/tutorial/index.asp
The Tutoring Center	Room L-125	201-447-7489
The Writing Center	Room L-125	201-447-7489
The Online Writing Lab	On Line at:	www.bergen.edu/owl
The Office of Specialized Services (for Students with Disabilities)	Room L-116	201-612-5269 www.bergen.edu/oss

Special Note on the Tutoring Center - The Henry and Edith Cerullo Learning Assistance Center encompasses the Tutoring Center, the English Language Resource Center, and the Writing Center. The website of the Learning Assistance Center is located at www.bergen.edu/pages/2192.asp. Tutoring services are available for this course in the Tutoring Center. It is strongly recommended that you make use of those services as we progress through the semester. As listed above, the Tutoring Center is located in Room L-125, and its phone number is 201-447-7908. You can also make appointments for tutoring online through the BCC Virtual Campus, which is located at www.bergen.edu/pages/2864.asp. Click on the link for the "Tutoring Appointment System."

Course Outline and Calendar: