
Calumet College



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: Spring 2019 (2018-2)**Course: ACCT 211A: Accounting Principles II**

Instructor Information:			
Instructor Name	George F. Grzesiowski (Mr. G) MA/MBA/ABD/CPA Professor and Program Director for Accounting		
Office Number:	516		
Phone Number:	Office: 219-473-4283 Cell: 219-716-5002 (Best: Call or Text)		
Email:	ggrzesiowski@ccsj.edu		
Hours Available:	Monday	7:00 AM – 8:30 AM 10:00 AM – 1:30 PM 3:15 PM – 4:15 PM	
	Wednesday.	7:00 AM – 8:30 AM 10:00 AM – 1:30 PM 3:15 PM – 4:15 PM	
	Or, by appointment		
Instructor Background: See Autobiography posted in Blackboard			

Course Information:	
Course Time:	Mondays/Wednesdays 1:45 – 3:15 PM

Classroom:	Room 204
Prerequisites:	ACCT 210 Principles of Accounting I
Required Books and Materials:	<u>Accounting Principles</u> , Weygandt, Kieso, Kimmel, (12th ed.), Wiley 2015. ISBN 9781118978740 Pocket Calculator
<p>Learning Outcomes/ Competencies: Students in this course will:</p> <ul style="list-style-type: none"> • Calculate depreciation for plant assets under differing assumptions. • Explain the accounting for and the financial statement presentation and analysis of current and contingent liabilities. • Discuss the objectives of internal control for payroll. • Compute and record the payroll for a pay period, including payroll taxes and fringe benefits. • Identify the basic principles, constraints and assumptions used by accountants. • Identify the characteristics of the partnership form of business organizations. • Prepare entries to record the creation a partnership, the admittance of a new partner, the withdrawal of a partner, and the liquidation of a partnership. • Identify and discuss the major characteristics of a corporation, • Record and explain entries for the issuance of stock, treasury stock, preferred stock, cash dividends, and stock dividends. • Create corporate income statements, balance sheets, and stockholders' equity. • Identify the items that are reported in a retained earnings statement. • Prepare the entries for the issuance of bonds and long-term notes payable. • Identify the reasons corporations invest in stocks and debt securities. • Indicate the primary purpose of the statement of cash flows. • Prepare a statement of cash flows using the indirect and the direct method. • Apply horizontal, vertical, and ratio analysis to analyze financial statements. • Demonstrate competency in accounting by completing a comprehensive problem. <p>This course meets the following learning objectives for the Accounting Program:</p> <ol style="list-style-type: none"> 1. Demonstrate knowledge of current accounting principles, and the use of accounting information by management. 2. Develop critical thinking, problem solving, and communication skills 3. Apply accounting theory in a practical manner. 4. Demonstrate technology skills necessary to solve accounting problems. 5. Meet the requirements for entry-level careers in accounting. 6. Demonstrate the capability to critically and reflectively engage ethical issues in accounting, particularly questions pertaining to social responsibility and professional practice. 	

Course Description: This course is a continuation of ACC 210. Students are introduced to the accounting requirements of the partnership and corporate form of business. Topics also include financial statement analysis and the preparation of a cash flow statement.

Learning Strategies: 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.

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 or text my cell # so that I can help you keep on track.

Experiential Learning Opportunities:

Students will complete two comprehensive problems. These are business simulations where the student is required to perform the accounting cycle and present financial statements for selected businesses.

Assessments:

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Major Assignments:	<table border="1"> <thead> <tr> <th>Assessment:</th> <th>Points</th> <th>Weights</th> </tr> </thead> <tbody> <tr> <td>Exams (3 exams; 150 each)</td> <td>450</td> <td>45%</td> </tr> <tr> <td>Homework problems (40 each)</td> <td>360</td> <td>36%</td> </tr> <tr> <td>Comprehensive problems (50 each)</td> <td>100</td> <td>10%</td> </tr> <tr> <td>In-class problems</td> <td><u>90</u></td> <td>09%</td> </tr> <tr> <td>Total Points</td> <td>1000</td> <td>100%</td> </tr> </tbody> </table>	Assessment:	Points	Weights	Exams (3 exams; 150 each)	450	45%	Homework problems (40 each)	360	36%	Comprehensive problems (50 each)	100	10%	In-class problems	<u>90</u>	09%	Total Points	1000	100%
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Class Participation And 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.																		
Grading Points Scale:																			
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B+	88-89	880-889
B	82-87	820-879
B-	80-81	800-819
C+	78-79	780-789
C	72-77	720-799
C-	70-71	700-719
D+	68-69	680-699
D	62-67	620-679
D-	60-61	600-619
F	59 and below	599 & below

