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**Calumet College**

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**of Saint Joseph**

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*Calumet College of St. Joseph is a Catholic institution of higher learning dedicated to the academic, spiritual and ethical development of undergraduate and graduate students. Informed by the values of its founding religious community, the Missionaries of the Precious Blood (C.P.P.S.), the College promotes the inherent dignity of all people, social justice, an ethic of service, student empowerment, opportunity, and lifelong learning.*

## **COURSE SYLLABUS**

**Term: Fall 2017 (2017-1)****Course: ACCT 320A: Advanced Accounting (ADS)**

<b>Instructor Information:</b>			
<b>Instructor Name</b>	<b>George F. Grzesiowski (Mr. G) MA/MBA/ABD/CPA Professor and Program Director for Accounting</b>		
<b>Office Number:</b>	<b>516</b>		
<b>Phone Number:</b>	<b>Office: 219-473-4283 Cell: 219-716-5002 (Best)</b>		
<b>Email:</b>	<a href="mailto:ggrzesiowski@ccsj.edu">ggrzesiowski@ccsj.edu</a>		
<b>Hours Available:</b>	<b>Monday</b>	<b>7:00 AM– 8:30 AM 3:15 PM – 7:00 PM</b>	
	<b>Wednesday.</b>	<b>7:00 AM – 8:30 AM 10:00 AM – 12:00 PM 3:00 PM – 7:00 PM</b>	
	<b>Or, by appointment</b>		
<b>Instructor Background: See Autobiography posted in Blackboard</b>			

<b>Course Information:</b>	
<b>Course Time:</b>	<b>Mondays 10:15 – 11:45 AM</b>
<b>Classroom:</b>	<b>Room 204</b>
<b>Prerequisites:</b>	<b>ACCT 210/211</b>
<b>Required Books and Materials:</b>	<b><u>Advanced Accounting</u>, Hoyle, Schaefer, Douppnik 12th ed., McGraw Hill/Irwin, 2015. ISBN 9780077862220.</b>

<b>Learning Outcomes/ Competencies:</b>	
Students in this course will:	
<ol style="list-style-type: none"> <li>1. Construct consolidation working papers.</li> <li>2. Identify elimination entries in a consolidation.</li> <li>3. Translate and account for foreign currencies.</li> <li>4. Describe the fundamental requirements segment reporting.</li> <li>5. Summarize SEC and SOX requirements.</li> <li>6. Evaluate bankruptcy filings.</li> <li>7. Summarize the accounting principles behind fundamental international accounting entries.</li> <li>8. Prepare the entries necessary for advanced partnership transactions.</li> <li>9. Apply ethical standards to issues in accounting.</li> </ol>	
<b>Course Description:</b>	
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.	
<b>Learning Strategies:</b>	
The course is supported by a blackboard site. All PowerPoint presentations, demo problems, and assignment solutions will be posted on blackboard. Grades will be posted and accessed on blackboard. Questions concerning assignments or course requirements can also be posted on this site. The course will utilize lecture, group discussion, and in-class exercises.	
<b>Open Door Policy</b>	
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/text my cell # so that I can help you keep on track.	
<b>Experiential Learning Opportunities:</b>	
Business simulations are used where the student is required to perform the accounting procedures and present financial reports for selected businesses.	

<b>Assessments:</b>			
<b>Major Assignments:</b>	<b>Assessment:</b>	<b><u>Points</u></b>	<b><u>Weights</u></b>
	Exams (50 each)	200	40%
	Homework problems (30 each)	<u>300</u>	<u>60%</u>
	Total	<u>500</u>	<u>100%</u>
<b>Class Participation</b>	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.		
<b>Grading Scale</b>			
	<b>Grade</b>	<b>Percent</b>	<b>Points</b>
	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
<b>Course Schedule:</b>			
<b>Class Date</b>	<b>Assignments</b>		<b>Class Discussion/Activities</b>
<b><u>Week 1:</u> W 9/6</b>	<b>Introduction to Course</b>		<b>Overview of course &amp; expectations</b>
<b><u>Week 2:</u> M 9/11</b>	<b>Chapter 1 the Equity Method</b>		<b>Overview of the equity method</b>  <b>Chapter 1 in-class demo problems</b>  <b>Problems 1,2,6,8,10,12,22,28 are assigned</b>
<b><u>Week 3:</u> M 9/18</b>	<b>Chapter 1 Problems 1,2,6,8,10,12,22,28 are due</b>  <b>Chapter 2 Consolidation</b>		<b>Overview of consolidation</b>  <b>Chapter 2 in-class demo problems</b>  <b>Chapter 2 Problems assigned: 2,3,5,11,14,15,16,17,18,19,27 (#27 has excel template)</b>
<b><u>Week 4:</u> M 9/25</b>	<b>Chapter 2 Problems 2,3,5,11,14,15,16,17,18,19,27 (#27 has excel template) are due.</b>		<b>Assign Exam 1: Due 10/2 by 10:15 AM. Chapters 1 &amp; 2</b>

