

**Linfield College**  
**Intermediate Accounting II (BUS364)**  
**Spring Term 2008**

**Instructor:** Carla Moha

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**Office Hours:** Online (Please email for an appointment if possible)

**Course Description:**

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

**Course Objectives:**

- Be able to compute depreciation and depletion for long-lived assets using various methods.
- Be able to properly report and analyze property, plant, equipment, and natural resources.
- Be able to appropriately identify, value, and report intangible assets.
- Be able to properly account for research and development costs.
- Know how to properly account for gain and loss contingencies.
- Know the characteristics of and how to accurately report current liabilities.
- Use and apply accounting rules regarding long term liabilities and specifically bond issuance, payment, and retirement.
- Be able to appropriately account for and report all stockholder's equity items and transactions including different classes of stock, dividends, and retained earnings.
- Know how to define and account for the issuance, conversion, and retirement of convertible and dilutive securities.
- Compute Earnings per share in a simple and complex capital structure.
- Be able to account for and accurately report debt and equity securities.

**Course Prerequisites:**

BUS 363 Intermediate Accounting I

**Textbook Required:**

Intermediate Accounting: 12<sup>th</sup> Edition

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](http://www.linfieldbookstore.com)

**Software Required:**

Microsoft Excel and Microsoft Word

You will also want to get the free download of Adobe Acrobat Reader if you do not have it yet, it may be helpful throughout the term. Go to [www.adobe.com](http://www.adobe.com) and click on “Get Adobe Reader.”

### **Course Requirements:**

Chapters 11-17 will be covered in the course. For each chapter the students will be required to:

1. Read through the materials in the textbook. (Pay special attention to the examples given.)
2. Prepare homework solutions in MS Excel and MS Word to selected problems from the textbook and send to me via the Homework In-Box tool.
3. Take an online quiz (multiple choice.)

There will also be an online midterm and final exam.

<b>Grading:</b>	<b>Points</b>	<b>Grading Scale</b>
Chapter Quizzes	110 (11@10 points)	486 and above A
Chapter Homework Problems	220 (11@20 points)	432 – 485 B
Midterm Exam (Chapters 11-14)	120	378 – 431 C
Final Exam (Chapters 15-17)	120	324 – 377 D
		323 and below F

I do not assign + or – grades. If you are within 5 points of the next higher grade, I will give you the higher grade.

It is your responsibility to know where you stand in this class. If you are unsure, please discuss the matter with me via email. Withdrawals from the course are the student’s responsibility. You must go through the proper channels for withdrawal from the class, or you will receive an “F” for the course.

### **Chapter Quizzes:**

There are 11 online quizzes. Each quiz contains 10 multiple choice questions for a total of 10 points. You will have 2 hours to complete each of the quizzes. Some of the questions may be taken from the optional practice quizzes.

### **Chapter Homework Problems:**

Homework assignments will be assigned for each chapter. Each assignment is worth 20 points. Your assignments should be prepared in MS Excel and submitted to me via the Homework In-Box. Please see the course calendar for specific homework assignments and due dates. Homework will receive a check-plus (100%) if all problems were reasonably attempted. A check (80%) will be given for attempting most of the problems. A check-minus (60%) will be given if little attempt was made towards the assignment. A zero will be given if the assignment is not attempted.

I am not looking for 100% accuracy on the homework, but you will want to complete the homework problems as accurately as possible. I will post the homework answer key the

week after the due date, and you will want to compare your solution to the answer key. 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.**

**Live chats:**

Each week there will be a “live chat” in the Chat area of our course. This is a live discussion led by your instructor. This is a chance to ask questions on the current week’s assignment and material. Helpful tips will also be shared during those sessions. To attend you will need to go to the Chat area in the course (button on toolbar on the left of screen) and you can type in your questions/comments as you have them. It is all text based so I type my replies as well. This is Optional so if you cannot make it, that is okay. You may view the Chat Log that I post into the discussions after it has been completed. Times will be announced each week and may vary.

