AC 202: Intermediate Accounting II

Syllabus
Lecture Hours/Credits: 3/4

Catalog Description
Prerequisites: AC 201
This course covers such topics as investments, bonds and funds, long-term liabilities, paid-in capital, financial statement analysis, and cash-flow reporting.

Textbook and Course Materials
It is the responsibility of the student to confirm with the bookstore and/or their instructor the textbook, handbook, and any other materials required for their specific course and section.
Click here to see current textbook prices at cccnj.bncollege.com.

Evaluation Assessment
Online Proctoring
All courses offered at RCSJ, whether they are web-enhanced, hybrid, or fully online, may include assessments that make use of Online Proctoring. To find out more about Online Proctoring, and to learn about the minimum technical requirements, visit rcsj.edu/elearning/online-proctoring.

Grading Distribution
Grading to be determined by individual instructors.

Individual instructors may include the following assessment(s):

- Projects
- Portfolios
- Exams
- Presentations
- Papers

Grading
The grading scale for each course and section will be determined by the instructor and distributed the first day of class.
Rowan College of South Jersey Core Competencies

(Based on the NJCCC General Education Foundation - August 15, 2007; Revised 2011; Adopted 2014)

This comprehensive list reflects the core competencies that are essential for all RCSJ graduates; however, each program varies regarding competencies required for a specific degree. Critical thinking is embedded in all courses, while teamwork and personal skills are embedded in many courses.

1. **Written and Oral Communication**: Students will communicate effectively in both speech and writing.
2. **Quantitative Knowledge and Skills**: Students will use appropriate mathematical and statistical concepts and operations to interpret data and to solve problems.
3. **Scientific Knowledge and Reasoning**: Students will use the scientific method of inquiry, through the acquisition of scientific knowledge.
4. **Technological Competency**: Students will use computer systems or other appropriate forms of technology to achieve educational and personal goals.
5. **Society and Human Behavior**: Students will use social science theories and concepts to analyze human behavior and social and political institutions and to act as responsible citizens.
6. **Humanistic Perspective**: Students will analyze works in the fields of art, history, music, or theater; literature; philosophy and/or religious studies; and/or will gain competence in the use of a foreign language.
7. **Historical Perspective**: Students will understand historical events and movements in World, Western, non-Western or American societies and assess their subsequent significance.
8. **Global and Cultural Awareness**: Students will understand the importance of a global perspective and culturally diverse peoples.
9. **Ethical Reasoning and Action**: Students will understand ethical issues and situations.
10. **Information Literacy**: Students will address an information need by locating, evaluating, and effectively using information.

**AC 202 Core Competencies**

This course focuses on **three** of RCSJ’s Core Competencies:

- Please add core competencies
## Student Learning Outcomes: Intermediate Accounting II

<table>
<thead>
<tr>
<th>Successful completion of AC 202 will help students:</th>
<th>RCSJ Core Competencies</th>
<th>Evaluation / Assessment (Additional means of evaluation may be included by individual instructors)</th>
</tr>
</thead>
</table>
| Apply the GAAP accounting for equities, revenue, investments, accounting changes, and statement of cash flows |                        | • Projects  
• Portfolios  
• Exams  
• Presentations  
• Papers |
| Identify accounting alternatives within GAAP and accounting alternatives to GAAP for the topics covered |                        | • Projects  
• Portfolios  
• Exams  
• Presentations  
• Papers |
| Describe and use future changes in GAAP                                      |                        | • Projects  
• Portfolios  
• Exams  
• Presentations  
• Papers |
Topical Outline

- Investments
- Revenue Recognition
- Accounting for Income Taxes
- Accounting for Pensions and Postretirement Benefits
- Accounting for Leases
- Accounting Changes and Error Analysis
- Statement of Cash Flows
- Full disclosure in Financial Reporting

Affirmative Action Statement
The Board of Trustees is committed to providing a work and academic environment that
maintains and promotes affirmative action and equal opportunity for all employees and students
without discrimination on the basis of certain enumerated and protected categories. These
categories are race, creed (religion), color, national origin, nationality, ancestry, age, sex
(including pregnancy and sexual harassment), marital status, domestic partnership or civil union
status, affectional or sexual orientation, gender identity or expression, atypical hereditary
cellular or blood trait, genetic information, liability for military service, or mental or physical
disability, including AIDS and HIV related illnesses.

