



COLORADO STATE UNIVERSITY  
— GLOBAL —

## ACT350: INTERMEDIATE ACCOUNTING I

**Credit Hours:** 3

**Contact Hours:** This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

**Faculty Information:** Faculty contact information and office hours can be found on the faculty profile page.

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### COURSE DESCRIPTION AND OUTCOMES

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**Course Description:**

This course provides a comprehensive study of accounting principles and financial statements using automation, business intelligence, data analytics, and other digital technologies in performing measurement and valuation related to the assets and current liabilities on the balance sheet. Students will develop an understanding of the intersection of artificial business intelligence with financial reporting and the codification of accounting standards. Students will use automation in financial statement analysis through the interpretation of data and financial statement disclosures. Students will analyze real-world situations through case studies, research accounting and automation concepts, and apply IFRS standards to GAAP standards. Students will present an assessment of the effect each standard may have on a situation, communicate findings, and facilitate workplace solutions in a team-based environment.

**Course Overview:**

This course provides a deeper understanding of accounting topics introduced in previous accounting courses. Topics covered include the conceptual framework of financial reporting, codification of accounting standards, the accounting cycle, format and presentation of the financial statements, time value of money, revenue recognition, and accounting for cash, receivables, inventory, long-term assets, and current liabilities.

**Course Learning Outcomes:**

1. Describe the role of accounting as an information system in the context of the underlying conceptual framework and the convergence between U.S. GAAP and IFRS.
2. Recognize the major policy-setting bodies in the field of accounting and their roles in the standard-setting process.
3. Describe the common business operating practices used to analyze the effects of related transactions on the financial position of an organization.

4. Apply the mechanics of double-entry accounting including preparation of the accrual-basis financial statements using artificial intelligence (AI).
5. Explain the objectives, uses, and limitations of general-purpose financial statements.
6. Evaluate the time value of money and its effects on discounting and compounding techniques to the analysis of cash flows.
7. Analyze the impact of GAAP and IFRS on the measurement, valuation, and related effects of transactions involving assets and current liabilities.

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## **PARTICIPATION & ATTENDANCE**

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Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

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## **COURSE MATERIALS**

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### **Required:**

Spiceland, J. D., Nelson, M. W., & Thomas, W. B. (2019). *Intermediate accounting* (10th edition). McGraw Hill.

- Print ISBN13: 9781260310177
- eBook ISBN13: 9781260481976

McGraw-Hill Connect

- ISBN13: 9781260118926  
Excel, Word, PowerPoint, AI and BI Tools provided by textbook publisher.

McGraw Hill's Connect is a web-based assignment and assessment solution required for this course. Connect is designed to assist you with your coursework based on your needs. In this course, you will link to and complete various Connect activities associated with the course textbook.

A portion of the weekly Critical Thinking Assignments and the Portfolio are located in Connect. They are referred to as "Part A" in the course. These will correspond to the module chapter readings. The Critical Thinking Assignments and Portfolio scores are graded and will be recorded by your instructor in the Canvas Grade Book.

***NOTE: All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.***

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## **COURSE SCHEDULE**

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## Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and Peer Responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- **Opening Exercises:** Take the opening exercise before reading each week's content to see which areas you will need to focus on. You may take these exercises as many times as you need. The opening exercises will not affect your final grade.
- **Mastery Exercises:** Students may access and retake mastery exercises through the last day of class until they achieve the scores they desire.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Week 3 and Week 6. There are two total sessions.

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## WEEKLY READING AND ASSIGNMENT DETAILS

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### Module 1

#### Readings

- Chapter 1 *Intermediate Accounting*
- Lewin, J. (2018). Embracing the new world of work. *Strategic Finance*, 99(12), 32-37.
- Seay, S. (2014). The economic impact of IFRS – A financial analysis perspective. *Academy of Accounting and Financial Studies Journal*, 18(2), 119-139. Retrieved from <https://www.abacademies.org/articles/aafsivol1822014.pdf#page=129>

#### Opening Exercise (0 points)

#### Discussion (25 points)

#### Critical Thinking (55 points)

#### **OPTION #1: Convergence of U.S. GAAP & IFRS**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

#### **Required: Complete the following activities:**

#### **Part A:**

Complete Option #1 Module 1: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

### **Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element of accounting that contrasts GAAP methodology with that of IFRS.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook, must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

### **OPTION #2: Convergence of U.S. GAAP & IFRS**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

#### **Part A:**

Complete Option #2 Module 1: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

### **Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).

3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

### **Mastery Exercise (10 points)**

### **Portfolio Milestone (0 points)**

A final Portfolio Project is due at the end of the course. Please read the full Portfolio Project description for option number 1 on the Week 8 Assignments page to preview your Portfolio Project assignment.

It is strongly suggested that you complete each component of the project during the associated module, as indicated on the Portfolio Project's page.

