



Albertus Magnus College

Course Syllabus

Course Code and Title: BE 262: Intermediate Accounting II

Course Description: An intensive study of accounting theory as it relates to the measurement of assets, liabilities, and capital structure. Preparation and analysis of detailed financial statements.

Course Rationale: This course is required for all accounting majors and is a continuation of BE 261: Intermediate Accounting I. Students must complete the introductory courses, Financial Accounting and Managerial Accounting, before taking this class. This is an advanced course that provides in-depth coverage of financial accounting topics, which is essential for all accounting professionals. Topics covered in this class are included on the CPA examination.

PROGRAM AND COURSE OFFERING INFORMATION

Program: ADP– B.S. Program in Accounting

Session (Mod or Semester): Mod

Class Meetings (Days of Week & Times):

Blended Option: Remote Synchronous Sessions on Wednesdays 5:30 to 7:50 p.m, (Via BlueJeans)
Asynchronous Online Assignments due on Sundays by 11:59 p.m.

*****NOTE: THROUGHOUT MOD 2, THE BLENDED SECTION WILL MEET SYNCHRONOUSLY, VIA BLUEJEANS, EVERY WEDNESDAY EVENING FROM 5:30- 7:50 P.M. THE BLENDED SECTION WILL NOT BE MEETING ON CAMPUS.**

Asynchronous Online Option: Asynchronous Online Assignments due on Wednesdays and Sundays by 11:59 p.m.

Number of Credits: 3 credits

Course Materials:

Textbook Information:

You must access CengageNow through the link in eLearning. Do not go to the Cengage website directly.

Students can purchase a code to access Cengage Unlimited directly through the link in eLearning. If you purchase the code through the Albertus Bookstore, please do not follow the directions to go to the Cengage Website. You must access your subscription through eLearning. By purchasing Cengage

Unlimited, you will have access to all CengageNow textbooks that are provided by Cengage Publishers for one price. You should check the books you need for other courses to see if the instructor is using CengageNow materials. this information.

Students get a discounted print rental with your subscription—simply pay \$7.99 (shipping is free!). This is highly recommended for success in this course.

Your choices for purchasing Cengage Unlimited:

\$119.99/Semester

\$179.99/ One Year

\$239.99/Two-Year

Whalen, J.M., Jones, J.P, & Pagach, D.P. (2019). *Intermediate Accounting: Reporting and Analysis, 3rd ed*, Boston, MA: Cengage Learning.

INSTRUCTOR INFORMATION

Name: Dr. Alan DelFavero, DBA

College email: aldelfavero@albertus.edu

Contact (phone): 203-773-8565

Office Hours: Tuesdays 1:00-4:00PM (virtual only)

Thursdays 11:00AM-12:00PM (virtual only) & By Appointment

Instructor Biography: Dr. Alan DelFavero is an Assistant Professor of Accounting and Finance, as well as the Director of the Undergraduate Accounting and Finance programs at Albertus Magnus College. He began teaching at Albertus in the fall of 2018, but he brings over twelve years of college-level accounting teaching experience to the classroom. He earned his Bachelor's and MBA Degrees at Sacred Heart University, and recently completed his DBA degree, in Finance, from Sacred Heart University, as well. His teaching interests include financial accounting, cost accounting, taxation, auditing, international accounting issues, corporate finance, and the stock market.

COURSE POLICIES

Tradition of Honor: As a member of the Albertus Magnus College Community, each student taking this course agrees to uphold the principles of honor set forth by this community, to defend these principles against abuse or misuse, and to abide by the regulations of the College. To this end, every student must write and sign the following statement at the end of each examination: ***"I declare the Honor Pledge."***

Intellectual Honesty: Plagiarism is a serious offense against academic integrity and intellectual honesty. In completing written assignments, the student must work independently unless the class instructor indicates otherwise. It is important for students to understand that they must reference the sources for all direct quotes, for the rephrasing of information from an outside source, and for ideas borrowed from readings. Students will be required to use APA format when referencing sources. Failure to cite appropriate references in any of these instances results in an act of plagiarism, intentional or unintentional. If it has been determined that a student plagiarized a written assignment, the student may be dismissed from the program. The instructor will report instances of plagiarism to the college administration.

