



COLORADO STATE UNIVERSITY
— GLOBAL —

ACT360: INTERMEDIATE ACCOUNTING II

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.

COURSE DESCRIPTION AND OUTCOMES

Course Description:

This course extends knowledge gained in ACT350 involving measurement and valuation related to the assets and current liabilities on the balance sheet, and provides a comprehensive study of accounting principles and financial statements using automation, business intelligence (BI), data analytics, and other digital technologies in performing measurement and valuation related to the liabilities and stockholders' equity section of the balance sheet. Students will develop an understanding of the conceptual framework of financial reporting, the codification of accounting standards, financial statement analysis including the interpretation of data and financial statement disclosures. Students will analyze real-world cases, research accounting concepts, apply IFRS standards to GAAP standards (and present an assessment of the effect that each standard may have on a situation, communicate findings), and facilitate workplace solutions in a team-based environment.

Course Overview:

This course is the second of two Intermediate Accounting courses. You will be provided with a thorough understanding of financial accounting topics. Topics covered include long-term liabilities, stockholders' equity, dilutive securities and earnings per share, investments, accounting for income taxes, pensions, revenue recognition and leases; accounting change and error analysis; full disclosure in financial reporting; and statement of cash flows. You are required to develop a Portfolio Project that demonstrates mastery of the concepts learned throughout the course through the analysis, recording, and accounting for transactions that span the covered topics using Artificial Intelligence (AI) and Business Intelligence (BI) tools.

Course Learning Outcomes:

1. Analyze transactions related to long-term debt and stockholders' equity.
2. Investigate the various classifications of investment securities, changes in value, and disposal.
3. Examine lease accounting and revenue recognition.
4. Assess income tax concepts such as deferred taxes, temporary differences, and permanent differences.
5. Evaluate transactions associated with payroll, employee pensions, and postretirement benefits.
6. Explain the process of reviewing accounting changes and errors.
7. Review financial reporting disclosures and prepare the statement of cash flows using artificial intelligence (AI).

PARTICIPATION & ATTENDANCE

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.

COURSE MATERIALS

Required:

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

- Print ISBN13: 9781260310177
- eBook ISBN13: 9781260481976

McGraw-Hill Connect

- ISBN13: 9781260118926

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.

COURSE SCHEDULE

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 Week 3 and in Week 6. There are two total sessions.

WEEKLY READING AND ASSIGNMENT DETAILS

Module 1

Readings

- Chapter 14 in *Intermediate Accounting*
- Florou, A., & Kosi, U. (2015). Does mandatory IFRS adoption facilitate debt financing? *Review of Accounting Studies*, 20(4), 1407-1456.
- Pianeselli D., & Zaghini, A. (2014). The cost of firms' debt financing and the global financial crisis. *Finance Research Letters*, 11(2), 74-83.

Opening Exercise (0 points)

Discussion (25 points)

Critical Thinking (60 points)

OPTION #1: Bond Pricing and Issuance at Premium and at Discount

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems.

Complete Option #1, Module 1: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page memo to your manager explaining the reasons bonds would sell at discount or at premium. Include advantages and disadvantages of each situation for bond issuers and bond investors.

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 be double spaced. 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 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: Long Term Notes Payable and Unrealistic Interest Rates

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems.

Complete Option #2, Module 1: Critical Thinking in Connect

Part B: Written Component

Write a one-page memo to your manager describing the different types of long-term notes, the different parties to a note. Include a discussion of unrealistic the effects of unrealistic interest rates.

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 be double spaced. 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 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 Reminder (0 points)

Read the Portfolio Project Option #1 description in the Module 8 folder. This Portfolio Project option requires that you demonstrate an ability to analyze and record transactions pertaining to the topics we cover in this course. It is strongly suggested that you complete each component of the project during the associated module as indicated in the Portfolio Project's description.

The final project is due at the end of course and to be submitted through the assignment link by 11:59 p.m. on Sunday of Week 8.