You may also wish to review the final Portfolio Project grading rubric, which you can access in the Course Information page, to see how you will be graded for this assignment.

## **Module 2**

### **Readings**

- Chapter 2 in *Intermediate Accounting*
- The Accounting Equation. (2019). Accounting tools. Retrieved from <https://www.accountingtools.com/articles/2017/5/17/the-accounting-equation>

### **Opening Exercise (0 points)**

### **Discussion (25 points)**

### **Critical Thinking (60 points)**

#### **OPTION #1: Accounting Cycle**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

#### **Part A:**

Complete Option #1 Module 2: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

### **Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

### **OPTION #2: Accounting Cycle**

This course requires that you complete one of the two Module 1: Critical Thinking Options that covers material represented in the Module 1. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

#### **Part A:**

Complete Option #2 Module 2: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

### **Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

#### **Mastery Exercise (10 points)**

#### **Portfolio Milestone (0 points)**

Begin working on your portfolio project. This week you should be working on parts of the project that relate to what we are learning this week. This will ensure you have a complete and quality final portfolio project.

### **Module 3**

#### **Readings**

- Chapters 3 & 4 in *Intermediate Accounting*
- Dimitrijevic, D. (2015). The detection and prevention of manipulations in the balance sheet and the cash flow statement. *Ekonomski Horizonti*, 17(2), 135-150.

#### **Opening Exercise (0 points)**

#### **Discussion (25 points)**

#### **Live Classroom (0 points)**

#### **Mastery Exercise (10 points)**

#### **Critical Thinking (60 points)**

#### **OPTION #1: Balance Sheet and Statement of Stockholders' Equity**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

**Part A:**

Complete Option #1 Module 3: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

**Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

**OPTION #2: Balance Sheet and Statement of Stockholders' Equity**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:****Part A:**

Complete Option #2 Module 3: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

**Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

### **Portfolio Milestone (0 points)**

Continue working on your portfolio project. This week you should be working on parts of the project that relate to what we are learning this week. This will ensure you have a complete and quality final portfolio project.

## **Module 4**

### **Readings**

- Chapters 5 & 7 in *Intermediate Accounting*
- Rama-Poccia, M. (December). What is the time value of money and why does it matter? Retrieved by <https://www.thestreet.com/personal-finance/education/time-value-of-money-14796679>
- Canace, T. G., Hatfield, R. C., & Jackson, S. B. (2016). Conservatism and staff accounting bulletin No. 108. *Accounting, Organizations and Society*, 52(July 2016), 15-31.

### **Opening Exercise (0 points)**

### **Discussion (25 points)**

### **Mastery Exercise (10 points)**

### **Critical Thinking (65 points)**

#### **OPTION #1: Bad Debts, Future and Present Value**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

**Part A:**

Complete Option #1 Module 4: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

**Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

**OPTION #2: Bad Debts, Future and Present Value**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

**Part A:**

Complete Option #2 Module 4: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

**Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

### **Portfolio Milestone (0 points)**

Continue working on your portfolio project. This week you should be working on parts of the project that relate to what we are learning this week. This will ensure you have a complete and quality final portfolio project.

## **Module 5**

### **Readings**

- Chapters 8 & 9 in *Intermediate Accounting*
- Frankel, M., & Hsu, P. (2016). Repeal of LIFO: Analysis Based on Industry Data. *The Journal of Applied Business and Economics*, 18(6), 11-19.
- Gray, D., & Ehoff, C. (2014). Lower of cost or market inventory valuation IFRS versus US GAAP. *Journal of Business & Economics Research*, 12(1), 19-21.

### **Opening Exercise (0 points)**

### **Discussion (25 points)**

### **Mastery Exercise (10 points)**

### **Critical Thinking (65 points)**

#### **OPTION #1: Inventory & Cost of Goods Sold**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

**Part A:**

Complete Option #1 Module 5: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

**Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

**OPTION #2: Inventory and LCM**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

**Part A:**

Complete Option #2 Module 5: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

**Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

### **Portfolio Milestone (0 points)**

Continue working on your portfolio project. This week you should be working on parts of the project that relate to what we are learning this week. This will ensure you have a complete and quality final portfolio project.

## **Module 6**

### **Readings**

- Chapter 10 in *Intermediate Accounting*
- Komissarov, S., Kastantin, J. T., & Rick, K. (2014). Impairment of long-lived assets. *CPA Journal*, 84(5), 28-33.

### **Opening Exercise (0 points)**

### **Discussion (25 points)**

### **Live Classroom (0 points)**

### **Mastery Exercise (10 points)**

### **Critical Thinking (65 points)**

#### **OPTION #1: Acquisition Costs: Land and Building**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU-Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

**Part A:**

Complete Option #1 Module 6: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

**Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

**OPTION #2: Acquisition Costs: Land and Building**

This course requires that you complete one of the two Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assignments where there is no time limit; however, **PART A** of the assignment must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1 and #2 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 p.m. MT on Sunday of the same week. Please refer to CSU Global late policy for Critical Thinking assignments if you have any questions on due dates.

