

# Course Syllabus

## Section 1: Course Information

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**Semester, Year**

Spring 2020

**Format**

Traditional face-to-face

**Course ID**

ACTG 3123

**Course Title**

Intermediate Accounting II

**College**

Jannetides College of Business and Entrepreneurship

**Prerequisites**

ACTG 3113 Intermediate Accounting I and BUSI 2133 Principles of Financial Accounting and BUIS 2233 Principles of Management Accounting

**Credit Hours**

3 credit hours

**Instructor**

William Hahn, DBA, CPA (Ohio)

Professor

863-667-5141

bhahn@seu.edu

**Office Hours**

MWF 10 -11 a.m.

Other times by appointment

**Course Description**

This course covers accounting principles in the areas the conceptual framework, revenue recognition, time value of money, and concepts related

to accounting for cash, accounts receivable, inventory, fixed assets, and investment securities.

## **Course Overview**

This course provides a solid foundation in accounting theory that will prepare students for further pursuit of an accounting major, will lay a foundation for success in taking the CPA or CMA exam, and will advance their preparation for a career in accounting

## **Instructional and Learning Methods**

The course will include various types of instructional and learning activities. Learning content will be facilitated using these instructional methods: Lecture and question-answer, in-class active learning exercises, quizzes, out of class assignments, and tests.

## **Course Materials**

**Required textbooks:** Spiceland, Nelson, Thomas (2018). *Intermediate Accounting* (10th ed.). McGraw-Hill Irwin. Available in the University bookstore. This text is used for both the Fall and Spring semesters.

### **Course materials:**

- **Financial Calculator:** You should have a financial calculator for this class. BAI Plus, HP10bII, or HP12c are the best choices.
- **Microsoft Excel:** You should have access to this spreadsheet tool.

Required and optional textbooks are accessed and ordered through [SEU's bookstore](#).

Handouts will be provided throughout the class to demonstrate workplace application and/or amplify textbook concepts and will be considered part of the course materials.

**Disclaimer:** The resources utilized in this course provide information, thoughts and insights that should encourage critical thinking on the part of the student. Please note as well that as an Assembly of God institution, Southeastern University does not necessarily endorse specific personal, religious, philosophical, or political positions found in these resources.

### **Course Topics**

- Liabilities
- Owners' Equity
- Special Topics: Statement of Cash Flows; Accounting Changes and Error Corrections; Disclosures, Segment Reporting, and Interim Reporting

**The purpose of this course is to introduce, reinforce, and measure learning on the following topics:**

- Accounting theory
- Investment accounting
- Short-term and long-term liabilities
- Stockholders' equity
- Earnings per share
- Statement of cash flows

**As a result of reading, study, and assessments in this course, the student should be able to:**

- Calculate values and account for investment securities
- Account for current liabilities
- Calculate bond values and record bond entries
- Calculate and account for leases
- Compute and record current and deferred income taxes
- Apply pension accounting standards
- Understand and account for stockholders' equity transactions
- Calculate basic and diluted EPS
- Prepare and interpret a cash flow statement
- Accounting for accounting errors
- Understand and interpret interim financial reports

### **Intended Learning Outcomes Key Performance Indicators**

- **Students who successfully complete this course will demonstrate their learning through performance-based activities and assessments. Successful students will:**
- Account for and interpret various types of short- and long-term debt alternatives used by firms.
- Account for current and deferred income taxes.
- Understand the nature of and account for various equity accounting alternatives.
- Be able to prepare and interpret a statement of cash flows.
- Understand how financial disclosures impact financial reporting.

## **SEU Mission and Vision Statements**

### **Mission Statement**

Equipping students to discover and develop their divine design to serve Christ and the world through Spirit-empowered life, learning, and leadership.

### **Vision Statement**

Southeastern University is anchored by Spirit-empowered education in a Christ-centered, student-focused learning community. Southeastern's global impact is marked by a deep commitment to transforming minds and engaging culture through the integration of faith, learning and service. Each student's divine design is nurtured and unleashed through the investment of faculty and staff, relationships within the community, the rigor of scholarship, diverse learning experiences and the discipline of spiritual formation, which propels students into a lifetime of serving the world in the Spirit of Christ.

In addition to our mission and vision statement, we hold fundamental truths about the Christian faith that include the following:

- The Scriptures are inspired by God and declare His design and plan for mankind.

- There is only one true God who is revealed in three persons: Father, Son and Holy Spirit (commonly known as the Trinity).
- Jesus Christ, as God's son, was both fully human and divine.

We are proud of our affiliation with the Assemblies of God and our Pentecostal tradition. We are also proud to be a welcoming community for students from all Christian backgrounds and denominations. Our campus includes many Baptists, Presbyterians, Methodists, etc., as well as nondenominational students. Everyone shares a strong commitment to knowing Christ and making Him known, and we celebrate our theological similarities while appreciating our differences.

