

ACC302 Intermediate Accounting II
(3 credit hours)
Syllabus

Course Description

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

Course Learning Outcomes (CLOs)

By the end of this course, the student will be able to do the following:

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

Course Topics

Investments
Current liabilities and contingencies
Bonds and long-term notes
Leases
Accounting for income taxes
Pensions and other post-retirement benefits
Shareholders' equity
Share-based compensation and earnings per share
Accounting changes and error corrections
The statement of cash flows revisited

Course Prerequisites/Corequisites

ACC 301 (*C or better)

Required Textbook(s) and Resources

The course technology fee includes student access to McGraw-Hill Campus and an ebook version of your textbook. The fee will be charged to your account during the add/drop period.

An optional, highly discounted loose-leafed paper copy of the textbook is available for purchase in the Tiffin University bookstore. This is a special arrangement with TU and the discounted loose-leaf paper copy may not be available at the same rate from outside vendors.

Spiceland, D., Nelson, M., & Thomas, W. B. (2020). Intermediate Accounting. (10th ed.). McGraw-Hill. ISBN: 9781264117734

Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. Where applicable, Tiffin University has obtained permission to use copyrighted material.

Minimum Student Technology Requirements

In order to have a quality learning experience in your online courses, the University requires that your primary computer (the computer used to access course materials and on which you will be required to install course-specific software) meets or exceeds the following specifications. Click on the following link to view the specifications:

- [PC Recommendations](#)

Time Management

Time management is an important part of academic success. Please refer to the approximate (average) times noted below for readings and assignments to help plan your time accordingly.

Course Content

Please refer to individual activities for assessment guidelines.

| WEEK 1 | | | |
|--|--|------------|----------------------|
| Course Topics | Investments Current liabilities and contingencies | | |
| Read/Review | | | Approx. Time |
| Textbook, Lectures, and Other Resources | Textbook: Chapters 12, 13 Presentation PPT Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. | | 4.0 hrs. 2.0 hrs. |
| Assessment Type | Course Learning Outcomes | Due | Approx. Time |
| Introductory Discussion: Initial Post | CLO(s): n/a | Monday | .75 hr. |
| Discussion: Initial Post | CLO(s): 1, 2 | Wednesday | 2.5 hrs. |
| Assignment 1 (in McGraw-Hill Campus) | CLO(s): 1, 2 | Wednesday | 1.0 hr. |
| Assignment 2 (in McGraw-Hill Campus) | CLO(s): 1, 2 | Wednesday | 1.0 hr. |
| All Discussions: Secondary Posts | CLO(s): as noted | Saturday | 1.0 hr. |
| Assignment 3 (in McGraw-Hill Campus) | CLO(s): 1, 2 | Saturday | 3.0 hrs. |
| Assignment 4 (in McGraw-Hill Campus) | CLO(s): 1, 2 | Saturday | 3.0 hrs. |
| Quiz (in McGraw-Hill Campus) | CLO(s): 1, 2 | Sunday | 2.5 hrs. |
| Approximate Weekly Time on Task (includes resources and activities) | | | 20.75 hrs. |
| WEEK 2 | | | |

| | | | |
|--|---|------------|---------------------|
| Course Topics | Bonds and long-term notes | | |
| Read/Review | | | Approx. Time |
| Textbook, Lectures, and Other Resources | Textbook: Chapter 14 Presentation PPT Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. | | 2.0 hrs. 1.0 hr. |
| Activity Type | Course Learning Outcomes | Due | Approx. Time |
| Discussion: Initial Post | CLO(s): 2 | Wednesday | 2.5 hrs. |
| Assignment 1 (in McGraw-Hill Campus) | CLO(s): 2 | Wednesday | 1.0 hr. |
| Discussion: Secondary Posts | CLO(s): as noted | Saturday | 1.0 hr. |
| Assignment 2 (in McGraw-Hill Campus) | CLO(s): 2 | Saturday | 3.0 hrs. |
| Quiz (in McGraw-Hill Campus) | CLO(s): 2 | Sunday | 2.5 hrs. |
| Approximate Weekly Time on Task (includes resources and activities) | | | 13.0 hrs. |

| WEEK 3 | | | |
|--|---|------------|---------------------|
| Course Topics | Leases | | |
| Read/Review | | | Approx. Time |
| Textbook, Lectures, and Other Resources | Textbook: Chapter 15 Presentation PPT Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. | | 2.0 hrs. 1.0 hr. |
| Activity Type | Course Learning Outcomes | Due | Approx. Time |
| Discussion: Initial Post | CLO(s): 3 | Wednesday | 2.5 hrs. |
| Assignment 1 (in McGraw-Hill Campus) | CLO(s): 3 | Wednesday | 1.0 hr. |
| Discussion: Secondary Posts | CLO(s): as noted | Saturday | 1.0 hr. |
| Assignment 2 (in McGraw-Hill Campus) | CLO(s): 3 | Saturday | 3.0 hrs. |
| Quiz (in McGraw-Hill Campus) | CLO(s): 3 | Sunday | 2.5 hrs. |
| Approximate Weekly Time on Task (includes resources and activities) | | | 13.0 hrs. |