Module 2

Readings

- Chapter 12 in *Intermediate Accounting*
- Currie, C. Althoff, J. Kelley, M. & Joseph, J. (2016, January 7). Classification and measurement - FASB issues final standard Retrieved from: <https://www.pwc.com/us/en/cfodirect/publications/in-brief/fasb-classification-measurement-final-standard.html>
- Levi, S., & Segal, B. (2015). The impact of debt-equity reporting classifications on the firm's decision to issue hybrid securities. *European Accounting Review* 24(4), 801-822.
- Popatia, K. (2017). IFRS & GAAP: Reconciling differences between accounting systems and assessing the proposed changes to the IFRS constitution. *Northwestern Journal Of International Law & Business*, 38(1), 137-159.

Opening Exercise (0 points)

Discussion (25 points)

Critical Thinking (60 points)

OPTION #1: Fair Value Option Accounting for Held-To-Maturity Investments

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems.

Complete Option #1, Module 2: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your co-workers explaining the use of fair value option for investment accounting. Include advantages and disadvantages for investors; and compare US GAAP and IFRS accounting for this type of investment.

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 be double spaced. 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 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 for Debt and Equity Investments

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems.

Complete Option #2, Module 2: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your colleagues describing the difference between debt and equity investments; and compare US GAAP and IFRS accounting for debt and equity investments.

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 be double spaced. 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 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 Reminder (0 points)

Please go to Module 8 Portfolio Assignment. Read instructions and familiarize yourself with the assignment contents.

Module 3

Readings

- Chapters 6, 18, & 19 in *Intermediate Accounting*
- Strauss, L. (2017). Seeking Safe Dividends? Check the Payout Ratio. *Barron's*, 97(17), 27.
- Weiss, J. (2015). Proposed accounting standards update (ASU), compensation-stock compensation (ASC 718): Improvements to employee-share-based payment accounting (Part 1). *Miller GAAP Update Service*, 15(15), 1-9.

Opening Exercise (0 points)

Discussion (25 points)

Live Classroom (0 points)

Mastery Exercise (10 points)

Critical Thinking (60 points)

OPTION #1: Variable Transaction Price - General Journal

This course module requires that you complete one of the three Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assigned with no time limit; however, 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 the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1, #2 and #3 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: Algorithmic Connect Problems.

Complete Option #1, Module 3: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your co-workers explaining the use of variable transaction price. Research and compare US GAAP and IFRS accounting and reporting of variable transaction price.

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 be double spaced. 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 cited per APA guidelines.
- 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: Share Issuance; and Other Transactions Affecting Stockholders Equity. Using Excel's Basic Math Functions

This course module requires that you complete one of the three Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assigned with no time limit; however, 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 the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1, #2, and #3 open at the start of the week in which they are scheduled. The Critical Thinking Option you choose is due by 11:59 PM 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: Algorithmic Connect Problems.

Complete Option #2, Module 3: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your colleagues describing the process of issuing shares of stocks and payments of dividends. Compare these activities between a U.S.-based corporation and a Europe-based corporation.

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 be double spaced. 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 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 #3: Transactions and Operations Affecting Earnings-Per-Share

This course module requires that you complete one of the three Critical Thinking Options that covers material represented in this Module. These Critical Thinking Options are assigned with no time limit; however, 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 the Critical Thinking assignment so ensure that you are prepared.

The Critical Thinking Options #1, #2 and #3 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: Algorithmic Connect Problems.

Complete Option #3, Module 3: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your colleagues explaining the treasury stocks, stocks dividends, the effects of convertible and non-convertible preferred stocks on the calculation of earnings per share, an explanation of when an event would be classified as a discontinued operation.

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 be double spaced. 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 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.

Module 4

Readings

- Chapter 15 in *Intermediate Accounting*
- Discuss changes in Leases (<https://www.imanet.org/?ssopc=1> is a good resource)
- Berman, M. (2016). New lease accounting and health care: The FASB's new standard for lease accounting will bring significant change to real estate and contract transactions for healthcare organizations. *Healthcare Financial Management*, 70(5), 78-83.