**Required: Complete the following activities:**

**Part A:**

Complete Option #2 Module 6: Critical Thinking Options in Connect.

**Note:** You will complete **PART A** of your CT and portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

**Part B: Written Component**

Write a one-page memo to your manager explaining and detailing a minimum of one element found in Part A of your response to this option.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 2-4 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

### **Portfolio Milestone (0 points)**

Continue working on your portfolio project. This week you should be working on parts of the project that relate to what we are learning this week. This will ensure you have a complete and quality final portfolio project.

## **Module 7**

### **Readings**

- Chapter 11 in *Intermediate Accounting*
- Komissarov, S., Kastantin, J. T., & Rick, K. (2014). Impairment of long-lived assets. *CPA Journal*, 84(5), 28-33.

### **Opening Exercise (0 points)**

### **Discussion (25 points)**

### **Mastery Exercise (10 points)**

### **Portfolio Milestone (0 points)**

Continue working on your portfolio project. This week you should be working on parts of the project that relate to what we are learning this week. This will ensure you have a complete and quality final portfolio project.

## **Module 8**

### **Readings**

- Chapter 13 in *Intermediate Accounting*
- Hennes, K. M. (2014). Disclosure of contingent legal liabilities. *Journal of Accounting and Public Policy*, 33(1), 32-50.
- Lagrange, B., Viger, C., & Anandarajan, A. (2015). Contingency liabilities: The effect of three alternative reporting styles. *Research in Accounting Regulation*, 27(2), 119-128.

### Opening Exercise (0 points)

### Discussion (25 points)

### Mastery Exercise (10 points)

### Portfolio Project (350 points)

#### **OPTION #1: Treatment of anticipated uncollectible accounts**

For this assignment, you are required to complete Part A and Part B. You will complete Part A in Connect, and Part B of the Portfolio Project in a Word document, following the instructions that accompany each part. **PART A** of the Portfolio Project must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the questions. Note that you are only given one attempt to complete **PART A** of the Portfolio Project so ensure that you are prepared.

#### **Part A**

Complete assigned Option #1 problems in Connect.

**Note:** You will complete **PART A** of your portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

#### **Part B**

Assume that you are the accounting manager of a firm and the CFO has asked you to prepare an analysis of the “income statement approach” and the “balance sheet approach” to calculating bad debts. In a one-page document, summarize each and provide any pros or cons each possesses.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 4-6 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

#### **OPTION #2: Importance of the income statement and its components**

For this assignment, you are required to complete Part A and Part B. You will complete Part A in Connect, and Part B of the Portfolio Project in a Word document, following the instructions that accompany each part. **PART A** of the Portfolio Project must be completed in one sitting. You cannot leave the assignment and come back to it so please allow yourself enough time to complete all the

questions. Note that you are only given one attempt to complete **PART A** of the Portfolio Project so ensure that you are prepared.

### **Part A**

Complete assigned Option #2 problems in Connect.

**Note:** You will complete **PART A** of your portfolio using algorithmic problems in Connect in one sitting. Any new attempt will generate new data. You will not be able to save and come back to complete it later.

### **Part B**

The CFO of your company believes that the best way to present the income statement is through the multi-step approach, while the VP of Marketing believes that the best and easiest presentation is the single-step approach. The CFO has asked you, the accounting manager, to prepare a one-page summary describing why the multiple-step is superior to the single-step presentation of the income statement so that he may present it to the VP of Marketing.

1. Submit your written assignment to the Dropbox in Canvas.
2. You must follow APA guidelines with respect to use of subheadings, include a title page and reference page, have one-inch margins, and double-space your work. Format your paper according to the [CSU Global Guide to Writing & APA](#).
3. Your 4-6 references must include the textbook and any additional credible academic references. All sources used, including your textbook must be referenced. Paraphrased and quoted material must have accompanying citations and be cited per APA guidelines.
4. Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

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## COURSE POLICIES

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Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

### Course Grading

20% Discussion Participation  
0% Opening Exercises  
0% Live Classroom  
8% Mastery Exercises  
37% Critical Thinking Assignments  
35% Final Portfolio Project

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## IN-CLASSROOM POLICIES

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For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

### **Academic Integrity**

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /re-purposing your own work (see *CSU-Global Guide to Writing and APA Requirements* for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

### **Citing Sources with APA Style**

All students are expected to follow the *CSU-Global Guide to Writing and APA Requirements* when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU-Global APA style, please review the APA resources within the CSU-Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions in your course.

### **Disability Services Statement**

CSU–Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email [ada@CSUGlobal.edu](mailto:ada@CSUGlobal.edu) for additional information to coordinate reasonable accommodations for students with documented disabilities.

### **Netiquette**

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.