

Linfield College
Course Syllabus
Summer Term 2007



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Course:

BUS 365

Intermediate Accounting II (online)

3 credit hours

Instructor:

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Course Description:

Accounting principles, conventions and rules as reflected in the pronouncements of leading professional and accounting research organizations. Valuation of current and fixed assets and the impact of valuation procedures on income determination.

Course Prerequisites:

BUS 363 and 364 Intermediate Accounting I & II

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 downloads for:

(a) *Adobe Acrobat Reader* Go to www.adobe.com and click on “Get Adobe Reader.

(b) *PowerPoint Viewer* Go to :

<http://www.microsoft.com/downloads/details.aspx?FamilyId=428D5727-43AB-4F24-90B7-A94784AF71A4&displaylang=enwww.adobe.com> and click on “Download”

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 18: Revenue Recognition

Chapter 19: Accounting for Income Taxes

Chapter 20: Accounting for Pensions and Postretirement Benefits

Chapter 21: Accounting for Leases

Chapter 22: Accounting Changes and Error Analysis

Chapter 23: Statement of Cash Flows

Chapter 24: Full Disclosure in Financial Statements

Chapter 24A: Basic Financial Statement Analysis

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	6/18	Sun	6/24	Intro & Chapter 18
Week 2	Mon	6/25	Sun	7/1	Chapter 19
Week 3	Mon	7/2	Sun	7/8	Chapter 20
Week 4	Mon	7/9	Sun	7/15	Chapter 21
Week 5	Mon	7/16	Sun	7/22	Midterm & Chapter 22
Week 6	Mon	7/23	Sun	7/29	Chapter 23
Week 7	Mon	7/30	Sun	8/5	Chapter 24
Week 8	Mon	8/6	Sun	8/12	Chapter 24-A & B
Week 9	Mon	8/13	Sun	8/19	Final Exam

Major Assignments

Quizzes	(8 @10 points each)	80
Problems	(8 @ 20 points each)	160
You're the Instructor Discussion	(8 @ 20 points each)	160
Midterm Exam		120
Final Exam		<u>120</u>
		640

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 [Announcements](#) tool)
2. Message to the instructor (using Private Mail)
3. Practice Quiz (using the online quiz tool)
4. Excel assignment (using the [Assignments](#) tool)

Chapter quizzes: There are 8 online quizzes (1 each for Module #2 - #9). 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 [Assignments](#) tool. 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 18 - 21 |
| Final | chapters 22 – 24A |

Grading Criteria:

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

576 and above	A
512 - 575	B
448 - 511	C
384 - 447	D
383 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 571 points will qualify you for an “A.” A score of 570 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.