For questions concerning discrimination, contact Almarie J. Jones, Special Assistant to the
President, Diversity and Equity/Title IX and Compliance, 856-415-2154 or aijones@rcsj.edu or
(Cumberland) Nathaniel Alridge, Jr., JD, Director, Diversity and Equity/Title IX and Judicial
Affairs, 856-691-8600, ext. 1414 or nalridge@rcsj.edu. For disability issues or any barriers in the
learning or physical environment related to a document condition/disability please
contact: Gloucester campus – Dennis M. Cook, Director, Department of Special Services,
ADAAA/504 Officer at 856-415-2265 or dcook@rcsj.edu; or Cumberland Campus – Meredith
Vicente, Senior Director, Physical & Learning Disabilities, Center for Academic & Student
Success (CASS) at 856-691-6900 ext. 1282 or mvicent1@rcsj.edu

Department of Special Services
The Department of Special Services, located in the Enrollment and Student Services building,
within the Testing Center, welcomes students of all abilities. The staff members in Special
Services are committed to providing support services and ensuring equal access to eligible
students with documented conditions/disabilities as outlined by the Americans with Disabilities
Act (ADA) and the Americans with Disabilities Act with Amendments Act (ADAAA). For more
information, please visit our website-Department of Special Services or call 856-691-8600
x1445 or x1487.
There are multiple safe places for students to report allegations of sexual assault, both on and off campus. Reports of sexual assault can be made to any of the following offices listed in the chart below.

All students are encouraged to report alleged crimes on campus. Employees must report crimes that pose an immediate threat to the campus to the Security Office, the local Police Department or the Sheriff’s Office.

<table>
<thead>
<tr>
<th>Service</th>
<th>Resource</th>
<th>Phone Number/Location/Website</th>
</tr>
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<tbody>
<tr>
<td>Non-Confidential Reporting</td>
<td>Vineland Police Dept.</td>
<td>856-691-4111</td>
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<tr>
<td>Law Enforcement</td>
<td>Millville Police Department</td>
<td>856-825-7010</td>
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<tr>
<td></td>
<td>Cumberland Co. Sheriff’s Office</td>
<td>856-451-4449</td>
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<tr>
<td></td>
<td>Cumberland County Emergency Services</td>
<td>9-1-1</td>
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<tr>
<td></td>
<td>Cumberland Campus Security</td>
<td>Andres Lopez, Director</td>
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<td></td>
<td></td>
<td>Safety and Security</td>
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<tr>
<td></td>
<td></td>
<td>856-691-8600, ext. 1777</td>
</tr>
<tr>
<td></td>
<td>Almarie J. Jones</td>
<td>856-415-2154</td>
</tr>
<tr>
<td></td>
<td>Special Assistant to the President</td>
<td>College Center, room 116</td>
</tr>
<tr>
<td></td>
<td>Diversity and Equity, Title IX and Compliance</td>
<td><a href="mailto:ajones@rcsj.edu">ajones@rcsj.edu</a></td>
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<tr>
<td></td>
<td>Nathaniel Alridge, Jr., JD, Director</td>
<td>856-200-4712</td>
</tr>
<tr>
<td></td>
<td>Diversity and Equity, Title IX and Judicial</td>
<td><a href="mailto:nalridge@rcsj.edu">nalridge@rcsj.edu</a></td>
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<tr>
<td></td>
<td>Affairs</td>
<td>Academic Building, 2nd floor</td>
</tr>
<tr>
<td></td>
<td>Kellie W. Slade</td>
<td>856-200-4615</td>
</tr>
<tr>
<td></td>
<td>Executive Director</td>
<td><a href="mailto:kslade@rcsj.edu">kslade@rcsj.edu</a></td>
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<td></td>
<td>Student Services, Student Life</td>
<td>Student Life Building (near gym)</td>
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<tr>
<td>Confidential</td>
<td>Heather Bense, LCSW, ACS Director</td>
<td>856-200-4759</td>
</tr>
<tr>
<td>On-Campus Counseling and</td>
<td></td>
<td><a href="mailto:hbense@rcsj.edu">hbense@rcsj.edu</a></td>
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<tr>
<td>Support Services</td>
<td>John Wojtowicz, LSW, VACW</td>
<td>Academic Building downstairs</td>
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<tr>
<td></td>
<td>Mental Health Counselor</td>
<td>856-200-4760</td>
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<tr>
<td></td>
<td>Student Counseling and Wellness Center</td>
<td><a href="mailto:jwojtowicz@rcsj.edu">jwojtowicz@rcsj.edu</a></td>
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<tr>
<td></td>
<td></td>
<td>Academic Building – 1st floor</td>
</tr>
<tr>
<td>Confidential</td>
<td>Center for Family Services – Services</td>
<td>24/7 Hotlines</td>
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<tr>
<td>Off-Campus Full-Service</td>
<td>Empowering Rights of Victims (SERV)</td>
<td>Cumberland Co. – 1-800-225-0196</td>
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<tr>
<td>Support</td>
<td></td>
<td>Camden &amp; Glo. Co. 1-866-295-7378</td>
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<td>centerffs.org/serv</td>
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<tr>
<td>Sexual Assault Nurse</td>
<td>Inspira Medical Center</td>
<td>1505 W. Sherman Ave., Vineland, NJ</td>
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<tr>
<td>Examiner on Site</td>
<td>Vineland</td>
<td>856-641-8000</td>
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