

Navigation

- [Course Description](#)
- [Required Course Materials](#)
- [Instructor Information](#)
- [Student Success Support](#)
- [Technical Support](#)
- [Program Student Learning Outcomes](#)
- [Course Student Learning Outcomes](#)
- [Learning Assessments](#)
- [Grading Scheme](#)
- [Course Policies](#)
- [University and Departmental Policy](#)
- [Course Schedule](#)
- [Appendices](#)

Walsh University logo

BUS 372

Intermediate Accounting II

Fall A & B 2019 | 3 Hours

[Print Button](#)

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Course Description

This course is a continuation of BUS 371 Intermediate Accounting I and covers the study of advanced basic theory and problems in financial accounting, including the following items on the balance sheet: inventory, long-term assets, investments, short term liabilities, bonds, and leases.

Course Prerequisites: BUS 371 Intermediate Accounting I.

Required Course Materials

Spiceland, J. D., Nelson, M. W., & Thomas, W. B. (2016). *Intermediate accounting* (9th ed.). New York, NY: McGraw-Hill Education. ISBN: 978-1259722660.

Additional Resources: Calculator; Microsoft Excel

Instructor Information

Instructor: **Charles Anderson**

Email: canderson@walsh.edu

Office Hours: **By appointment**

Student Success Support

Milana Tarbuk

Student Success Advisor

Phone: [234-262-1973](tel:234-262-1973)

Email: milana.tarbuk@online.walsh.edu

Technical Support

Contact Technical Support

Phone: [1-800-867-5309](tel:1-800-867-5309)

Email: helpdesk@walsh.edu

Program Student Learning Outcomes (PSLOs)

A graduate of the DeVille School of Business will:

- PSLO 1: Communicate effectively
- PSLO 2: Think critically and solve problems supporting their decision with appropriate analytical and quantitative techniques
- PSLO 3: Demonstrate effective decision making that incorporates the tenets of ethics and cultural awareness
- PSLO 4: Demonstrate the personal and professional knowledge, skills and cross-cultural competencies to function effectively in a global environment
- PSLO 5: Demonstrate leadership in service to others
- PSLO 6: Demonstrate specific competencies in a specialized area of business

Course Student Learning Outcomes (CSLOs)

Upon completion of this course, students will be able to:

- demonstrate knowledge of the theory of items in the balance sheet and income statement.

- think critically and solve problems in intermediate accounting. They will be able to support their decisions with appropriate analytical and quantitative techniques.
- demonstrate knowledge in intermediate accounting and be able to communicate accounting information to users.
- obtain a working knowledge of advanced accounting concepts and principles.
- explain various inventory methods.
- prepare and analyze components of a balance sheet and income statement.

Learning Assessments

Throughout this course, you will have many opportunities to test your understanding of the material, such as individual and group work, knowledge checks, discussion board assignments, comprehensive exercise assignments, CPA/CMA practice exam questions, and exams. Although the individual, group work, and knowledge check activities are ungraded, it is imperative that you complete these since they will assist you with the comprehensive exercises and exams which are graded assignments.

Grading Scheme

Letter Grade

A

A-

B+

B

B-

C+

C

C-

D+

D

D-

F

Percentage

93% – 100%

90% – 92%

87% – 89%

83% – 86%

80% – 82%

77% – 79%

73% – 76%

70% – 72%

67% – 69%

63% – 66%

60% – 62%

below 60%

Category

Discussions

Homework

Exam 1

Exam 2

Exam 3

Total

Points

70

80

100

100

150

500

Late Assignments

Assignments turned in after the due date will receive zero points. No late assignments will be accepted.

*All assignments are due by **11:55 p.m. ET** on the day indicated on the assignment.

Course Policies

Your education as a business major/minor indicates the preparation to succeed as a professional in your field. As a result, the following are basic behaviors from a business professional and are required in this course.

- **Read.** Take time to thoroughly read and understand each week's assigned chapter.
- **Complete.** Complete all the online practice and graded activities.
- **Engage.** Online learning requires you to be proactive and engaged. Reach out if you have questions about material or the course itself.

Failure to follow the requirements will result in penalties ranging from point deductions and letter grade reductions to being "fired"—automatic withdrawal from course or an "F" grade for the course. Additional details on the above policies are below.

University and Departmental Policy

Accessibility Services for Students with Disabilities

Walsh University is committed to fostering an institutional climate in which qualified students with disabilities have full access to the academic environment. It is our practice to create an inclusive and accessible learning environment consistent with federal law.

