



SYLLABUS FOR ADVANCED ACCOUNTING

Term: Fall 2015 (2015-1)

Course #: ACCT 320A
Instructor: George F. Grzesiowski MBA/ABD/CPA
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Office Hours:

Monday	7:00 AM– 8:30 AM 3:15 PM – 4:15 PM
Tuesday	8:00AM – 12:00 PM
Wednesday.	7:00 AM – 8:30 AM 3:00 PM – 7:00 PM

Or, by appointment

Course Time: Monday/Wednesday 10:15 AM – 11:45 AM Room 206

Course Description: This course presents an in-depth analysis of advanced accounting topics. The student is introduced to the consolidation of financial statements, translation of foreign currencies, the reporting requirements of business segments, international standards, estates and trusts, partnerships, and corporations in financial difficulty.

Prerequisites: ACC 210/211

Learning Outcomes/ Competencies:

Students in this course will:

1. Construct consolidation working papers.
2. Identify elimination entries in a consolidation.
3. Translate and account for foreign currencies.
4. Describe the fundamental requirements segment reporting.
5. Summarize SEC and SOX requirements.
6. Evaluate bankruptcy filings.
7. Summarize the accounting principles behind fundamental international accounting entries.
8. Prepare the entries necessary for advanced partnership transactions.
9. Apply ethical standards to issues in accounting.

Textbooks: Advanced Accounting, Hoyle, Schaefer, Douppnik 12th ed., McGraw Hill/Irwin, 2015. ISBN 9780077862220.

Assessment:	Points	Weights
Exams (50 each)	200	40%
Homework problems (20 each)	300	60%
Total	500	100%

Grading Scale:

Grade	Percent	Points
A	92-100	460-500
A-	90-91	450-459
B+	88-89	440-449
B	82-87	410-439
B-	80-81	400-409
C+	78-79	390-399
C	72-77	360-389
C-	70-71	350-359
D+	68-69	340-349
D	62-67	310-339
D-	60-61	300-309
F	59 and below	299 & below

Open Door Policy

Since your learning is my primary concern, it is imperative that anything preventing you from learning be discussed. Please feel free to make an appointment with me or call me so that I can help you keep on track.

Class Policy for Assignments:

Students are expected to have read the chapter prior to the lecture. Each chapter will be explained and discussed. Concepts will be illustrated by working selected demonstration problems in class. Selected problems will be assigned as homework. Homework problems will be checked in class. Prior to checking the homework, I will check your working papers for completion. Late homework will be assessed a 50% late penalty.

Class Policy on Attendance:

Attendance in class is an important priority. Accounting is a course that continues to build on the knowledge gained. It is not possible to understand and grasp the fundamentals being taught in later chapters unless the earlier chapters have been mastered. Missing classes will impede your progress.

Student Responsibilities:

The student is expected to treat the instructor and his/her fellow students with respect and courtesy at all times. This means giving your full attention. No private conversations, no catching up on homework assignments, no naps. Such items can and will affect your participation points.

Course Outline:

Week	Class Date	Topic-Assignment
1	8/31-9/2	Introduction to Course Chapter 1: The Equity Method
2	9/7 9/9	Labor Day – No class Chapter 1: The Equity Method Chapter 1: Problems: 1, 2, 6, 8, 10, 12, 22, 28
3	9/14-9/16	Chapter 2: Consolidation Problems: 2, 3, 5, 11, 14, 15, 16, 17, 18, 19, 27 (Excel)
4	9/21-9/23	Homework review Exam 1: Chapters 1 and 2
5	9/28- 9/30	Chapter 8: Segment and Interim Reporting Problems: 1 through 24 No class – work on homework
6	10/5-10/7	Chapter 9: Foreign Currency Transactions and Hedging Problems: 1, 2, 3, 4, 5, 6, 7, 8, 18, 19, 20
7	10/12-10/14	Chapter 10: Translation of Financial Statements Problems: 1 - 7, 14, 15, 16, 17, 21, 32 (Excel)
8	10/19-10/21	Review Homework Exam 2: Chapters 8, 9, 10
9	10/26-10/28	Chapter 11: International Standards Chapter 12: Financial Reporting, SEC, SOX Chapter 11: Problems: 1 through 14 Chapter 12: Problems 1 through 19
10	11/2-11/4	Chapter 13: Legal Reorganizations and Liquidations Problems: 1 through 21, 26, 27, 28
11	11/9-11/11	Review Homework Exam 3: Chapters 11, 12, 13
12	11/16-11/18	Chapter 14: Partnerships: Formation and Operations Problems: 1 through 12
13	11/23- 11-25	Chapter 15: Partnerships: Termination and Liquidation Chapter 15 Problems 1 through 4, 6, 9, 20
14	11/30-12/2	Homework Review
15	12/9	Exam 4: Chapters 14 and 15.

Policies and Procedures

Statement of Plagiarism:

If an instructor or other Calumet College of St. Joseph personnel find that a student has plagiarized or been involved in another form of academic dishonesty, the instructor or other personnel may elect to bring the matter up for judicial review. The maximum penalty for any form of academic dishonesty is dismissal from the College. The procedures for judicial review are listed under the section of CCSJ handbook that addresses student grievances.