Refer to [Human Sexuality](#) for additional details related to What We Believe.

### **Sexual & Gender-Based Discrimination Syllabi Statement**

Southeastern University is committed to creating an environment for every student to thrive academically spiritually and socially. An aspect of creating this culture is providing avenues for students to discuss and report any activity that may compromise this commitment.

Under a federal law known as Title IX, "no person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance" (Title IX of the Education Amendments of 1972).

While students should feel comfortable approaching faculty with issues they may be struggling with or concerns they may be having, students should know that all faculty and staff are required to report certain information about Sexual Misconduct and certain crimes to University administration, in

order to help keep the University community safe, and to connect students to all of the resources and reporting options that are available.

For example, if you inform faculty or staff (in private or during class discussions) of an incident of Sexual Misconduct, that individual will keep the information as private as possible, but is required to bring it to the attention of the institution's Title IX Office. If a student would like to talk to the Title IX office directly, they can do so by e-mail at [smpowell@seu.edu](mailto:smpowell@seu.edu), by phone at 863-667-5236, or in person at Pansler U228. For more information about Title IX reporting options as well as confidential resources at Southeastern, please go to: <http://www.seu.edu/titleix>.

If you are struggling with an issue that is traumatic, unusually stressful, or results in disruptive behavior, faculty and staff will likely inform the Care Team. If students would like to reach out directly to the Care Team for assistance, they can do so at the Campus Counseling Center (<http://myseu.seu.edu/services/counseling-health-wellness-services/seu-care-team/>) located in Health Services in Smith Hall, by phone at 863-667-5205, or by e-mail at [care@seu.edu](mailto:care@seu.edu).

### **CAMPUS RESOURCES**

**ADA SUPPORT SERVICES – 863-667-5283**

**COUNSELING SERVICES – 863-667-5205**

**STUDENT CONDUCT OFFICE – 863-667-5486**

**SAFETY & SECURITY OFFICE – 863-667-5190**

## Section 2: Course Policies

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### Grading Scale

The university's general grading scale is provided in the Academic Policies and Procedures section of the [Southeastern University Catalog](#). All online courses use the following scale:

Grade Letter	Grade Percentage
A	94 – 100%
A-	90 – 93%
B+	87 – 89%
B	84 – 86%
B-	80 – 83%
C+	77 – 79%
C	74 – 76%
C-	70 – 73%
D+	67 – 69%
D	64 – 66%
D-	60 – 63%
F	0 – 59%

### Late Work

I do not accept late work.

### Extra Credit

Extra Credit is not accepted in this course.

## **Final Exam Policy Statement**

Every professor is obligated to administer a final exam or hold an appropriate class during the regularly scheduled exam period. Every student is obligated to take the final exam or attend that appropriate class during the regularly scheduled exam period. Please plan accordingly and carefully for final exams. You must not plan vacations, ministry appointments, weddings, airline flights, or any other similar activity or engagement that will conflict with the final exam schedule. Also, do not schedule any of these activities so close to your final exam that the commute to the activity conflicts with the final exam schedule.

Final exams will be administered in the room where the class normally meets. Students with more than 3 exams scheduled on one day can petition the instructor and department chair/college dean to take one of the exams another day.

Please plan accordingly for final exams. You must not plan vacations, ministry appointments, weddings, purchase airline tickets, or any other similar activity or engagement that will conflict with the final exam schedule.

## **Attendance Policy and Class Participation**

Students are both expected and encouraged to attend classes regularly. Attendance means arriving on time and being present in class with textbook(s), pen/pencil, paper, and allowable note-taking devices. The lack of attendance may affect a student's grade. For traditional fall and spring semesters, a student may miss a class without penalty equal to the number of times a class meets per week as follows:

1. If the class meets one time a week, a student may miss one class.
2. If the class meets two times a week, a student may miss two classes.



3. If the class meets three times a week, a student may miss three classes.

If a student's absences exceed the number of times a class meets per week, a professor may:

- Subject the student to a penalty of not more than one letter grade based on attendance alone.
- Recommend to the Provost that a student with excessive absences be withdrawn from the course.

Being tardy to a class also counts towards absences. Late arrivals are tracked as follows:

1. If the class meets one time a week, each tardy is one-half of an absence.
2. If the class meets two times a week, each tardy is one-half of an absence.
3. If the class meets three times a week, each tardy is one-third of an absence.

**Specialized course requirements:** None

Students are required to login to the online course platform and complete the Student Acknowledgement Quiz prior to the end of Drop/Add. Students who do not complete the quiz will be dropped from the course.



For web-based activities, the instructor will monitor student activity and participation through MyFIRE. Students are required to participate in all face-to-face and web-based class activities (such as discussion board posts and responses, chat, or conference sessions and group projects).