If you feel that you may need an accommodation based on the impact of a disability or temporary medical condition, please contact Meredith Sodik, the Director of Academic Support Services, at 330-490-7529 or msodik@walsh.edu. Accessibility Services will confidentially discuss your needs, review your documentation, and determine your eligibility for reasonable accommodations. Please know that it is the student's responsibility to request and coordinate accommodations. Although students may contact Accessibility Services at any point throughout the semester, it is ideal for a student's accommodations to be arranged and communicated as early as possible because accommodations are not retroactive.

DeVill School of Business Code of Conduct

To grow, to learn, to lead, and to serve the global community.

The mission of the DSoB is to “prepare our graduates to be leaders in service to others through a relevant, global, and integrated business curriculum within a Catholic, practitioner-oriented teaching institution.” The DSoB expects everyone to conduct themselves in a manner commensurate with the highest of professional standards. We represent the DSoB in a variety of different capacities, both in and out of the classroom, including class attendance, involvement in student organizations, field trips,

and events on and off campus. In those capacities, our conduct will reflect the following behaviors and characteristics when representing the DSoB:

Service	Advance a culture of leadership in service to others.
Courtesy & Mutual Respect	Treat students, faculty, staff, and others with courtesy and mutual respect, while refraining from disruptive behavior.
Honesty	Act honestly, morally, and ethically in upholding the highest professional standards for learning, research, and writing
Integrity	Safeguard academic freedom, be receptive of diverse perspectives, uphold the DSoB code of ethics, and engage in civil discourse in the pursuit of education, enrichment, and personal and professional development.
Engagement	Be attentive and actively engaged in class and at events.
Professionalism	Act professionally and, when appropriate, dress professionally reflecting that of the work environment.
Timeliness	Arrive on time to class and events.
Diversity	Respect the diversity of individuals, ideas, cultures, strengths, and experiences and the value it adds to the DSoB.

Faculty, staff, and students may confidentially refer any conduct that negatively impacts the normal pursuit of academic, administrative, or extracurricular activities, or that violates any University policies or rules while representing the DSoB, to the Dean of the DSoB to determine if further action is required.

University Administrative Withdrawal Policy

After one written warning to the student, and with appropriate notice of such a practice in the syllabus, an instructor may administratively withdraw a student from a course after unexcused non-attendance in an on-ground course, or unexcused non-participation in an online course, in at least 20% of the specific course schedule per the following schedule:

- 3-5 week course – after one week
- 8 week course – after two weeks
- Semester course – after three weeks

The student must receive one written warning from the instructor to the student's Walsh University email address. Administrative withdrawals will not be permitted after the last day to withdraw from the term (per appropriate term of the Academic calendar) without permission of the Dean of Graduate Affairs or the Dean of Academic Services. Refer to the academic calendar for specific dates. A student who is administratively withdrawn from a class will receive a final grade of W (withdrawal).

E-Learning Modality Considerations

Any student who fails to participate during the first week must contact the instructor as soon as possible. If a student fails to participate for consecutive or non-consecutive weeks as defined by the schedule above, the student may be administratively withdrawn from the class by the instructor per the above Administrative Withdrawal policy.

Academic Honesty

The DeVille School of Business subscribes to the Academic Honesty Policy published in the most recent edition of the *Walsh University Catalog*.

Plagiarism is a serious offense against academic integrity and honesty. It entails benefitting directly from someone else's ideas without giving due credit and is the unacknowledged use of someone else's published or unpublished writing or ideas. There are many kinds of plagiarism:

- a. *Handing in a paper written by someone else*
- b. *Copying directly from sources without using quotation marks*
- c. *Using someone else's sequence of ideas, arrangement of material, or pattern of thought*
- d. *Inadequately paraphrasing a source by changing only slightly the author's word choice and sentence structure, instead of completely rephrasing the ideas/ideas in your own words*
- e. *Plagiarizing your own work by handing in a paper you have already submitted in one course as an original work for another course (this is generally not acceptable without the full knowledge and consent of all faculty members involved)*
- f. *Failing to document a direct quote, a paraphrase, a summary, or a chart or graph, both in the body of the paper [an in-text citation] and in the "References" or "Works Cited"*

Late Work Policy

The DSoB is committed to developing the behaviors required for success in the workplace and expects that assignments and other work will be submitted as requested. Late assignments will not be accepted for grading.