| WEEK 4 | | | |
|--|---|------------|----------------------|
| Course Topics | Accounting for income taxes Pensions and other post-retirement benefits | | |
| Read/Review | | | Approx. Time |
| Textbook, Lectures, and Other Resources | Textbook: Chapter 16, 17 Presentation PPT Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. | | 4.0 hrs. 2.0 hrs. |
| Activity Type | Course Learning Outcomes | Due | Approx. Time |
| Discussion: Initial Post | CLO(s): 3, 4 | Wednesday | 2.5 hrs. |
| Assignment 1 (in McGraw-Hill Campus) | CLO(s): 3, 4 | Wednesday | 1.0 hr. |
| Assignment 2 (in McGraw-Hill Campus) | CLO(s): 3, 4 | Wednesday | 1.0 hr. |
| All Discussions: Secondary Posts | CLO(s): as noted | Saturday | 1.0 hr. |
| Assignment 3 (in McGraw-Hill Campus) | CLO(s): 3, 4 | Saturday | 3.0 hrs. |
| Assignment 4 (in McGraw-Hill Campus) | CLO(s): 3, 4 | Saturday | 3.0 hrs. |
| Quiz (in McGraw-Hill Campus) | CLO(s): 3, 4 | Sunday | 2.5 hrs. |
| Approximate Weekly Time on Task (includes resources and activities) | | | 20.0 hrs. |

| WEEK 5 | | | |
|--------|--|--|--|
|--------|--|--|--|

| | | | |
|--|---|------------|----------------------|
| Course Topics | Shareholders' equity Share-based compensation and earnings per share | | |
| Read/Review | | | Approx. Time |
| Textbook, Lectures, and Other Resources | Textbook: Chapter 18, 19 Presentation PPT Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. | | 4.0 hrs. 2.0 hrs. |
| Activity Type | Course Learning Outcomes | Due | Approx. Time |
| Discussion: Initial Post | CLO(s): 4 | Wednesday | 2.5 hrs. |
| Assignment 1 (in McGraw-Hill Campus) | CLO(s): 4 | Wednesday | 1.0 hr. |
| Assignment 2 (in McGraw-Hill Campus) | CLO(s): 4 | Wednesday | 1.0 hr. |
| All Discussions: Secondary Posts | CLO(s): as noted | Saturday | 1.0 hr. |
| Assignment 3 (in McGraw-Hill Campus) | CLO(s): 4 | Saturday | 3.0 hrs. |
| Assignment 4 (in McGraw-Hill Campus) | CLO(s): 4 | Saturday | 3.0 hrs. |
| Quiz (in McGraw-Hill Campus) | CLO(s): 4 | Sunday | 2.4 hrs. |
| Approximate Weekly Time on Task (includes resources and activities) | | | 20.0 hrs. |

| WEEK 6 | | | |
|--|---|------------|----------------------|
| Course Topics | Accounting changes and error corrections The statement of cash flows revisited | | |
| Read/Review | | | Approx. Time |
| Textbook, Lectures, and Other Resources | Textbook: Chapter 20, 21 Presentation PPT Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. | | 4.0 hrs. 2.0 hrs. |
| Activity Type | Course Learning Outcomes | Due | Approx. Time |
| Discussion: Initial Post | CLO(s): 2 | Wednesday | 2.5 hrs. |
| Assignment 1 (in McGraw-Hill Campus) | CLO(s): 2 | Wednesday | 1.0 hr. |
| Assignment 2 (in McGraw-Hill Campus) | CLO(s): 2 | Wednesday | 1.0 hr. |
| All Discussions: Secondary Posts | CLO(s): as noted | Saturday | 1.0 hr. |
| Assignment 3 (in McGraw-Hill Campus) | CLO(s): 2 | Saturday | 3.0 hrs. |
| Assignment 4 (in McGraw-Hill Campus) | CLO(s): 2 | Saturday | 3.0 hrs. |
| Quiz (in McGraw-Hill Campus) | CLO(s): 2 | Sunday | 2.5 hrs. |
| Approximate Weekly Time on Task (includes resources and activities) | | | 20.0 hrs. |

| WEEK 7 | | | |
|--|---|------------|----------------------|
| Course Topics | Investments Current liabilities and contingencies Bonds and long-term notes Leases Accounting for income taxes Pensions and other post-retirement benefits Shareholders' equity Share-based compensation and earnings per share Accounting changes and error corrections The statement of cash flows revisited | | |
| Read/Review | | | Approx. Time |
| Textbook, Lectures, and Other Resources | Textbook: Review Chapter 12-21 Presentation PPT Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. | | 6.0 hrs. 2.0 hrs. |
| Activity Type | Course Learning Outcomes | Due | Approx. Time |

