

Dominican University  
Accounting 315  
Mr. Pollastrini  
Fine Arts 203  
Spring, 2017  
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### Course Description

Accounting 315 is an extension of the coverage of financial accounting theory and practice begun in Intermediate Accounting I through the topics traditionally covered in Intermediate Theory II.

### Course Objectives

Upon successful completion of this course, students should have:

1. Developed an understanding of generally accepted accounting principles and its conceptual framework and an understanding of the application of the principles and framework to a variety of applications--particularly to stockholders' equity, earnings per share, revenue recognition, investments, and the statement of cash flows.
2. Developed an understanding of other complex financial reporting issues--such as accounting for income taxes, pensions, leases, interim reporting, and segmental reporting.
3. Developed an understanding of the difference between U. S. accounting principles and the international financial reporting standards.

### Text

The required textbook is Intermediate Accounting, 16th ed. by Kieso, Weygandt, and Warfield.

### Homework

Students are expected to do the reading and homework assignments. The homework assignments are listed on the attached syllabus and are available through Canvas. The homework assignments will be collected.

### Grading

The final grade will be determined on the basis of four exams, the homework assignments, and a project. The exams, homework assignments, and project will have the following point values:

Exam 1	100
Exam 2	100
Exam 3	100
Exam 4	150
Homework	100
Project	<u>50</u>
	<u>600</u>

Any exam taken late or homework assignment or project turned in late will be automatically lowered 10 percent. Exam 1 will cover Weeks I through III on the syllabus. Exam 2 will cover Weeks IV through VI on the syllabus. Exam 3 will cover Weeks VII through IX on the syllabus. Exam 4 will cover Weeks X through XIV on the syllabus.

### Meeting Times

Class meets on Mondays, Wednesdays, and Fridays from 10:30 to 11:20.

### Location

Class meets in Lewis .

### Office Hours

I will be available in my office on Mondays, Wednesdays, and Fridays from 11:30 to 12:20 and 2:30 to 3:30 and by appointment.

<u>Week</u>	<u>Topic</u>	<u>Readings</u>	<u>Homework Assignments</u>
I	Stockholders' Equity	Chap. 15, 16 (pp. 882-899), Appendix 15A	
II	Stockholders' Equity (continued)		Prob. 1, 2, 3, 4, 5, 6, 7
III	Earnings Per Share	Chap. 16 (pp. 899-912) Appendix 16B	Prob. 1, 2, 3, 4, 5, 6
IV	Investments	Chap. 17,	
V	Investments (continued)		Prob. 1, 2, 3, 4
VI	Revenue Recognition		Prob. 1, 2, 3, 4
VII	Accounting for Income Taxes	Chap. 19, Appendix 19A	
VIII	Accounting for Income Taxes (continued)		Prob. 1, 2, 3
IX	Pensions	Chap. 20	Prob. 1, 2
X	Leases	Chap. 21, Appendix 21B	
XI	Leases (continued)		Prob. 1, 2, 3, 4
XII	Accounting Changes	Chap. 22	Prob. 1, 2, 3, 4
XIII	Statement of Cash Flows	Chap. 23	Prob. 1
XIV	Segmental Reporting and Interim Reporting	Chap. 24	Prob. 1, 2