Writing Policy

A minimum of twenty-five (25%) percent of the grade on ALL written assignments is based on the writing skills evidenced in the writing assignment. Those skills are evaluated using the written report evaluation criteria (DSoB Writing Rubric) available from the School of Business.

A student scoring lower than 16.5/24 on the DSoB Writing Rubric (14/24 in 100- and 200- level BUS courses) will not have their work graded for quality, and the student will be required to remediate his/her work by getting writing tutoring provided by the Academic Support Center at Walsh University which is available in person or by electronic means.

A specific plan of action may be determined by the course instructor in consultation with the Academic Support Center. A specific plan of action may include, but is not limited to: requiring a student to attend writing tutoring sessions prior to each subsequent assignment in the course; requiring students to submit multiple drafts of a paper; and/or requiring a student to attend multiple writing tutoring sessions. Any assignment that is remediated will be graded for content quality upon resubmission, however in fairness to those who submit acceptable work when it is due, the written quality grade will remain as it was upon first submission."

Format:

Term Papers: Term papers submitted for School of Business courses will conform to APA writing guidelines. The format is published in the Manual of the American Psychological Association (current edition) and it also available at the [Purdue Online Writing Lab](#).

Approved: January 29, 2003; Revised Spring 2009; Revised April, 2015

Citation:

All sources used for term papers and projects submitted for DeVille School of Business courses will be properly cited and conform to APA writing guidelines. The format is published in the *Publication Manual of the American Psychological Association*, Current edition. APA guidelines are available at the [Purdue Online Writing Lab](#).

Course Schedule

Weekly Topic(s)

Week 1: Inventories: Additional Issues

Week 2: Inventories: Additional Issues contd.

Week 3: Property, Plant, and Equipment and Intangible Assets: Acquisition

Week 4: Property, Plant, and Equipment and Intangible Assets: Acquisition contd.

Week 5: PPE and Intangible Assets: Utilization and Disposition

Week 6: PPE and Intangible Assets: Utilization and Disposition contd.

Week 7: Investments

Week 8: Investments contd.

Week 9: Current Liabilities and Contingencies

Week 10: Current Liabilities and Contingencies contd.

Week 11: Bonds and Long-Term Notes

Week 12: Bonds and Long-Term Notes contd.

Week 13: Leases

Week 14: Leases contd.

Week 15: Accounting Changes and Error Corrections

Week 16: Final Exam Week

Deliverables

Discussion 1.1: Introduce Yourself!