Course Schedule:




Class Date	Class Discussion/Activities	Assignments
<u>Week 1:</u> M 1/14 W 1/16	Introduction to Course Chapter 10, Plant Assets Accounting for Property, Plant & Equipment and Depreciation.	Introductions Overview of course & expectations
<u>Week 2:</u> M 1/21 W 1/23	Martin Luther King Jr. Holiday Chapter 10 in-class problems	Assignment: P10-3A, 5A, 7A Due: 1/28/2019 by 1:45 PM
<u>Week 3:</u> M 1/28 W 1/30	Review chapter 10 assignment Chapter 11, Overview of recording or current liabilities and payroll. Chapter 11 in-class demo problems	Assignment: P11-1A, 3A Due 2/4/2019 by 1:45 PM
<u>Week 4:</u> M 2/4 W 2/6	Review chapter 11 assignments Work on Comprehensive Problem 1	Assignment: CP 11 (page 526-27) Due 2/11/2019 by 1:45 PM

<u>Week 5:</u> M 2/11	Chapter 12 Accounting for Partnerships	Comprehensive Problem 1 Due 2/11/2019 by 1:45 PM
W 2/13	Chapter 12 in-class demo problems	Assignment: P12-2A, 3A Due 2/18/2019 by 1:45 PM
<u>Week 6:</u> M 2/18	Chapter 12 Assignment Review Review	
W 2/20	Exam 1 Chapters 10, 11, 12	Exam 1: Blackboard, Due 2/20 by 11:59 PM
<u>Week 7:</u> M 2/25	Chapter 13 Corporations	
W 2/27	Chapter 13 in-class problems	Assignment: P13-2A, 4A Due 3/11/2019 by 1:45 PM
<u>Week 8:</u> M 3/4 W 3/6	Spring Break	No Class
<u>Week 9:</u> M 3/11	Review chapter 13 assignment Chapter 14 Corporations	.
W 3/13	Chapter 14 in-class problems	Assignment: P14-1A, 2A Due 3/18/2019 by 1:45 PM
<u>Week 10:</u> M 3/18	Review chapter 14 assignment Chapter 15 Liabilities	
W 3/20	Chapter 15 in-class problems	Assignment: P15-4A, 5A, 7A Due 3/25/2019 by 1:45 PM
<u>Week 11:</u> M 3/25	Chapter 15 Assignment Review Review	Assignment Chapter 15 Comprehensive Problem 2 (CP-15 page 683) Due 4/1/2019 by 1:45 PM
W 3/27	Exam 2 Chapters 13, 14, 15	Exam 2: Blackboard, Due 3/27 by 11:59 PM

<u>Week 12:</u> M 4/1 W 4/3	Review Exam Chapter 16 Investments Chapter 16 in-class problems	Comprehensive Problem 2 Due 4/1/2019 by 1:45 PM Assignment: P16-2A, 4A Due 4/8/2019 by 1:45 PM
<u>Week 13:</u> M 4/8 W 4/10	Review Chapter 16 Assignment Chapter 17 Cash Flow Statement Chapter 17 in-class problems	Assignment: P17-7A, 8A Due 4/15/2019 by 1:45 PM
<u>Week 14:</u> M 4/15 W 4/17	Review Chapter 17 Assignment Chapter 18 Financial Statement Analysis Chapter 18 in-class problems.	Assignment: E18-1, 2; P18-5 Due 4/22/2019 by 1:45 PM
<u>Week 15:</u> M 4/22 W 4/24	Review Chapter 18 Assignments Review Course wrap up	
<u>Week 16:</u> M 4/29 W 5/1	Exam 3 Chapters 16, 17, 18	Exam 3: Blackboard, Due by 5/1/2019 by 11:59 PM