**Chapter Discussion Posts:**

There will be a graded discussion topic for each chapter for a total of 10 topics. To earn full points in the discussions, you will need to post to the discussion two times with your first post by Saturday 11pm so that there will be time for others to read your message before the week ending. Your first post should address one of the discussion questions at hand (there may be one or a few ?’s posed in the discussion each week.) Your second post will be due by Monday 11pm each week (late posts will not be allowed.) Your second post can be a reply to a classmate or an answer to another question posed by me in the discussion. The discussion will be an important part of the learning experience where we will discuss topics covered each chapter, other problems from the text, and quiz related issues.

**Midterm and final exams:**

These online exams will contain 40 multiple choice questions. Some of the exam questions are taken from the chapter quizzes and optional practice quizzes. You will have 4 hours to complete the exams.

**Schedule:**

Week 1	Saturday	2/16	Sunday	2/24	Intro to WebCT and Chapter 11 Exercises 11-1 & 11-4 Problems 11-1 & 11-12 Chapter 11 Quiz Week 1 Discussion
Week 2	Monday	2/25	Sunday	3/2	Chapter 12 Exercises 12-3 & 12-6 Problems 12-2 & 12-5 Chapter 12 Quiz Week 2 discussion
Week 3	Monday	3/3	Sunday	3/9	Chapter 13 Exercises 13-2 & 13-6

					Problems 13-2 & 13-4 Chapter 13 Quiz Week 3 discussion
Week 4	Monday	3/10	Sunday	3/16	Chapter 14 (1/2) Exercise 14-4 Problem 14-2 Chapter 14 Quiz (1/2) Week 4 discussion
Week 5	Monday	3/17	Sunday	3/23	Chapter 14 (2/2) Exercise 14-5 Problem 14-5 Chapter 14 Quiz (2/2) Week 5 discussion
Week 6	Monday	3/24	Sunday	3/30	Spring Break
Week 7	Monday	3/31	Sunday	4/6	Midterm Exam
Week 8	Monday	4/7	Sunday	4/13	Chapter 15 (1/2) Exercise 15-1 Problem 15-1 Chapter 15 Quiz (1/2) Week 6 discussion
Week 9	Monday	4/14	Sunday	4/20	Chapter 15 (2/2) Exercise 15-15 Problem 15-5 Chapter 15 Quiz (2/2) Week 7 discussion
Week 10	Monday	4/21	Sunday	4/27	Chapter 16 (1/2) Exercise 16-1 Problem 16-2 Chapter 16 Quiz (1/2) Week 8 discussion
Week 11	Monday	4/28	Sunday	5/4	Chapter 16 (2/2) Exercise 16-13 Problem 16-3 Chapter 16 Quiz (2/2) Week 9 discussion
Week 12	Monday	5/5	Sunday	5/11	Chapter 17 (1/2) Exercise 17-2 Problem 17-5 Chapter 17 Quiz (1/2) Week 10 discussion
Week 13	Monday	5/12	Sunday	5/18	Chapter 17 (2/2) Exercise 17-5 Problem 17-11 Chapter 17 Quiz (2/2) Week 11 discussion
Week 14	Monday	5/19	Thursday	5/29	Final Exam!

**Academic Honesty:**

Cheating and plagiarism will not be tolerated. Any student found to be engaging in either of these activities at any point in the course will receive a failing grade for the assignment and/or entire course and may be subject to further college sanctions.

**Students with disabilities:**

Students with documented disabilities who may need accommodations, who have any emergency medical information the instructor should know of, or who need special arrangements in the event of evacuation, should make an appointment with the instructor as early as possible, no later than the first week of the term.

**Incompletes:**

A grade of Incomplete (I) is given only in emergency situations. The student must request an Incomplete in writing and must obtain my permission. All uncompleted work must be completed within the time limits I set. If you simply don't turn in the final assignments or the final exam, your course grade will be calculated with the missed portion counting for 0 points.