Writing Guidelines: The writing guidelines for this course will follow the American Psychological Association's (APA) style format standards. Referenced pages must be correctly formatted and alphabetized; sources must be appropriate to the assignment, correctly cited, and traceable; and the number of citations and sources must be adequate for each paper. Citing your sources properly requires following the APA style format rules. Please use the documentation guidelines found in your citation manual or through the online Purdue Online Writing Lab (OWL).

Appropriate Classroom Conduct: Students are expected to show a respect for order, the rights of others, and to exemplify a sense of honor and integrity in the classroom. Student conduct is considered an integral part of the educational process. Therefore, no student should be denied the right to learn as a direct result of disruptions in the classroom. Active learning, open inquiry, and the free expression of informed opinion are the foundations of a liberal education at Albertus Magnus College. However, student behavior that interferes with an instructor's ability to conduct the class is prohibited. Students are expected to be considerate and respectful of the rights, views, and interests of other students and faculty. The faculty member will take appropriate action if students do not abide by these rules.

Accommodations for Special Needs:

Please advise the instructor of any special problems or needs at the beginning of the semester. Those students seeking reasonable accommodations based on disabilities should contact the Director of Academic and Student Disability Services, Aquinas Hall, Room 114 at (203)672-1050, email: asejdic@albertus.edu, to obtain a Faculty Accommodation Letter. Albertus Magnus College complies with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act.

In order to respect the independence, rights and dignity of students with disabilities, the College initiates services only after a student makes a voluntary disclosure of a disability to the Office of Academic and Student Disability Services. Students who are approved for accommodations are responsible for approaching instructors in a timely manner to provide faculty accommodation letters and to arrange how accommodations will be implemented. Accommodations cannot be retroactive, so we strongly advise students to make accommodation appointments as soon as possible.

In providing reasonable accommodations, the College shall not fundamentally alter the nature of programs, services, or activities; require waiver of essential academic standards or violate accreditation requirements.

Library and Information Services Component: The ability to search for scholarly and timely information through the Albertus Library and Internet is an integral component of this course.

Blended and Online Course Etiquette: This course involves use of the Albertus eLearning system online. It is important to maintain appropriate professional interactions with your classmates and Instructor in the online environment. Please click the following link to review the Albertus policies regarding proper etiquette for interaction in all blended and online course work: [Link to Albertus' Netiquette Guide](#)

Withdrawing from a Course: It is the responsibility of the student to officially drop or withdraw from a course. However, failure to attend a course for 14 calendar days may result in an administrative withdrawal from the course. The policies on course withdrawals and administrative withdrawals may be found online at <http://www.albertus.edu/policy-reports/academic-policies-regulations-eug#apgr>

Albertus Magnus College Definition of a Credit Hour: Albertus Magnus College adheres to the definition of a credit hour as defined by Federal Regulation 34CFR600.2 as passed by the U.S. Department of Education, Office of Postsecondary Education. The College's definition of a credit hour is as follows:

- A credit hour is an amount of work represented in intended learning outcomes and verified by evidence of student achievement that reasonably approximates not less than –
 - (1) One hour of classroom or direct faculty instruction and a minimum of two hours of out of class student work each week for approximately fifteen weeks for one semester or the equivalent amount of work over a different amount of time; or
 - (2) At least an equivalent amount of work as required in paragraph (1) of this definition for other academic activities as established by the College including laboratory work, internships, practica, studio work, and other academic work leading to the award of credit hours. *[from: eLearning site, "Faculty Resources."]*

COURSE GRADING AND ATTENDANCE POLICIES

Attendance Policy: Students are expected to attend all class sessions and must complete all course requirements as assigned. All courses are treated as having two sessions per week and attendance will be taken for all "sessions". There are strict penalties for missing either an on-ground class or the blended portion of the class. These penalties are "no fault" penalties. In other words, it doesn't matter why you missed the class; the penalties apply no matter how legitimate or frivolous the reasons for your absence. If you do not post your online "main assignment" by the assigned date and time, you will be marked as "Absent" from that "class." That absence is equivalent to an absence from an on-ground class.

You may miss one class session without penalty to your attendance. If you miss two classes, whether online or on-ground, your course grade will automatically be penalized ½ a course grade. If you miss three classes, your course grade will automatically be penalized one full grade. If you miss four classes, your course grade will be penalized two full grades. If you miss five or more classes, you will not be able to pass the course.

