

ACC302 Intermediate Accounting II

(3 credit hours)

Course Syllabus

Course Description

Intermediate Accounting is a study of financial accounting theory in relation to reporting practices. Emphasis is on generally accepted accounting principles as promulgated by official accounting boards (i.e. FASB). Intermediate Accounting II includes financial instruments and additional topics.

Course Learning Outcomes

By the end of this course, you will be able to:

1. Define general accepted accounting principles.
2. Apply general accepted accounting principles to investments, long- term liabilities and stockholder's equity.
3. Analyze financial transactions involving investments, long- term liabilities and stockholder's equity.
4. Prepare journal entries for investments, long- term liabilities and stockholder's equity

Required Textbook(s) and Resources

Spiceland, D., Nelson, M., Thomas, W., & Winchel, J. *Intermediate Accounting*. (11th ed.). McGraw-Hill.

Be sure to also review the weekly **Explore** sections for additional library or web resources. For access to databases, research help, and writing tips, visit the [Tiffin University Library](#).

Time Commitment

Effective time management is possibly the single most critical element to your academic success. To do well in this class you should plan your time wisely. With our accelerated, seven-week term, you should reserve roughly **twenty (20) hours per week** to complete readings and assignments. To help plan your time and keep on track toward successful course completion, note the distinctive rhythm of assignment due dates:

1. All times assume Eastern Time (GMT-4).

2. Weeks begin at 12:00 a.m. ET on Monday and end at 11:55 p.m. ET on Sunday.
3. Unless otherwise noted, initial forum discussion posts are due by **11:55 p.m. ET** on **Wednesdays** and response posts are due by **11:55 p.m. ET** on **Saturdays**.
4. Major assignments and reflections are due by **11:55 p.m. ET** on **Sundays**.

Grading

The chart below identifies the individual contributions from each type of activity, per week.

Activity	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Total
Discussion	15	15	15	15	15	15	15 15	120
Assignments (McGraw-Hill Connect)	10 10 40 40	20 80	20 80	10 10 40 40	10 10 40 40	10 10 40 40	-	600
Quiz	25	25	25	25	25	25	-	150
Final Exam	-	-	-	-	-	-	130	130
Total	140	140	140	140	140	140	160	1000

Grading Scale

A: 90-100% | B: 80-89% | C: 70-79% | D: 60-69% | F: <60%

Course Schedule and Weekly Checklist

Week 1 - Investments, Current Liabilities and Contingencies

- Forum (Due Monday): Activity 1.1: Meet Your Peers - Initial Post
- Forum (Due Wednesday): Activity 1.2: Contingence Liability, U.S. GAAP and IFRS - Initial Post
- Assignment (Due Wednesday): Activity 1.3: Assignment: 1
- Assignment (Due Wednesday): Activity 1.4: Assignment: 2
- Forum (Due Saturday): Activity 1.1: Meet Your Peers - Secondary Responses

- Forum (Due Saturday): Activity 1.2: Contingence Liability, U.S. GAAP and IFRS - Secondary Responses
- Assignment (Due Saturday): Activity 1.5: Assignment: 3
- Assignment (Due Saturday): Activity 1.6: Assignment: 4
- Quiz (Due Sunday): Activity 1.7: Quiz

Week 2 - Bonds and Long-Term Notes

- Forum (Due Wednesday): Activity 2.1: Bonds - Initial Post
- Assignment (Due Wednesday): Activity 2.2: Assignment: 1
- Forum (Due Saturday): Activity 2.1: Bonds - Secondary Responses
- Assignment (Due Saturday): Activity 2.3: Assignment: 2
- Quiz (Due Sunday): Activity 2.4: Quiz

Week 3 - Leases

- Forum (Due Wednesday): Activity 3.1: Leases - Initial Post
- Assignment (Due Wednesday): Activity 3.2: Assignment: 1
- Forum (Due Saturday): Activity 3.1: Leases - Secondary Responses
- Assignment (Due Saturday): Activity 3.3: Assignment: 2
- Quiz (Due Sunday): Activity 3.4: Quiz

Week 4 - Income Tax and Pensions

- Forum (Due Wednesday): Activity 4.1: Pension - Initial Post
- Assignment (Due Wednesday): Activity 4.2: Assignment: 1
- Assignment (Due Wednesday): Activity 4.3: Assignment: 2
- Forum (Due Saturday): Activity 4.1: Pension - Secondary Responses
- Assignment (Due Saturday): Activity 4.4: Assignment: 3
- Assignment (Due Saturday): Activity 4.5: Assignment: 4

- Quiz (Due Sunday): Activity 4.6: Quiz

Week 5 - Shares and Shareholders

- Forum (Due Wednesday): Activity 5.1: Shareholders' Equity - Initial Post
- Assignment (Due Wednesday): Activity 5.2: Assignment: 1
- Assignment (Due Wednesday): Activity 5.3: Assignment: 2
- Forum (Due Saturday): Activity 5.1: Shareholders' Equity - Secondary Responses
- Assignment (Due Saturday): Activity 5.4: Assignment: 3
- Assignment (Due Saturday): Activity 5.5: Assignment: 4
- Quiz (Due Sunday): Activity 5.6: Quiz

Week 6 - Accounting changes and error correction

- Forum (Due Wednesday): Activity 6.1: Financial Report - Initial Post
- Assignment (Due Wednesday): Activity 6.2: Assignment: 1
- Assignment (Due Wednesday): Activity 6.3: Assignment: 2
- Forum (Due Saturday): Activity 6.1: Financial Report - Secondary Responses
- Assignment (Due Saturday): Activity 6.4: Assignment: 3
- Assignment (Due Saturday): Activity 6.5: Assignment: 4
- Quiz (Due Sunday): Activity 6.6: Quiz

Week 7 - Final Week

- Forum (Due Wednesday): Activity 7.1: Final Exam Preparation - Initial Post
- Forum (Due Wednesday): Activity 7.2: Reflection - Initial Post
- Forum (Due Saturday): Activity 7.1: Final Exam Preparation - Secondary Responses
- Forum (Due Saturday): Activity 7.2: Reflection - Secondary Responses
- Final Exam (Due Saturday): Activity 7.3: Final Exam

Tips for Success

Online learning requires self-discipline and self-direction. As seekers of the truth, we should be willing to challenge one another's academic work in a spirit of respectful comradery. Your course is a place for you to grow as you benefit from the expertise, experience, and diverse perspectives of your instructor and peers. Constructive feedback will challenge you to stretch your own thinking, thereby expanding your knowledge and understanding.

To get the most out of your learning experience, you should actively engage (participate) in **ALL** course activities. Course elements are arranged chronologically. To complete a week, simply work your way "down the page" through all of the course materials and activities.

For More Information:

Be sure to review the [Support, Policies, and Procedures](#) addendum.