Course: ACC331 Intermediate Accounting II
Instructor: Konrad E. Gunderson
Office: A309M
Office hours: TBA
Phone: 271-4278
E-mail: gunder@mwsc.edu
Instructor’s web site: http://academic.mwsc.edu/gunder

Course description
The course is a continuation of intermediate financial accounting I with an emphasis on liabilities and stockholder equity. Topics to be covered include:
- Current liabilities and contingencies
- Long-term debt & off balance-sheet financing
- Stockholders equity – contributed capital
- Accounting for investments and hedging activities
- Revenue recognition concepts
- Accounting for defined benefit pension plans
- Statement of cash flows

Daily work, attendance, and exams
A schedule of reading and homework assignments will be supplied. You should read the assigned pages and review the assigned homework before class. Identify exercises that you can readily solve based on the reading, verifying your work using check figures provided. Continue with the more difficult homework problems, jotting down questions that arise. You may find that your questions are answered in the course of class activities; if not, feel free to raise your questions in class. If you are consistently having difficulty solving homework problems, contact the instructor for additional help or advice.

Attendance at all class periods is strongly encouraged. It is recognized that students may occasionally miss class during the semester. If a homework or writing assignment is due on a day you miss, please make every effort to deliver your work to me no later than the end of the day; the instructor reserves the right to refuse work that is late due to forgetfulness or unpreparedness.

Tests must be taken on dates scheduled. In accordance with MWSC guidelines, alternative test times will be provided for students participating in college sponsored sports or music events; when one of these events conflicts with a test it is your responsibility to supply me (in advance of the test) with documents verifying the time and date of the event, and your participation in the event.

Grading
Course grades are assigned based on percentage of total course points earned, with a standard of approximately 90% for an A, 80% for a B, 70% for a C, and 60% for a D. Tentative points available (approximate) are as follows:
- 3 tests during the semester (60-70 points each)
- 1 test during finals week (60-70 points)
- 2 or 3 homework assignments (10 points each)
- 1 or 2 written assignments (20 points each)