<p><b><u>Week 5:</u></b> M 10/2</p>	<p>Exam 1 is due 10/2 by 10:15 AM</p> <p>Chapter 8 Segment and Interim Reporting</p>	<p>Overview of segment and interim reporting</p> <p>Chapter 8 problems 1-24 assigned.</p>
<p><b><u>Week 6:</u></b> M 10/9</p>	<p>Chapter 8 assignment problems 1-24 are due.</p> <p>Chapter 9 Foreign Currency Translations and Hedging</p>	<p>Overview of foreign currency translation.</p> <p>Chapter 9 in-class demo problems Chapter 9 Problems Assigned: 1, 2, 3, 4, 5, 6, 7, 8, 18, 19, 20.</p>
<p><b><u>Week 7:</u></b> M 10/16</p>	<p>Chapter 9 Problems 1, 2, 3, 4, 5, 6, 7, 8, 18, 19, 20 are due.</p> <p>Chapter 10 Translation of Financial Statements</p>	<p>Chapter 10 Problems Assigned: 1, 2, 3, 4, 5, 6, 7, 14, 15, 16, 17, 21,32 (#32 has an excel template)</p>
<p><b><u>Week 8</u></b> M 10/23</p>	<p>Chapter 10 assignment: Problems 1, 2, 3, 4, 5, 6, 7, 14, 15, 16, 17, 21,32 (#32 has an excel template) are due</p>	<p>Assign Exam 2 Due 10/30 Chapters 8, 9, 10</p>
<p><b><u>Week 9:</u></b> M 10/30</p>	<p>Exam 2 due 10/30 by 10:15 AM</p> <p>Chapter 11 International Standards</p>	<p>Overview of international standards (IFRS)</p> <p>Chapter 11 Problems 1 through 14 are assigned.</p>
<p><b><u>Week 10:</u></b> M 11/6</p>	<p>Chapter 11 problems 1- 14 are due.</p> <p>Chapter 12 Financial Reporting, SEC, SOX</p>	<p>Overview of financial reporting requirements under SEC and SOX guidelines.</p> <p>Chapter 12 problems 1 - 19 are assigned.</p>
<p><b><u>Week 11:</u></b> M11/13</p>	<p>Chapter 12 problems 1 through 19 are due</p> <p>Chapter 13 Legal Reorganizations and Liquidations</p>	<p>Overview of bankruptcy codes</p>

		<b>Chapter 13 Problems Assigned: 1 through 21 and 26, 27, 28.</b>
<b><u>Week 12:</u> M 11/20</b>	<b>Review Assignments: Chapter 13 Problems 1 through 21 and 26, 27, 28. Are due</b>	<b>Assign Exam 3 Due 11/27 by 10:15 AM. Chapters 11, 12, 13.</b>
<b><u>Week 13:</u> M11/27</b>	<b>Exam 3 Due 11/27 by 10:15 AM  Chapter 14 Partnerships: Formation, and Operations</b>	<b>Overview on partnership formation and operation.  Chapter 14 in-class demo problems  Chapter 14 Problems 1 through 12 assigned.</b>
<b><u>Week 14:</u> M 12/4</b>	<b>Chapter 14 problems 1 through 12 are due.  Chapter 15 Partnerships: Termination and Liquidation.</b>	<b>Overview on partnership termination and liquidation.  Chp.15 in-class demo problems  Chapter 15 1 through 4, 6, 9, and 20 are assigned.  Assign Exam 4 due 12/11 by 10:15 AM</b>
<b><u>Week 15:</u> M 12/11</b>	<b>Exam 4: Chapters 14 &amp; 15 due,  Problems 1 through 4, 6, 9, 20 are due by 10:15 AM</b>	<b>No on-site class -</b>

**I reserve the right to change this schedule to meet the needs of the class.**

<b>Responsibilities</b>	
<b>Attending Class</b>	You cannot succeed in this class if you do not attend. We believe that intellectual growth and success in higher education occur through interaction in the classroom and laboratories. However, we do not want to penalize students for participating in college-sponsored events. When you miss class because of a college event, you must give notice of

