

**Bergen Community College**  
**Division of Business and Social Sciences**  
**Department of Business**  
**ACC-203 Intermediate Accounting II**

**Semester and Year:**

**Meeting times & Location:**

**Office Hours & Location:**

**Phone:**

**Email:**

<b>Course Description</b>	<p><b>ACC-203 - Intermediate Accounting II</b> 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</p> <p>3 credits (2 lec. 2 lab hrs.)          Prerequisite: ACC-202 Intermediate Accounting I.</p>
<b>Student Learning Outcomes And Means of Assessment</b>	<p><b>As a result of meeting the requirements of the course, students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Classify, measure, account for, and report various items on the financial statement</li> <li>2. Analyze business transactions to determine required journal entries and/or adjustments.</li> <li>3. Detect, investigate, and correct discrepancies on financial statements. Adjust statements to correct identified errors.</li> <li>4. Use the hierarchy of fair value to determine the classification and measurement of assets and liabilities</li> </ol> <p><b>Means of Assessment</b>          Mastery of the student learning outcomes will be assessed using a combination of:</p> <ul style="list-style-type: none"> <li>• Lab and homework assignments</li> <li>• Quizzes and Exams</li> <li>• Projects and cases</li> <li>• Final Exam (<b>REQUIRED</b>)</li> </ul>

<b>Course Content</b>	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 10%;">CH#</th> <th>Chapter Topics</th> </tr> </thead> <tbody> <tr><td>12</td><td>Current Liabilities and Contingencies</td></tr> <tr><td>13</td><td>Long-Term Liabilities</td></tr> <tr><td>14</td><td>Stockholders' Equity</td></tr> <tr><td>15</td><td>Dilutive Securities and Earnings Per Share</td></tr> <tr><td>16</td><td>Investments</td></tr> <tr><td>17</td><td>Revenue Recognition</td></tr> <tr><td>18</td><td>Accounting for Income Taxes</td></tr> <tr><td>19</td><td>Accounting for Pensions and Post-retirement Benefits</td></tr> <tr><td>20</td><td>Accounting for Leases</td></tr> <tr><td>21</td><td>Accounting Changes and Error Analysis</td></tr> <tr><td>22</td><td>Statement of Cash Flows (revisited)</td></tr> <tr><td>23</td><td>Full Disclosure in Financial Reporting</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	CH#	Chapter Topics	12	Current Liabilities and Contingencies	13	Long-Term Liabilities	14	Stockholders' Equity	15	Dilutive Securities and Earnings Per Share	16	Investments	17	Revenue Recognition	18	Accounting for Income Taxes	19	Accounting for Pensions and Post-retirement Benefits	20	Accounting for Leases	21	Accounting Changes and Error Analysis	22	Statement of Cash Flows (revisited)	23	Full Disclosure in Financial Reporting				
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<b>Course Texts</b>	<p>Intermediate Accounting, Volume 1, 18th Edition by Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield with WileyPlus</p> <p>You can access the course material, including the etext, study tools and assignments through Bergen's Canvas portal. <b>The cost is included in your student fee.</b></p> <p>OPTIONAL MATERIAL - Students desiring a hard copy of text may purchase a package at the BCC Bookstore or via direct purchase from the publisher for additional savings. You may also visit the following URL to purchase directly from Wiley <a href="https://www.wileyplus.com/user-login/">https://www.wileyplus.com/user-login/</a></p>												
<b>Writing and Critical Thinking Requirements:</b>	<p>There is no specific writing requirement.</p> <p>Students are required to demonstrate critical thinking by demonstrating an ability to analyze data and solve problems based on various accounting and business situations.</p>												
<b>Grading And Assessment</b>	<p><b>Faculty members are encouraged to use multiple methods of assessment and to assess student learning frequently.</b> A midterm and final exam are not sufficient measures of student learning.</p> <p>Some examples of assessment methods are:</p> <ul style="list-style-type: none"> <li>• Daily or weekly short quizzes</li> <li>• Unit exams (multiple choice, problems and/or essays – a mix is best) Use of True/False questions are prohibited.</li> <li>• Student presentations, group or individual (a topic from the text, results of research, etc)</li> <li>• Research reports or term papers either group or individual</li> <li>• Class participation (Note: class participation grades cannot be based solely on attendance but must reflect participation in discussion, responses to questions, etc., and should be recorded in the instructor's grade book.)</li> </ul> <table data-bbox="289 1008 1169 1218"> <tr> <td>Examinations</td> <td>10-60%</td> </tr> <tr> <td>Graded homework and in-class assignments</td> <td>10-30%</td> </tr> <tr> <td>Projects and cases</td> <td>10-30%</td> </tr> <tr> <td>Class Participation</td> <td>0-10%</td> </tr> <tr> <td>Comprehensive Final Exam <b>(Required)</b></td> <td>10-20%</td> </tr> <tr> <td>Total</td> <td>100%</td> </tr> </table> <p><b>Competencies:</b></p> <p>In addition to meeting the overall objective cited above, there are additional student competencies that are desirable and should be encouraged throughout the entire educational experience. Some of these are:</p> <ul style="list-style-type: none"> <li>• Oral and written communication skills</li> <li>• Computer Literacy</li> <li>• Interpersonal Skills</li> <li>• Critical Thinking Skills</li> <li>• Problem Solving</li> </ul>	Examinations	10-60%	Graded homework and in-class assignments	10-30%	Projects and cases	10-30%	Class Participation	0-10%	Comprehensive Final Exam <b>(Required)</b>	10-20%	Total	100%
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<b>BCC Attendance Policy:</b>	<p>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.</p>
<b>Attendance Policy in this Course:</b>	<p>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.</p>