- FASB. (2016). Accounting Standards Update. Retrieved from https://www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176167901010&acceptedDisclaimer=true
- Grant, C. (2016). No more hiding lease liability. *Strategic Finance*, 98(1), 40-47.

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking (60 points)

OPTION #1: Finance Lease and Sales-Type Lease Criteria and Accounting and Non-Lease Related Transactions

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems.

Complete Option #1, Module 4: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your co-workers explaining the criteria for classifying a lease as a finance, a sales-type lease or an operating lease. Research and compare US GAAP and IFRS accounting and reporting of leases.

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 be double spaced. 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 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: Finance Lease; Lessee; Financial Statement Effects

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 assigned with no time limit; however,

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 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: Algorithmic Connect Problems.

Complete Option #2, Module 4: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your colleagues explaining the criteria for classifying a lease as a finance, a sales-type lease or an operating lease. Research and compare US GAAP and IFRS accounting and reporting of leases.

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 be double spaced. 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 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.

Module 5

Readings

- Chapter 16 in *Intermediate Accounting*
- Bauman, M. P., & Shaw, K. W. (2016). Balance sheet classification and the valuation of deferred taxes. *Research in Accounting Regulation*, 28(2), 77-85.
- Jordan, C. (2016). FASB's new standard for classifying deferred taxes: An expedient solution. *The CPA Journal*, 86(7), 22-23.
- Krumwiede, T., & Farrar, R. (2016). Essentials of accounting for income taxes: Inter-period tax allocation. *Taxes: The Tax Magazine*, 94(12), 11-20, 51.

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking (65 points)

OPTION #1: Multiple Differences and Uncertain Tax Position

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems

Complete Option #1, Module 5: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your co-workers explaining the differences between temporary differences and permanent differences between net income (US GAAP) and taxable income (IRC).

Illustrate your discussion with at least two examples of temporary and permanent differences.

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 be double spaced. 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 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: Multiple Differences in Taxable Income and Balance Sheet Classification

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems.

Complete Option #2, Module 5: Critical Thinking Option in Connect

Part B: Written Component

Option #2: Write a one-page summary to your colleagues explaining the differences between tax deductible items, tax credits, deferred tax liabilities and deferred tax assets. How would each one impact future tax liabilities of a business?

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 be double spaced. 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 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.

Module 6

Readings

- Chapter 17 in *Intermediate Accounting*
- Clark, M. (2014). Minimum pension law proposed to pad Americans' retirement savings. *International Business Times*. Retrieved from <http://www.ibtimes.com/minimum-pension-law-proposed-pad-americans-retirement-savings-1690104>
- Walsh, M. W. (2014). Detroit rolls out new model: A hybrid pension plan. *New York Times*. Retrieved from http://dealbook.nytimes.com/2014/06/18/detroit-rolls-out-new-model-a-hybrid-pension-plan/?_php=true&_type=blogs&_r=0

Opening Exercise (0 points)

Discussion (25 points)

Live Classroom (0 points)

Mastery Exercise (10 points)

Critical Thinking (65 points)

OPTION #1: Preparation of Journal Entries and Determination of Pension Expense and Other Related Items

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems

Complete Option #1, Module 6: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your co-workers explaining the differences between a defined contribution plan and a defined benefits pension plan and the difference, advantages and disadvantages of regular IRA and a Roth IRA. Which one would you prefer to have and why?

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 be double spaced. 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 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: Determination of Pension Expense and Preparation of Journal Entries

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 assigned with no time limit; however, 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 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: Algorithmic Connect Problems

Complete Option #2, Module 6: Critical Thinking Option in Connect

Part B: Written Component

Write a one-page summary to your colleagues explaining the differences and similarities between pensions and post-retirement benefits. Include in your social security benefits in relation with post-retirement benefits.