	<p>your absence in advance, and you are responsible for all missed work. Being absent doesn't excuse you from doing class work; you have <b>more</b> responsibilities to keep up and meet the objectives of this course.</p>												
<p><b>Turning In Your Work</b></p>	<p>You cannot succeed in this class if you do not turn in all your work on the day it is due.</p> <p>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.</p> <p>Selected problems will be assigned as homework. <b>The homework problems must be posted in blackboard by the due date for full credit.</b></p> <p><b>Grading Rubric</b></p> <table border="0"> <tr> <td><b>Criteria</b></td> <td><b>Accurate</b></td> <td><b>Minor Errors</b></td> <td><b>Major errors</b></td> <td><b>Late</b></td> <td><b>No credit</b></td> </tr> <tr> <td><b>Points</b> ∨</td> <td><b>30 Points</b> Accurate and on time</td> <td><b>25 Points</b> Minor errors, on time</td> <td><b>20 Points</b> Major errors, on time</td> <td><b>15 Points</b> One week late</td> <td><b>0 Points</b> Over one week past due</td> </tr> </table> <p>Homework problems will then be reviewed in class.</p>	<b>Criteria</b>	<b>Accurate</b>	<b>Minor Errors</b>	<b>Major errors</b>	<b>Late</b>	<b>No credit</b>	<b>Points</b> ∨	<b>30 Points</b> Accurate and on time	<b>25 Points</b> Minor errors, on time	<b>20 Points</b> Major errors, on time	<b>15 Points</b> One week late	<b>0 Points</b> Over one week past due
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<p><b>Classroom Behavior &amp; Using Electronic Devices</b></p>	<p>Students are expected to treat the instructor and 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.</p> <p>Electronic devices can only be used in class for course-related purposes. If you text or access the Internet for other purposes, you may be asked to leave, in which case you will be marked absent.</p>												
<p><b>Participating in Class</b></p>	<p>You must be on time, stay for the whole class and speak up in a way that shows you have done the assigned reading. If you are not prepared for class discussion, you may be asked to leave, in which case you will be marked absent.</p>												
<p><b>Doing Your Own Work</b></p>	<p>If you turn in work that is not your own, you are subject to judicial review, and these procedures can be found in the College Catalog and the Student Planner. The maximum penalty for any form of academic dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines, such as MLA or APA format, to document sources avoids plagiarism. The Library has reference copies</p>												

	<p>of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p><b>PLEASE NOTE:</b> All papers may be electronically checked for plagiarism.</p>
<b>CCSJ Student Honor Code</b>	<p>This course asks students to reaffirm the CCSJ Student Honor Code:</p> <p>I, as a student member of the Calumet College academic community, in accordance with the college's mission and in a spirit of mutual respect, pledge to:</p> <ul style="list-style-type: none"> <li>• Continuously embrace <b>honesty and curiosity</b> in the pursuit of my educational goals;</li> <li>• Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my <b>community</b>;</li> <li>• Do my own work with <b>integrity</b> at all times, in accordance with syllabi, and without giving or receiving inappropriate aid;</li> </ul> <p>Do my utmost to act with commitment, inside and outside of class, to the goals and <b>mission</b> of Calumet College of St. Joseph.</p>
<b>Tracking Your Progress</b>	<p>Grades will be posted in Blackboard. A current overall grade will be posted after every exam.</p>
<b>Sharing Your Class Experience</b>	<p>At the end of the term, you will have the opportunity to evaluate your classroom experience. These confidential surveys are <b>essential</b> to our ongoing efforts to ensure that you have a great experience that leaves you well prepared for your future. Take the time to complete your course evaluations – we value your feedback!</p>
<b>Withdrawing from Class</b>	<p>After the last day established for class changes has passed (see the College calendar), you may withdraw from a course by following the policy outlined in the CCSJ Course Catalog.</p>

<b>Resources</b>	
<b>Student Success Center:</b>	<p>The Student Success Center provides faculty tutors at all levels to help you master specific subjects and develop effective learning skills. It is open to all students at no charge. You can contact the Student Success Center at 219 473-4287 or stop by the Library.</p>
<b>Disability Services:</b>	<p>Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans with Disabilities Act (ADA) guidelines. If you believe that you need a “reasonable</p>

	accommodation” because of a disability, contact the Disability Services Coordinator at 219-473-4349.
<b>Student Assistance Program</b>	This free and confidential counseling service is available on-campus to help you deal with personal issues. The counseling office is in Room 301. You can reach them at 219 473-4362 (on campus) or 219-736-4067.
<b>CCSJ Alerts:</b>	Calumet College of St. Joseph’s emergency communications system will tell you about emergencies, weather-related closings, or other incidents via text, email, or voice messages. Please sign up for this important service annually on the College’s website at: <a href="http://www.ccsj.edu/alerts/index.html">http://www.ccsj.edu/alerts/index.html</a> .