Class Cancellations: When classes are cancelled due to inclement weather or another emergency, the instructor will make arrangements to cover the material missed during this class session. This may be done through email or an assignment submitted through eLearning, it will be up to the instructor's discretion to determine how this will be handled.

Instructor Expectations Regarding Assignment Due Dates: In addition to the attendance policies above, there will be late penalties for any assignments that are not submitted by the assigned date and time. Assignments not posted by the designated time will be reduced one letter grade if they are completed within one week. If the assignment is submitted more than one week late, it will no longer be accepted, and you will receive a Zero for that assignment. **There will be no late assignments accepted in Week 8. All class work must be submitted by the end of the mod and grades must be submitted.**

Instructor Feedback: The instructor typically responds to all emails and voicemails within 48 hours. Feedback on all assignments will be provided on a timely basis. Assignments will generally be graded within one week of the due date. The online grade book in eLearning will be used so that students can access their up-to-date grade at any point in the course by viewing the Course Total. (Grades in CengageNow are only part of your grade so you must access the grade book in eLearning to see your progress in the course).

Use of Blended (Synchronous)/Asynchronous Online Format: This course is being offered in a blended or optional asynchronous online format. The blended format meets twice weekly, once in a synchronous, remote format and once in an online asynchronous format. The online format has both meetings asynchronously online. In either format, students will have similar assignments. The blended (remote synchronous) format enables you to be a part of classroom and "face-to-face" via BlueJeans meetings with peers and the instructor. Dialogue is

enhanced over the online delivery model. However, the online mode allows for greater student flexibility, as it is an asynchronous delivery format. Students will have additional assignments in the online mode to make up for the missed classroom time. Both modes allow one to reflect carefully on the readings and questions posed in the virtual discussion room, and to write reasoned responses to questions and comments of other learners. In this way, the technology enables you to expand your skills at writing, at critical analysis and reflective response, and also provides the convenience of allowing class members to “meet” where and whenever they can gain access to the Internet.

Grading Policy and Methods of Assessment:

Blended Students:

Synchronous Virtual Class Elements:	Score or Percentage of Grade
In-Class (Synchronous) Assignments (Wednesdays)	30%

Online Elements:	Score or Percentage of Grade
Weekly Online Homework Assignments (Sundays)	30%
Online Quizzes (3)	40%

Online Students:

Online Elements:	Score or Percentage of Grade
“In Class” Online Assignments (Wednesdays)	30%
Weekly Online Homework Assignments (Sundays)	30%
Online Quizzes (3)	40%

Grading Distribution:

94.00-100.00	A	74.00-76.99	C
90.00-93.99	A-	70.00-73.99	C-
87.00-89.99	B+	67.00-69.99	D+
84.00-86.99	B	60.00-66.99	D
80.00-83.99	B-	Below 60	F
77.00-79.99	C+		

Blended Students:

Weekly In-Class Assignments (Wednesdays) 30%

Students will complete individual assignments in CengageNow. These assignments are due on Wednesday evenings by 11:59 p.m. Blended students will work on these assignments in the synchronous class.

Online Students:

Weekly “In Class” Online Assignments (Wednesdays) 30%

Students will complete individual assignments in CengageNow. These assignments are due on Wednesday evenings by 11:59 p.m. Online students will work on these problems asynchronously.

All Students:

Weekly Online Homework Assignments (Sundays) 30%

Students will complete individual assignments in CengageNow. These assignments are due on Sunday evenings by 11:59 p.m.

Online Quizzes (3)**40%**

Three online quizzes will be completed during the mod. The quizzes will be completed in CengageNow and must be completed by the date listed on the syllabus by 11:59 p.m. See late policy for assignments above.

COURSE OBJECTIVES AND LEARNING OUTCOMES**Course Objectives:**

By the completion of this course, each student will be able to:

- *Identify the basic assumptions and principles that guide accounting practice.*
- *Describe the accounting procedures for inventory.*
- *Explain the various intangible assets and accounting for intangible asset impairments*
- *Demonstrate the accounting procedures for the acquisition, disposition, and utilization of property, plant, and equipment.*
- *Explain the various methods of recording investments.*
- *Define liabilities and distinguish bonds and long-term notes payable*
- *Describe the components of shareholders' equity and the associated accounting procedures.*
- *Describe the differences between basic and diluted EPS*
- *Describe the differences between defined benefit and defined contribution plans*

Learning Outcomes:

By completion of this course, each student should demonstrate:

1. Knowledge of career opportunities in the accounting profession.
2. Comprehension of financial accounting procedures by successfully completing textbook problems.
3. An understanding of financial accounting concepts and principles through successfully completing three quizzes.