Discussion 1.2: Retail Inventory Method

Activity 1.1: Group Work

Activity 2.1: Group Work

Activity 2.2: Terminology Review

Discussion 2.1: Ethics Case 9-11

Assignment 2.1: Problem 9-12

Quiz 2.1: CPA/CMA Exam Questions

Discussion 3.1: Accounting for Goodwill

Activity 3.1: Group Work

Activity 4.1: Group Work

Activity 4.2: Group Work

Activity 4.3: Terminology Review

Discussion 4.1: Judgment Case 10-8

Homework 4.1: Problems 10-5 & 10-8

Quiz 4.1: CPA/CMA Exam Questions

Discussion 5.1: Communication Case 11-2

Activity 5.1: Group Work

Activity 5.2: Group Work

Homework 5.1: Problem 11-4 and 11-8

Discussion 6.1: Pittsburgh Steelers Football Robots

Activity 6.1: Terminology Review

Activity 6.2: Group Work

Exam 1: Chapters 9-11

Activity 7.1: Group Work

Activity 8.1: Group Work

Discussion 8.1: Research Case 12-5

Homework 8.1: Problem 12-9

Quiz 8.1: CPA/CMA Exam Questions

Activity 9.1: Group Work

Discussion 9.1: Case 13-16

Homework 9.1: Problem 13-2

Activity 10.1: Group Work

Activity 10.2: Terminology Review

Discussion 10.1: Reporting Liabilities

Quiz 10.1: CPA/CMA Exam Questions

Activity 11.1: Group Work

Activity 11.2: Group Work

Homework 11.1: Exercise 14-11

Discussion 12.1: Judgment Case 14-9

Activity 12.1: Group Work

Activity 12.2: Group Work

Activity 12.3: Matching Exercise

Homework 12.1: Spreadsheet Activity

Quiz 12.1: CPA/CMA Exam Questions

Exam 2: Chapters 12-14

Discussion 13.1: Ethics Case 15-3

Homework 13.1: Exercise 15-6

Discussion 14.1: Communication Case 15-2

Activity 14.1: Group Work

Activity 14.2: Matching Exercise

Quiz 14.1: CPA/CMA Exam Questions

Activity 15.1: Group Work

Activity 15.2: Group Work

Activity 15.3: Group Work

Activity 15.4: Matching Exercise

Activity 15.5: Matching Exercise

Discussion 15.1: Influence on Accounting Methods

Exam 3: Comprehensive + Chapters 15 & 20

Due Date

Day 3; Day 7

Day 3; Day 7

Day 5

Day 5

Day 7

Day 3; Day 7

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Day 3; Day 7

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Appendices

**Deville School of Business
Writing Rubric
Exit Expectations**

Criterion

Organization & Coherence

Professional Tone/Voice

Presentation of Ideas

Word Choice

Sentence Structure

Grammar & Spelling

Punctuation % Capitalization

Format (Length, Report, Essay, APA)

*Score may be recorded in decimals or fractions.

0

Not Acceptable

Unorganized and incoherent.

Tone and voice are inappropriate throughout.

Lacking in flow of thoughts and ideas.

Word choice is confusing, unclear and/or inappropriate.

Sentences are fragmented and incomplete.

No attention given to grammar and spelling.

No attention given to punctuation and capitalization.

No apparent format.

1

Needs Improvement

The paper is weak in organization and/or coherence. The reader cannot identify a line of reasoning.

Frequent lapses in tone and voice. The writing does not engage the reader.

Minimal flow of thoughts and ideas.

Word choice is poor and/or inappropriate.

Several sentences are constructed incorrectly.

Errors are frequent and distracting.

Errors are frequent and distracting.

Inappropriate format and/or frequent inconsistency in application.

2

Satisfactory

The paper is generally organized and coherent. The reader can mostly follow the line of reasoning.

Tone and voice are generally appropriate with only minor lapses.

Flow of thoughts and ideas is generally consistent.

Word choice is generally clear, concise and appropriate.

Most sentences are well phrased, clear and varied.

Minor errors are apparent but do not detract from or obscure meaning.

Minor errors are apparent but do not detract from or obscure meaning.

Appropriate format but with minor inconsistencies in application.

3

Exemplary

The paper is well organized and coherent throughout. The reader can follow the line of reasoning.

Tone and voice are professional and consistently appropriate throughout.

Flow of thoughts and ideas is consistent throughout.

Word choice is accurate, clear, concise and appropriate throughout.

Sentences are well phrased, clear and varied throughout.

Writing is error free throughout.

Writing is error free throughout.

Appropriate format consistently applied and artifact within assigned page length.

Total
Score

Score*

0-3

Deville School of Business
Oral Presentation Rubric
Exit Expectations

Criterion

Organization and Coherence

Flow (smooth transitions from point to point & slide to slide, where applicable)

Non-Verbal (eye contact, gestures, movement, posture)

Verbal Crutches (use of ah, um, uh, you know, etc.)

Appearance

Demeanor (Professional conduct)

Length

Visual Appeal/Satisfaction (originality, creativity, charts, graphs)

*Score may be recorded in decimals or fractions.

0

Not Acceptable

Unorganized and incoherent.

Fragmented.

Lacking in all attributes.

Inarticulate.

No attention to appearance.

No attention to demeanor.

> +/- 2 minutes

Ineffective or inappropriate.

1

Needs Improvement

The presentation is weak in organization and/or coherence. The audience cannot identify a line of reasoning.

With few exceptions, flow is generally disjointed.

Needs improvement (circle): eye contact, gestures, movement, posture.

Frequent use of verbal crutches.

Inappropriate appearance.

Inappropriate demeanor.

+/- 2 minutes

Lacks variety, originality, boring. Graphics do not support the message.

2

Satisfactory

The presentation is generally organized and coherent. The audience can mostly follow the line of reasoning.

Flow supports delivery of the message.

Generally acceptable in all areas with minor lapses.

Generally fluent with minor lapses.

Generally professional in appearance.

Generally professional in demeanor.

+/- 1 minute

Supports the message and engages audience but does little to enhance the presentation.

3

Exemplary

The presentation is well organized and coherent throughout. The audience can follow the line of reasoning.

Flow is supportive and seamless.

Exceptional in all areas.

Fluent throughout.

Professional appearance.

Professional demeanor. Exudes confidence and poise throughout.

Used allotted time.

Exceptional in originality and/or creativity. Graphics enhance and reinforce the message.

Total
Score

Score*

0-3