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

Responsibilities	

<p>Attending Class</p>	<p>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 your absence in advance, and you are responsible for all missed work. Being absent does not excuse you from doing class work; you have more responsibilities to keep up and meet the objectives of this course.</p>																							
<p>Turning In Your Work</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. Selected problems will be assigned as homework.</p> <p>Homework problems <i>must be posted in blackboard</i> by the due date to receive full credit.</p> <p>Homework problems will be reviewed in class.</p> <table border="0" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="5" style="text-align: center;">Levels of Achievement</th> </tr> <tr> <th style="text-align: left;">Criteria</th> <th style="text-align: center;"><u>Accurate</u></th> <th style="text-align: center;"><u>Minor Errors</u></th> <th style="text-align: center;"><u>Major Errors</u></th> <th style="text-align: center;"><u>Late</u></th> <th style="text-align: center;"><u>No credit</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Points</td> <td style="text-align: center;">40 Points</td> <td style="text-align: center;">35 Points</td> <td style="text-align: center;">30 Points</td> <td style="text-align: center;">20 Points</td> <td style="text-align: center;">0 Points</td> </tr> <tr> <td style="text-align: left;">  </td> <td style="text-align: center;">Accurate and on Time</td> <td style="text-align: center;">Minor errors, on Time</td> <td style="text-align: center;">Major errors, on time</td> <td style="text-align: center;">Past due date. One week</td> <td style="text-align: center;">Over one week</td> </tr> </tbody> </table> <p>Comprehensive Problems are to be completed and submitted for grading.</p> <p>Exams will be posted on Blackboard and will cover 3 chapters each. Exams will be multiple choice. Answers are available after the due date.</p>	Levels of Achievement					Criteria	<u>Accurate</u>	<u>Minor Errors</u>	<u>Major Errors</u>	<u>Late</u>	<u>No credit</u>	Points	40 Points	35 Points	30 Points	20 Points	0 Points		Accurate and on Time	Minor errors, on Time	Major errors, on time	Past due date. One week	Over one week
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<p>CCSJ Student Honor Code</p>	<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"> • Continuously embrace honesty and curiosity in the pursuit of my educational goals; • Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my community; • Do my own work with integrity at all times, in accordance with syllabi, and without giving or receiving inappropriate aid; 																							

	Do my utmost to act with commitment, inside and outside of class, to the goals and mission of Calumet College of St. Joseph.
Classroom Behavior & Using Electronic Devices	<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>
Participating in Class	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.
Doing Your Own Work	<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 of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p>PLEASE NOTE: All papers may be electronically checked for plagiarism.</p>
Tracking Your Progress	Grades will be posted in Blackboard. An updated grade will be posted after each exam
Sharing Your Class Experience	At the end of the term, you will have the opportunity to evaluate your classroom experience. These confidential surveys are <i>essential</i> 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!
Withdrawing from Class	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.

Resources	
Student Success Center:	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.
Disability Services:	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 accommodation” because of a disability, contact the Disability Services Coordinator at 219-473-4349.
Student Assistance Program	Calumet College of St. Joseph provides a free Student Assistance Program (SAP) to current students. The SAP is a confidential counseling service provided to students for personal and school concerns, which may be interfering with academic performance and/or quality of life. The SAP counselor is available on campus once a week. For more information, contact the Vice President for Enrollment and Retention, Dr. Dionne Jones-Malone, Office # 611, 219-473-4305.
CCSJ Alerts:	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: http://www.ccsj.edu/alerts/index.html

Assessment: On-line option

	<u>Points</u>	<u>Weights</u>
Exams (3 exams; 150 each)	450	45%
Homework problems (40 each)	360	36%
Comprehensive problems (50 each)	100	10%
Discussions	<u>90</u>	<u>09%</u>
Total Points	1000	100%

Course Schedule (On-line)

Class Date	Class Discussion/Activities	Assignments
<u>Week 1:</u> M 1/14	Introduction to Course Chapter 10, Plant Assets Accounting for Property, Plant & Equipment and Depreciation.	Introductions Overview of course & expectations
<u>Week 2:</u> M 1/21	Martin Luther King Jr. Holiday	<u>Discussion Board: Chapter 10</u> Post Discussion & Replies 1 and 2 Post answer to a Chapter Question Due by 1/28 by 1:45 PM Assignment: P10-3A, 5A, 7A Due: 1/28/2019 by 1:45 PM
<u>Week 3:</u> M 1/28	Review chapter 10 assignment Chapter 11, Overview of recording or current liabilities and payroll.	<u>Discussion Board: Chapter 11</u> Post Discussion & Replies 1 and 2 Post answer to a Chapter Question Due by 2/4 by 1:45 PM Assignment: P11-1A, 3A Due by 2/4/19 by 1:45 PM
<u>Week 4:</u> M 2/4	Review chapter 11 assignments Work on Comprehensive Problem 1	Assignment: CP 11 (page 526-27) Due 2/11/2019 by 1:45 PM
<u>Week 5:</u>		