CLASS SCHEDULE AND ASSIGNMENTS**Week One:**

Topic: Special Topics in Inventory & Short-Term Notes

Payable Learning Objective(s):

- Understand and apply the lower of cost or market rule used to value inventories.
- Estimate ending inventory using the gross profit method.
- Examine inventory errors and analyzing those errors in their application to the financial statements.
- Categorize short-term notes payable
- Evaluate the difference between short-term notes and long-term notes

Reading & Viewing Assignment(s):

- Read the course syllabus and review eLearning course. Post any questions or concerns you have in the “Ask Course Questions Here” Forum in the introductory section of the course.
- Create your CengageNow account through the link in eLearning course. Order your print copy for \$7.99.
- Read Chapters 8 & 9
- **Read the Week 1 Learning Packet**
- Watch videos on:

Inventory Write Down:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_lower_of_cost_or_market_v1_e8-3

Inventory Errors:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_errors_e8-16

Non-Interest-Bearing Notes:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_non-interest-bearing_notes_payable_e9-3

Session One:**Week One In-Class Synchronous Activities (Blended Students Only) on Wednesday**

1. Review Special Inventory Issues- Inventory Write-Downs and Inventory Errors
2. Review Short-Term Notes Payable
3. Complete Exercises E8-1, E8-17, E9-2 and E9-3 in CengageNow

Week One “In-Class” Online Activities (Online Students Only) due Wednesday by 11:59 p.m.

1. Complete Exercises E8-1, E8-17, E9-2 and E9-3 in CengageNow

Session Two:**Week One Online Homework Assignments (All Students) due Sunday at 11:59 p.m.**

1. Complete Chapter 8 Multiple Choice Questions M8-2, M8-3, M8-10 in CengageNow
2. Complete Chapter 9 Multiple Choice Questions M9-2 in CengageNow
3. Complete Problems P8-13 & P9-3 in CengageNow.

Week Two:

Topic: Current Liabilities and Contingencies

Learning Objective(s):

1. Classify various current liabilities
2. Distinguish between long-term and short-term liabilities
3. Understand how to account for short-term loans expected to be financed.
4. Understand various types of gain and loss contingencies
5. Apply gain and loss contingency accounting to various situations

Reading & Viewing Assignment(s):

1. Read Chapter 9 of the textbook.
2. Read Week 2 Learning Packet

Session One:

Week Two In-Class Synchronous Activities (Blended Students Only) on Wednesday:

1. Review Refinancing Short-Term Debts
2. Discuss Short-Term Liabilities
3. Overview Contingent Liabilities
4. Complete Exercises E9-6, E9-9, E9-10, E9-14, E9-16 in CengageNow

Week Two In-Class Online Assignment (Online Students Only) due on Wednesday by 11:59 p.m.:

1. Complete Exercises E9-6, E9-9, E9-10, E9-14, E9-16 in CengageNow

Session Two:

Week Two Online Homework Assignment (All Students) due on Sunday by 11:59 p.m.

1. Complete Chapter 9 Multiple Choice Questions M9-7, M9-8, & M9-9 in CengageNow
2. Complete Exercise E9-19 and Problem P9-12 using CengageNow.

Week Three:

Topic: Property, Plant, and Equipment

Learning Objective(s):

1. Examine items that are capitalized into Property, Plant & Equipment on the classified balance sheet
2. Classify between costs that can be capitalized vs. expensed
3. Prepare journal entries for capitalization of costs for PP&E
4. Comprehend the various interest capitalization rules for PP&E
5. Evaluate asset exchanges

Reading & Viewing Assignment(s):

1. Read Chapter 10 in the textbook.
2. Watch videos on:
Recording the Acquisition of Equipment:
https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_acquisition_costs_e10-3

Recording Cost of Land and Building

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_acquisition_of_land_and_building_e10-6

Exchange of Assets

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_exchange_of_assets_v1_e10-9