| | | | |
|--|--------------------|-----------|-------------------|
| Discussion 1: Initial Post | CLO(s): 1, 2, 3, 4 | Wednesday | 1.5 hrs. |
| Discussion 2: Initial Post | CLO(s): 1, 2, 3, 4 | Wednesday | 1.5 hrs. |
| All Discussions: Secondary Posts | CLO(s): as noted | Saturday | 1.0 hr. |
| Final Exam (in McGraw-Hill Campus) | CLO(s): 1, 2, 3, 4 | Saturday | 10.0 hrs. |
| Approximate Weekly Time on Task (includes resources and activities) | | | 22.00 hrs. |

| | |
|---|--------------------|
| Approximate Time on Task for Entire Course | 128.25 hrs. |
|---|--------------------|

Grading Structure

| Activity | Week 1 | Week 2 | Week 3 | Week 4 | Week 5 | Week 6 | Week 7 | Total |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Introductory Discussion | n/a | | | | | | | 0 |
| Discussion 1 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 105 |
| Discussion 2 | | | | | | | 15 | 15 |
| Assignment 1 | 10 | 20 | 20 | 10 | 10 | 10 | | 80 |
| Assignment 2 | 10 | 80 | 80 | 10 | 10 | 10 | | 200 |
| Assignment 3 | 40 | | | 40 | 40 | 40 | | 160 |
| Assignment 4 | 40 | | | 40 | 40 | 40 | | 160 |
| Quizzes | 25 | 25 | 25 | 25 | 25 | 25 | | 150 |
| Final Exam | | | | | | | 130 | 130 |
| Total | 140 | 140 | 140 | 140 | 140 | 140 | 160 | 1000 |

| Activity Categories | Percentage of Total Points |
|---------------------|----------------------------|
| Discussions | 12% |
| Assignments | 60% |
| Quizzes | 15% |
| Final Exam | 13% |
| Total | 100% |

| Grading Scale | |
|---------------|------------|
| Grade | Percentage |
| A | 90-100% |
| B | 80-89% |
| C | 70-79% |
| D | 60-69% |
| F | <60% |

Please see the Course Policies document for grade appeal information.

Course Policies and University Services

Course Policies

Additional requirements for the course can be found in the Course Policies document. Please read the document and familiarize yourself with those policies to guide you through the course.

FERPA

The Family Educational Rights and Privacy Act (FERPA) protects student information. Other than directory information, such as name, address, phone number, etc., students

must give consent for individuals to gain access to a student's educational record, including grades, transcripts, and behavior reports (unless the student is under the age of 18). Students also have the right to review their educational records. For a more detailed explanation, please see the Student Handbook.

FROM THE OFFICE OF EQUITY, ACCESS, AND OPPORTUNITY

Nondiscrimination Policy

Tiffin University is committed to a policy of non-discrimination and equal opportunity for all students, applicants for admission, and is committed in policy and practice to ensuring equal access to educational opportunities for all regardless of the person's race, religion, personal appearance, color, sex, pregnancy, political affiliation, social-economic class, place of business, residence, religion, creed, ethnicity, national origin (including ancestry), citizenship status, physical or mental disability, age, marital status, family responsibilities, sexual orientation, gender, gender identity, gender expression, veteran or military status (including special disabled veteran, Vietnam-era veteran, or recently separated veteran), predisposing genetic characteristics, domestic violence victim status] or any other protected category under applicable local, state or federal law. http://www.tiffin.edu/academics/calcat/2016_17_Academic_Bulletin_062016.pdf

All complaints of sexual harassment/misconduct, domestic violence, dating violence, bullying, cyber-bullying, stalking, or discrimination should be reported to Dr. Perry-Fantini, Assistant Vice President for Diversity & Equity Officer/Title IX Coordinator, perryfantinis@tiffin.edu or [419-448-3504](tel:419-448-3504). You can report incidents or complaints at http://www.tiffin.edu/institutionaldiversity/titleix/Incident_Reporting.pdf.

The Office of Disability Services supports the institutional commitment to diversity by providing educational opportunities for qualified individuals with disabilities through accessible programs and services in compliance with Section 504 of the Rehabilitation Act of 1973 and Title III of the Americans with Disabilities Act (ADA) of 1990. If you need reasonable accommodations due to a documented disability, you are required to contact the Sally Kloepfer, Director for Disability Services at kloepfers@tiffin.edu or [419-448-3021](tel:419-448-3021).

Veterans

Please refer to your Moodle Home page for services for veterans, service members, and their families.

Moodle and Non-Moodle Technical Support

Blackboard Student Services will provide 24x7 Moodle helpdesk support for all Tiffin University students and faculty. Locate contact information for Blackboard Student Services (Moodle-related issues) and for Tiffin University ITS helpdesk (non-Moodle related issues) on your Moodle Home page.

This syllabus is subject to change at the discretion of the University.