

SYLLABUS

Code: ACCT204

Title: Intermediate Accounting II

Institute: Business & Social Science

Department: Accounting

Course Description: The student will be able to apply generally accepted accounting principles to the preparation of general purpose financial statements with particular emphasis on non-current assets, non-current liabilities and shareholders' equity. The student will become familiar with the opinions of the Accounting Principles Board of the American Institute of Certified Public Accountants and the statements of the Financial Accounting Standards Board.

Prerequisites: A grade of "C" or higher in ACCT 203

Corequisites: None

Prerequisites or Corequisites:

Credits: 3

Lecture Hours: 3

Lab/Studio Hours: 0

Note: This course is offered in the Spring term in the evening only.

REQUIRED TEXTBOOK/MATERIALS:

Intermediate Accounting, Kieso, Weygandt, Warfield, John Wiley & Sons, thirteenth edition

ADDITIONAL TIME REQUIREMENTS:

Practice problems before testing.

COURSE LEARNING OUTCOMES:

Upon completion of this course, students will be able to:

- prepare the general purpose financial statements for a publicly traded business entity. The financial statements will include the income statement, statement of retained earnings, the balance sheet, the statement of cash flows, and associated notes.

GRADING STANDARD:

The final grade will be comprised of four (4) unit examinations. There is no retesting in this course.

The final grade will be based upon the following scale:

A	90 – 100
A-	87 - 89
B+	84 - 86
B	80 - 83
B-	77 - 79
C+	74 - 76
C	70 - 73
D	65 - 69
F	64 and below

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COURSE CONTENT:

Unit 1

- Chapter 10 Acquisition and Disposition of Property, Plant, and Equipment
- Chapter 11 Depreciation, Impairments, and Depletion
- Chapter 12 Intangible Assets

Unit 2

- Chapter 21 Accounting for Leases
- Chapter 17 Investments

Unit 3

- Chapter 14 Long-Term Liabilities
- Chapter 19 Accounting for Income Taxes

Unit 4

- Chapter 15 Stockholders' Equity
- Chapter 16 Dilutive Securities and Earnings Per Share

DEPARTMENT POLICIES:

Students will take four unit exams at the location and time designated by their instructor. If a student does not take the exam with the instructor, the student must take the exam within one week and before the next class meeting at the location and time determined by the instructor. If the student does not take the exam within the time allowed, the student will receive a ZERO on the exam. The student must have a valid Brookdale ID to take an examination. Homework is assigned weekly and must be completed within 7 days.

Any incidence of cheating will be fully processed in accordance with Brookdale Community College Regulation 6.3000 entitled STUDENT CONDUCT and the Student Conduct Code, Section V, "Academic Integrity Code" as found in the student handbook. Any student found to be utilizing notes, receiving assistance or in any way cheating on an exam will receive a zero grade for that exam or assignment. The student may receive an "F" grade for the course.

Accordingly, programmable calculators and cell phones will not be allowed for use during examinations. The examination will be considered completed should a student leave the classroom or testing center for any reason.

COLLEGE POLICIES:

For information regarding:

- ◆ Brookdale's Academic Integrity Code
- ◆ Student Conduct Code
- ◆ Student Grade Appeal Process

Please refer to the [BCC STUDENT HANDBOOK AND BCC CATALOG](#).

NOTIFICATION FOR STUDENTS WITH DISABILITIES:

Brookdale Community College offers reasonable accommodations and/or services to persons with disabilities. Students with disabilities who wish to self-identify must contact the Disabilities Services Office at 732-224-2730 (voice) or 732-842-4211 (TTY) to provide appropriate documentation of the disability, and request specific accommodations or services. If a student qualifies, reasonable accommodations and/or services, which are appropriate for the college level and are recommended in the documentation, can be approved.

The syllabus is intended to give student guidance in what may be covered during the semester and will be followed as closely as possible. However, the faculty member reserves the right to modify, supplement, and make changes as the need arises.