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 be double spaced. 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 cited per APA guidelines.

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 Reminder (0 points)

Make sure to be working on your portfolio. Contact your instructor for any clarification you may need.

Module 7

Readings

- Chapter 20 in *Intermediate Accounting*
- Georgiades, G. (2015). A refresher on auditing accounting estimates: AU-C Section 540, auditing accounting estimates, including fair value accounting estimates, and related disclosures. *Miller GAAS Update Service*, 15(8), 1-9.
- Zenith Announces Amendments to 2014 Annual Financial Statements. (2015, July 25). *News Bites—Energy*. Retrieved from http://tmx.quotemedia.com/article.php?newsid=76984143&qm_symbol=ZEE

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Portfolio Reminder (0 points)

Your Portfolio Project is due next week. If you have any questions as you wrap it up, reach out to your instructor this week. The project is due by 11:59 p.m. on Sunday of Week 8.

Module 8

Readings

- Chapter 21 in *Intermediate Accounting*
- Ernst & Young LLP. (2014, October). *Disclosure effectiveness: What companies can do now*. Retrieved from [http://www.ey.com/Publication/vwLUAssets/EY-disclosure-effectiveness-what-companies-can-do-now/\\$FILE/EY-disclosure-effectiveness-what-companies-can-do-now.pdf](http://www.ey.com/Publication/vwLUAssets/EY-disclosure-effectiveness-what-companies-can-do-now/$FILE/EY-disclosure-effectiveness-what-companies-can-do-now.pdf)
- Rahman, K. M., & Marc, B. (2016). Accounting irregularities at Toshiba: An inquiry into the nature and causes of the problem and its impact on corporate governance in Japan. *Global Advanced*

Research Journal of Management and Business Studies, 5(4), 88-101. Retrieved from <http://garj.org/garjmbs/4/2016/5/4/accounting-irregularities-at-toshiba--an-inquiry-into-the-nature-and-causes-of-the-problem-and-its-impact-on-corporate-governance-in-japan>

- Labelle, R., & Trabelsi, S. (2015). The economic consequences of disclosure regulation: evidence from online disclosure of corporate governance practices in the US and Canadian markets. Retrieved from: *International Journal of Auditing Technology*, 2(4), 345-363. Retrieved from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1534251

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Portfolio Project (350 points)

OPTION #1: Record Transactions and Prepare Adjusting Entries, Adjusted Trial Balance, Financial Statements, and Closing Entries

This course requires that you complete one of the two Portfolio Options that covers material represented in this Module. These Portfolio Options are assigned with no time limit. You may work on your portfolio option as the course progresses in multiple sessions.

The Portfolio 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 last week of class. Please note there is no extension or grace period to complete the portfolio.

Required: Complete the following activities:

Part A: Algorithmic Connect Problems

Complete Option #1, Critical Thinking Option in Connect

Part B: Written Component

Write a two-page summary to your manager explaining the steps followed in the completion of the accounting cycle. Discuss how automation has facilitated the processing and reporting of financial information to stakeholders and the significance of each financial statement and the links among financial statements.

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 be double spaced. 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 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: Complete the Full Accounting Cycle

This course requires that you complete one of the two Portfolio Options that covers material represented in this Module. These Portfolio Options are assigned with no time limit. You may work on your portfolio option as the course progresses in multiple sessions.

The Portfolio 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 last week of class. Please note there is no extension or grace period to complete the portfolio.

Required: Complete the following activities:

Part A: Algorithmic Connect Problems

Complete Option #2, Critical Thinking Option in Connect

Part B: Written Component

Write a two-page summary to your manager explaining the steps followed in the completion of the accounting cycle. Discuss how automation has facilitated the processing and reporting of financial information to stakeholders and the significance of each financial statement and the links among financial statements.

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 be double spaced. 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 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.

COURSE POLICIES

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

IN-CLASSROOM POLICIES

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 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.