M 2/11	Chapter 12 Accounting for Partnerships	Comprehensive Problem 1 Due 2/11/2019 by 1:45 PM <u>Discussion Board: Chapter 12</u> Post Discussions & Replies 1 and 2 Post answer to a Chapter Question Due by 2/8 by 1:45 PM Assignment: P12-2A, 3A Due 2/18/2019 by 1:45 PM
<u>Week 6:</u> M 2/18	Chapter 12 Assignment Review Review Exam 1 Chapters 10, 11, 12	Exam 1: Blackboard, Due 2/20 by 11:59 PM
<u>Week 7:</u> M2/25	Chapter 13 Corporations	<u>Discussion Board: Chapter 13</u> Post Discussions & Replies 1 and 2 Post answer to a Chapter Question Due by 3/11 by 1:45 PM Assignment: P13-2A, 4A Due 3/11/2019 by 1:45 PM
<u>Week 8:</u> M 3/4 W 3/6	Spring Break	No Class
<u>Week 9:</u> M 3/11	Review chapter 13 assignment Chapter 14 Corporations	<u>Discussion Board: Chapter 14</u> Post Discussions & Replies 1 and 2 Post answer to a Chapter Question Due by 3/18 by 1:45 PM Assignment: P14-1A, 2A Due 3/18/2019 by 1:45 PM
<u>Week 10:</u> M 3/18		

	Review chapter 14 assignment Chapter 15 Liabilities	<p><u>Discussion Board: Chapter 15</u> Post Discussions & Replies 1 and 2 Post answer to a Chapter Question Due by 3/25 by 1:45 PM</p> <p>Assignment: P15-4A, 5A, 7A Due 3/25/2019 by 1:45 PM</p>
<u>Week 11:</u> <i>M 3/25</i>	Chapter 15 Assignment Review Review Exam 2 Chapters 13, 14, 15	<p>Assignment Chapter 15 Comprehensive Problem 2 (CP-15 page 683) Due 4/1/2019 by 1:45 PM</p> <p>Exam 2: Blackboard, Due 3/27 by 11:59 PM</p>
<u>Week 12:</u> <i>M 4/1</i>	Review Exam Chapter 16 Investments	<p>Comprehensive Problem 2 Due</p> <p><u>Discussion Board: Chapter 16</u> Post Discussions & Replies 1 and 2 Post answer to a Chapter Question Due by 4/8 by 1:45 PM</p> <p>Assignment: P16-2A, 4A Due 4/8/2019 by 1:45 PM</p>
<u>Week 13:</u> <i>M 4/9</i>	Review Chapter 16 Assignment Chapter 17 Cash Flow Statement	<p><u>Discussion Board: Chapter 17</u> Post Discussions & Replies 1 and 2 Post answer to a Chapter Question Due by 4/15 by 1:45 PM</p> <p>Assignment: P17-7A, 8A Due 4/15/2019 by 1:45 PM</p>

<p><u>Week 14:</u> <i>M 4/18</i></p>	<p>Review Chapter 17 Assignment Chapter 18 Financial Statement Analysis</p>	<p><u>Discussion Board: Chapter 18</u> Post Discussions & Replies 1 and 2 Post answer to a Chapter Question Due by 4/22 by 1:45 PM</p> <p>Assignment: E18-1, 2; P18-5 Due 4/22/2019 by 1:45 PM</p>
<p><u>Week 15:</u> <i>M 4/22</i></p>	<p>Course Wrap up</p>	<p>Course Wrap up</p>
<p><u>Week 16:</u> <i>M 4/29</i></p>	<p>Exam 3 Chapters 16, 17, 18</p>	<p>Exam 3: Blackboard, Due by 5/1/2019 by 11:59 PM</p>

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