PLEASE NOTE: All papers can and may be submitted for checks on plagiarism from the Internet/Electronic sources/Databases.

Citation Guidelines:

Calumet College of St. Joseph uses citation guidelines, generally MLA or APA format, to document sources quoted or paraphrased in student papers. Check the syllabus for each course to see what each instructor requires. The Library has reference copies of each manual; the Follett has copies for sale when required by the instructor. In addition, there are brief MLA and APA checklists in your spiral "Student Handbook and Planner" and on the Library website and literature rack. These texts show how to cite references from many sources, including electronic media, as well as how to space and indent the "Works Cited" and "References" pages respectively. EBSCO and ProQuest articles provide both formats for you to copy and paste. Proper documentation avoids plagiarism.

Withdrawal from Classes Policy:

After the last day established for class changes has passed (see College calendar), students may withdraw from a course in which they are registered and wish to discontinue. A written request detailing the reason(s) for the withdrawal must be completed with the Office of Academic Advising and filed with the Registrar. The Office of Academic Advising must receive written request for withdrawal by the last day of classes prior to the final examination dates specified in the catalogue. Written requests should be submitted in person or, when an in-person visit is not possible, may be mailed to the Office of Academic Advising, emailed, or faxed to 219-473-4336. Students are to make note of the refund schedule when withdrawing from courses. If the request requires instructor approval per the College calendar, it must be forwarded to the faculty member, who makes the final determination to accept or deny the request.

If the request is honored by the faculty member, the student will receive notification of official withdrawal from the Registrar after meeting or speaking with a member from Academic Advising, Financial Aid and Athletics (if applicable). These departments will notify the student of academic, financial, and athletic eligibility effects of a possible withdrawal.

If the request is denied by the faculty member, the notification will indicate why the withdrawal is disallowed. Please note that if the request does not require instructor approval, the student must still meet or speak with a member from Academic Advising, Financial Aid and Athletics (if applicable) before the withdrawal will be processed.

An official withdrawal is recorded as a "W" grade on the student's transcript. Discontinuing a course without a written request for withdrawal automatically incurs an "FW" grade for the course (see Refund Schedule). Failure to Withdraw (FW) is indicated when the student does not complete withdrawal paperwork with the Office of Academic Advising nor does the student notify the instructor of their intent to withdraw due to an illness, accident, grievous personal loss, or other circumstances beyond the student's control. This grade is submitted by the instructor at the end of term.

Resources

Student Success Center:

The Student Success Center supports Calumet College of St. Joseph students through an interactive learning experience. Students work with faculty tutors to develop course competencies and study skills such as time management, test preparation, and note taking. In addition, students are provided with tutoring support to help pass courses, to improve grade point average, and to promote continuing education and career advancement. Tutors have a specific charge: to help students learn how to master specific subject matter and to develop effective learning skills. The Student Success Center is open to all students at Calumet College of St. Joseph at no charge and is available to support academic courses at the introductory and advanced levels. For assistance, please contact the Student Success Center at 219 473-4287 or stop by the Library.

Disability Services:

Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans Disability Act (ADA) guidelines. Students must meet with the Coordinator of Disability Services to complete an intake form in order to request an accommodation and/or an auxiliary *aid* (e.g., *additional time for tests, note taking assistance, special testing arrangements, etc.*). It is the student's responsibility to contact the Academic Support Programs Office to request an accommodation at least one month prior to enrollment for each academic term. Students who are requesting an accommodation and/or an auxiliary aid must submit documentation from a professional health care provider to verify eligibility under Section 504 of the Rehabilitation Act of 1973 and/or the Americans with Disabilities Act of 1990. The cost of obtaining the professional verification is the responsibility of the student.

If a student believes that he or she needs a "reasonable accommodation" of some kind because of a physical, psychological, or mental condition, he or she should contact Disabilities Services. The Coordinator will secure documentation pertinent to the disability and work with faculty and staff, if necessary, to address the matter. All questions and inquiries pertaining to disability services should be directed to the Disability Services Coordinator at 219-473-4349.

CCSJ Alert:

Calumet College of St. Joseph utilizes an emergency communications system that transmits messages via text, email, and voice platforms. In the event of an emergency, of weather related closings, or of other incidents, those students who are registered for the system shall receive incident specific message(s) notifying them of the situation. Please sign-up for this important service at any time on the College's website. Alternatively, you can register at the time you register for classes. This service requires each user to register once per academic year. Therefore, at the beginning of each academic year, please remember to re-register for the system. This can be done at: <http://www.ccsj.edu/alerts/index.html>.

School Closing Information:**Internet:**

<http://www.ccsj.edu>

<http://www.EmergencyClosings.com>
Facility: Calumet College of St. Joseph
Phone: 219.473.4770

Radio:

WAKE – 1500 AM
WGN - 720 AM
WIJE – 105.5 FM
WLS – 890 AM
WZVN – 107.1 FM
WBBM NEWS RADIO 78

TV Channels:

2, 5, 7, 9, 32