3. Read Week 3 Learning Packet

Session One:**Week Three In-Class Synchronous Activities (Blended Students Only) on Wednesday:**

1. Demonstrate the journal entries required for property, plant and equipment transactions.
2. Complete Exercises E10-1, E10-2, E10-3, E10-4, & E10-6 in CengageNow

Week Three "In-Class" Online Activities (Online Students Only) due on Wednesday by 11:59 p.m.:

1. Complete Exercises E10-1, E10-2, E10-3, E10-4, & E10-6 in CengageNow

Session Two:**Week Three Online Homework Assignment (All Students) due on Sunday by 11:59 p.m.**

1. Complete Quiz #1 Chapters 8, 9, & 10 in CengageNow.

Week Four:

Topic: Depreciation, Depletion, and Impairment

Learning Objective(s):

1. Evaluate the concept of cost allocation as it pertains to property, plant & equipment.
2. Calculate depreciation using all methods
3. Compute revisions to depreciation rates
4. Understand and apply impairment

Reading & Viewing Assignment(s):

1. Read Chapter 11 of the textbook.
2. Watch videos on:

Calculating Depreciation

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_depreciation_methods_v1_e11-1

Calculating Depletion

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_depletion_e11-18

3. Read Week 4 Learning Packet**Session One:****Week Four In-Class Synchronous Activities (Blended Students Only) on Wednesday:**

1. Discuss the various methods of depreciation and depletion.
2. Discuss and demonstrate the concept of impairment.
3. Compute revisions to depreciation rates
4. Complete Exercises E11-1, E11-4, E11-10, & E11-18 using CengageNow.

Week Four "In-Class" Online Activities (Online Students Only) due on Wednesday by 11:59 p.m.:

1. Complete Exercises E11-1, E11-4, E11-10, & E11-18 using CengageNow.

Session Two:

Week Four Online Homework Assignment (All Students) due on Sunday by 11:59 p.m.

1. Complete Chapter 11 Multiple Choice Questions M11-1 through M11-4 in CengageNow.
2. Complete Problems P11-9 and P11-11 using CengageNow.

Week Five:

Topic: Intangible Assets

Learning Objectives:

1. Determine the costs included in the acquisition of intangible assets.
2. Evaluate impairment of Intangible Assets
3. Assess the classification of research and development costs.

Reading and Viewing Assignments:

1. Read Chapter 12 of the textbook.
2. Watch videos on:
Recording Intangible Assets:
https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_cost_of_intangibles_e12-12
3. **Read Week 5 Learning Packet**

Session One:

Week Five In-Class ASYNCHRONOUS Activities (Blended Students Only) due on FRIDAY by 11:59 p.m.:

1. Discuss the classifications of intangible assets (limited life and indefinite life)
2. Discuss approaches to impairment testing
3. Compute amortization of limited life intangible assets
4. Complete Review Exercises RE12-10

****No Synchronous class due to Thanksgiving. Read the Week 5 Learning Packet and submit assignments via CengageNow.**

Week Five "In-Class" Online Activities (Online Students Only) due on FRIDAY by 11:59 p.m.:

1. Complete Review Exercises RE12-10

Session Two:

Week Five Online Homework Assignment (All Students) due on Sunday by 11:59 p.m.

1. Complete Exercises E12-2, E12-4, E12-6, E12-12, E12-18

Week Six:

Topic: Bonds Payable

Learning Objective(s):

1. Identify the underlying characteristics of debt instruments and describe the basic approach to accounting for debt.
2. Determine the price of bonds and prepare journal entries to record bond transactions.
3. Explain and prepare a bond amortization schedule under the effective interest method of amortization.
4. Characterize the accounting treatment of notes, including installment notes, issued for cash or for noncash consideration.
5. Journalize bond transactions
6. Journalize notes transactions

Reading and Viewing Assignment:

1. Watch Videos on:

Pricing Bonds:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_determining_the_proceeds_from_bond_issues_e14-1

Bond Interest Payments:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_recording_bond_issue_and_interest_payments_v1_e14-2

Effective Interest Method of Amortization:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_effective_interest_discount_amortization_e14-7

2. Read Chapter 14
3. **Read Week 6 Learning Packet**

Session One

Week Six In-Class Synchronous Activities (Blended Students Only) due on Wednesday.:

1. Discuss the various categories of bonds
2. Discuss the effective interest method of amortization for bonds
3. Complete Exercises E14-1, 14-2, E14-7, E14-8 & E14-10 in CengageNow.