<b>Suspension Of Classes</b>	Students should refer to the Bergen Community College website for information about school/class cancellations.		
<b>Student and Faculty Support Services</b>	The Distance Learning Office – for any problems you may have accessing your online courses	RoomC-334	201-612-5581 <a href="mailto:psimms@bergen.edu">psimms@bergen.edu</a>
The Tutoring Center The Writing Center	Room L125 Room L125	201-447-7489 <a href="https://bergen.edu/tutoring/tutoring-center/">https://bergen.edu/tutoring/tutoring-center/</a> 201-447-7908	
The Online Writing Lab	On Line at:	<a href="https://bergen.edu/tutoring/writing-center/">https://bergen.edu/tutoring/writing-center/</a>	
The Office of Specialized Services (for Students with Disabilities)	RoomS-131	201-612-5270 <a href="https://bergen.edu/?s=office+of+special+services">https://bergen.edu/?s=office+of+special+services</a>	
The Sidney Silverman Library – Reference Desk	Room L226	201-447-7436	
<b>Other College, Divisional, and/or Departmental Policy Statements:</b>	<p><b>ADA Statement:</b> Bergen Community College is committed to ensuring the full participation of all students in its programs. If you have a documented disability (or think you may have a disability) and, as a result, need a reasonable accommodation to participate in this class, complete course requirements, or benefit from the College’s programs or services, contact the Office of Special Services (OSS) as soon as possible at 201- 612-5270 or <a href="http://www.bergen.edu/oss">www.bergen.edu/oss</a>. To receive any academic accommodation, you must be appropriately registered with OSS. The OSS works with students confidentially and does not disclose any disability-related information without their permission. The OSS serves as a clearinghouse on disability issues and works in partnership with faculty and all other student service offices.</p> <p><b>Statement of Plagiarism:</b> From BCC’s Student Code of Conduct, pp. 8-9: Plagiarism is a form of academic dishonesty and may be a violation of U.S. Copyright laws. Plagiarism is defined as the act of taking someone else’s words, opinions, or ideas and claiming them as one’s own. Plagiarism includes, but is not limited to the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment of their authorship. It also includes materials prepared by another person or agency engaged in the selling of term papers or other academic materials. examples of plagiarism include instances in which a student: • Knowingly representing the work of others as his/her own; • represents previously completed academic work as current; • Submits a paper or other academic work for credit, which includes, words, ideas, data or creative work of others without acknowledging the source; and/or • uses another author’s exact words without enclosing them in quotation marks and citing them appropriately. Plagiarism is a serious offense and will result in not only failing the paper and possibly the course, but the incident will be reported to the Dean of Student Life and Conduct and the violation put on record.</p>		

**Course  
Outline and  
Calendar:**

**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.

<b>Chapters</b>	<b>Date(s)</b>	<b>Topic</b>
12		Current Liabilities and Contingencies
13		Long-Term Liabilities
14		Stockholders' Equity
		Exam 1; Chapters 12-14
15		Dilutive Securities and Earnings Per Share
16		Investments
17		Revenue Recognition
		Exam 2; Chapters 15-17
18		Accounting for Income Taxes
19		Accounting for Pensions and Post-retirement Benefits
20		Accounting for Leases
		Exam 3; Chapters 18-20
21		Accounting Changes and Error Analysis
22		Statement of Cash Flows (revisited)
23		Full Disclosure in Financial Reporting
		Exam 4; Chapters 21-23
		Comprehensive Final Exam