

Linfield College
Course Syllabus
Spring Term 2007



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Course:

BUS 364

Intermediate Accounting II (online)

3 credit hours

Instructor:

Jeff Edwards

Portland Community College

Sylvania campus:

PO Box 19000

SS 215 Office F57

Portland, OR 97280-0990

jedwards@pcc.edu

voice mail: 503-977-4461

fax: 503-977-4959

Course Description:

Continuation of BUS 363, Intermediate Accounting I. This course covers depreciation, intangible assets, liabilities and shareholders' equity.

Course Prerequisites:

BUS 363 Intermediate Accounting I

Instructional Materials: *Required*

1. Textbook

Intermediate Accounting:

12th edition 2007

Kieso, Weygandt and Warfield

John Wiley & Sons, Inc.

ISBN 0-471-74955-9

The textbook can be purchased at the bookstore or online at:

www.linfieldbookstore.com

2. Software

Microsoft Excel and/or Microsoft Word

You will also need to get the free download of Adobe Acrobat Reader. Go to

www.adobe.com and click on “Get Adobe Reader.

Instructional Materials: *Optional*

You may want to consider buying the optional Study Guide; many students find it helpful. Again, it’s completely optional.

Study Guide for Intermediate Accounting

12th edition

Kieso, Weygandt & Warfield

Volume 1: Chapters 1 – 14

ISBN 0-471-74959-1

Course Requirements:

During the term we will cover the following chapters of the textbook:

Chapter 11: Depreciation, Impairments and Depletion

Chapter 12: Intangible Assets

Chapter 13: Current Liabilities and Contingencies

Chapter 14: Long-Term Liabilities

Chapter 15: Stockholders’ Equity

Chapter 16: Dilutive Securities and Earnings per Share

Chapter 17: Investments

For each chapter we cover students will be required to:

1. read and understand the materials in the textbook
2. prepare solutions to selected problems from the textbook and send to me via the **Assignment Drop** tool.
3. Prepare a short writing assignment (You’re the Instructor!)
4. take an online quiz (multiple choice)

In addition, students will take (online) a midterm exam and a final exam.

Weekly Schedule

	From		To		
Week 1	Mon	2/19	Sun	2/25	Intro & Chapter 11
Week 2	Mon	2/26	Sun	3/4	Chapter 12
Week 3	Mon	3/5	Sun	3/11	Chapter 13
Week 4	Mon	3/12	Sun	3/18	Chapter 14
Week 5	Mon	3/19	Sun	3/25	Chapter 14
Week 6	Mon	3/26	Sun	4/1	Spring Break
Week 7	Mon	4/2	Sun	4/8	Midterm Exam
Week 8	Mon	4/9	Sun	4/15	Chapter 15
Week 9	Mon	4/16	Sun	4/22	Chapter 15
Week 10	Mon	4/23	Sun	4/29	Chapter 16
Week 11	Mon	4/30	Fri	5/4	Chapter 16
Week 12	Mon	5/7	Fri	5/11	Chapter 17
Week 13	Mon	5/14	Fri	5/18	Chapter 17
Week 14	FRI	5/18	SAT	5/26	Final Exam

Major Assignments

Quizzes	(11 @10 points each)	110
Problems	(11 @ 20 points each)	220
You're the Instructor Discussion	(11 @ 20 points each)	220
Midterm Exam		120
Final Exam		<u>120</u>
		790

Practice assignments (Week 1)

During the first week of the term I will assign 4 simple exercises (ungraded). These exercises are designed to help you learn how to use some of the tools within WebCT.

The exercises include:

1. Self introduction (using the Discussion Board)
2. Message to the instructor (using Private Mail)
3. Practice Quiz (using the online quiz tool)
4. Excel assignment (using the Assignment Drop tool)

Chapter quizzes: There are 11 online quizzes (1 each for Module #2 - #12). Each quiz contains 10 multiple choice questions worth 1 point each. You will have 45 minutes to complete each quiz. Some of the questions are taken from the **optional non-graded** self-quiz; others are new questions.

Problems from the text: For each chapter I will assign problems from the text. Each assignment is worth 20 points. Your solutions are to be prepared in MS Excel and submitted to me via the Homework In-Box. Here's how I grade them:

1. Submitted and complete = 20 points
2. Submitted but **not** complete = 10 points
- 3 **Not** submitted = 0 points

Thus, the key is to complete the problem (even if it is not perfect) and submit it on time. Don't stress on whether or not you have the exact right answer. I will post the authors' **master** solution the following week so that you can compare your solution to theirs. Then use your corrected solution when studying for the midterm and final exams.

NOTE: Assignments not submitted by the posted due date will NOT be accepted for credit.

You're the Instructor: For each chapter there will be a writing assignment requiring you to explain (as an instructor) a concept from the text. Minimum length is 250 words. Each assignment is worth 20 points.

Midterm and final exams: These exams (taken online) will contain 40 multiple choice questions. Some of the exam questions are taken from the chapter quizzes; others are new questions. You will have 3 hours to complete the exams. Chapters covered are:

- | | |
|---------|------------------|
| Midterm | chapters 11 – 14 |
| Final | chapters 15 - 17 |

Grading Criteria:

Grades are awarded based on the total number of points earned by completing the major assignments.

711 and above	A
632 - 710	B
553 - 631	C
474 - 552	D
473 and below	F
special cases	I (Incomplete)

I do not give + or – grades. Rather, if you come within five points of the next higher grade, I award you the higher grade. For example, a score of 706 points will qualify you for an “A.” A score of 705 points earns a “B.”

(A grade of **I** may be given when the quality of work has been satisfactory but some **MINOR BUT ESSENTIAL** requirement of the course has not been completed. If the work is not completed within a year, the grade will change to **F**).

I grade this way so as to make the course non-competitive and to encourage collaboration, as much as that is possible in an online course. I especially encourage students to contact each other to share ideas from the textbook, to prepare for exams and quizzes and to work out solutions to the exercises and problems. You are not competing against your classmates, only yourself.

Accommodation

If you have a disability and need an accommodation, please contact me via Private Mail. Students requesting accommodations must provide documentation of disability and should work through their advisor or The Director Of Learning Support Services at Linfield.

Academic Integrity

Students of Linfield College are expected to behave as responsible members of the college community and to be honest and ethical in their academic work. Linfield strives to provide students with the knowledge, skills, judgment, and wisdom they need to function in society as educated adults. To falsify or fabricate the results of one's research; to present the words, ideas data, or work of another as one's own; or to cheat on an examination corrupts the essential process of higher education

Miscellaneous:

Students who have not communicated with me via email, voice mail or in person by the *end of the second week of the term* will be *automatically* dropped from the class.