Week Six "In-Class" Online Activities (Online Students Only) due on Wednesday by 11:59 p.m.:

1. Complete Exercises E14-1, 14-2, E14-7, E14-8 & E14-10 in CengageNow.

Session Two

Week Six Online Assignment (All Students) due on Sunday by 11:59 p.m.

1. Complete Quiz #2 on Chapters 11, 12, & 14 in CengageNow.

Week Seven:

Topic: Contributed Capital and Dividends

Learning Objective(s):

1. Describe the components of shareholders' equity and prepare journal entries for various shareholders' equity transactions.
2. Discuss sources of equity
3. Explain the purpose of stock buybacks
4. Prepare journal entries to record the purchase and sale of treasury stock.
5. Analyze various types of dividends
6. Calculate dividend payouts

Reading & Viewing Assignment(s):

1. Read Chapters 15 and 16 in the textbook.
2. Watch videos on:

Recording Issuance of Shares:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_par_value_and_no-par_stock_issuance_e15-1

Treasury Stock, Cost Method:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_par_value_and_no-par_stock_issuance_e15-1

Contributed Capital Section of Balance Sheet:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_contributed_capital_e15-16

Computing Weighted Average Shares (WASO):

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_contributed_capital_e15-16

Recording Dividends:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_various_dividends_e16-1

Calculating Dividends:

https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_various_dividends_e16-1

3. Read Week 7 Learning Packet

Session One:

Week Seven In-Class Synchronous Activities (Blended Students Only) on Wednesday:

1. Discuss the journal entries utilized for various stock transactions.
2. Complete Exercises E15-1, E15-4, E15-15, E15-16 in CengageNow
3. Discuss Weighted Average Shares
4. Discuss the types of dividends that are paid.

5. Complete Exercises E16-2 & E16-4 in CengageNow

Week Seven "In-Class" Online Activities (Online Students Only) due on Wednesday by 11:59 p.m.:

1. Complete Exercises E15-1, E15-4, E15-15, E15-16 in CengageNow
2. Complete Exercises E16-2 & E16-4 in CengageNow

Session Two:

Week Seven Online Homework Assignment (All Students) due on Sunday by 11:59 p.m.

1. Complete Problem 15-9 using CengageNow.
2. Complete Chapter 16 Review Exercise RE16-1, RE16-3, & RE16-7 in CengageNow.
3. Complete Exercises E16-12 in CengageNow

Week Eight:

Topic: Retained Earnings and Earnings per Share

Learning Objective(s):

1. Describe the composition of retained earnings
2. Present other elements of stockholders' equity
3. Calculate Weighted Average Shares Outstanding
4. Examine the differences between a Simple and a Complex Capital Structure
5. Compute Basic and Diluted EPS

Reading & Viewing Assignment(s):

1. Watch Videos on:
Computing Basic & Diluted EPS:
https://www.cengage.com/accounting/book_content/wahlen_9781337116619/video/video.html?asset=wahlen_convertible_preferred_stock_convertible_bonds_and_eps_e16-22
2. Read Chapter 16 in the textbook
3. **Read Week 8 Learning Packet**

Session One:

Week Eight In-Class Synchronous Activities (Blended Students Only) on Wednesday:

1. Discuss the Components of Retained Earnings & Stockholders' Equity
2. Discuss Basic Earnings per Share
3. Discuss Potentially Dilutive Securities and Diluted EPS
4. Complete Exercises E16-10, E16-18, E16-24, E16-25, & E16-27 in CengageNow.

Week Eight "In-Class" Online Activities (Online Students Only) due on Wednesday by 11:59 p.m.:

1. Complete Exercises E16-10, E16-18, E16-24, E16-25, & E16-27 in CengageNow.

Session Two:

Week Eight Online Assignment (All Students) due on SATURDAY by 11:59 p.m.

Complete Quiz #3 on Chapters 14, 15, and 16 in CengageNow.

Due to unforeseen circumstances, it may be necessary to alter the outlined schedule of activities during the semester. Any such changes will be clearly communicated to the class through eLearning.