Students are expected to:

- Exhibit behavior that is respectful to faculty, fellow students, staff, and the facility.
- Arrive to class on time, actively participate, and remain in class for the designated period.
- Keep up with assigned readings and complete assignments on time.
- Contribute fully to team assignments.
- Spend a minimum of two hours outside of class studying for each hour of classroom time.

### **Official Email**

You are expected to check your SEU webmail account **daily** during the course term. All written correspondence between instructor and student must be handled through the SEU email system.

### **MyFire Use**

You are expected to frequently check your MyFIRE account as messages, assignments, grades, and other important related materials may be posted. It is the student's responsibility to check grades and notify your instructor if you have questions. Do not wait until the last week of the course to contact the instructor with questions about the course tasks.

### **Technical Difficulties**

Southeastern University is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty that prevents students from completing a time-sensitive activity or assessment, students should report any problems to the instructor and also contact the 24x7 MyFIRE Support Center via the

various links provided on every course homepage (available options: chat, email, phone).

Be sure your computer system complies with all SEU Technical Requirements. These requirements are listed within MyFIRE and a Browser Checker is provided under the "Need Help?" drop-down to ensure the browser you are using is compatible with MyFIRE.

### **Technical Support**

If you have questions or need assistance, you can reach out to our 24/7 Support Center at [1-888-889-6599](tel:1-888-889-6599) or [click here](#) to submit a support ticket via email. *Note: Email response is within 24 hours. If immediate assistance is required, please contact support via phone/chat.* To chat LIVE! with a Support Representative, [click here](#).

### **Disability Statement**

Southeastern University is committed to ensuring equal access to all educational activities, academic programs and services as defined in Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. The Office of Academic and Auxiliary Services coordinates accommodations for students with documented physical, learning, and/or psychological disabilities. To begin the process of requesting accommodations, please call 863-667-5283 or email [adaservices@seu.edu](mailto:adaservices@seu.edu).

### **Academic Honesty**

Plagiarism is considered a serious academic offense at Southeastern. It undermines the educational process and violates the integrity of the community.

*Plagiarism occurs when a writer (regardless of intent) uses someone else's language, ideas, or other original material without acknowledging its source.*

Plagiarism includes unattributed use of any source, in any medium, published or unpublished. Work already submitted for a grade in another course may not be resubmitted unless the professor specifically states otherwise.

Some examples of plagiarism include:

- Quoting or paraphrasing material without attributing it to its source
- Copying segments from the work of others without giving proper credit
- Submitting as original work written entirely by someone else

Widely known facts do not require citation and do not count as plagiarism so long as they are communicated in the writer's own words. Ideas and observations original to the writer also do not require citation.

For more information, visit the SEU [Plagiarism page](#) on our website.

### **Additional Assistance**

**Tutoring** (Academic Center for Enrichment – 2<sup>nd</sup> floor in Buena Vida East)

Provides tutorials and other academic services.

**Retention** Cara Cimi, Mod 28, 863-667-5668: Provides counseling for students planning to withdraw. Helps withdrawing students find financial and other resources to be able to stay in school. Seeks to identify “at risk” students prior to withdrawal.

**Career Readiness** For more information on meeting a Career Coach, building a resume, and receiving information on how class projects can assist in achieving *SEU CAREER READINESS BADGES*, contact **COMPASS: The Center for Calling & Career** ([insert office location](#)). Career Readiness badges are supported by the SEU Faculty, get the attention of employers, and assist students to #navigateyourstory.

For career coaching support, appointments, and drop-in hours, contact: [compass@seu.edu](mailto:compass@seu.edu) or call 863-667-5157.

### **Course Evaluation**

In order to help SEU to assess the effectiveness of our courses and instructors, all registered students must complete the course evaluation toward the end of the semester. **When you receive a course evaluation for this course, you are required to complete it.**

### **Official Withdrawal**

The last day to officially withdraw from this course is **(03/10/20)**. Please consult the Registrar's Office for details prior to the withdrawal date.

### **Netiquette**

Some courses require engagement with the online course platform. When utilizing the online course platform, students must demonstrate netiquette.

#### **General Rules of Netiquette**

- Make your messages easier to read by making your paragraphs short and to the point.
- DO NOT SHOUT BY TYPING IN ALL CAPS.
- Utilize humor in appropriate forms. Avoid hostile, abusive, libelous, or rude comments. No vulgar, sexist, racist, biased, or other objectionable language will be tolerated.
- Reinforce others in the course (e.g., "Good presentation!" or "Thanks for the feedback."). Valid criticism is acceptably expressed in the form of thoughtful alternatives. Do not insult or "flame" others.
- Think twice and send once. The old carpenter adage to measure twice and cut once holds great value here. Once you send something not well-thought out you will find it difficult and time-consuming to

recover. Think about what you want the group and the professor to think about you.

- Use spell-check and grammar-check. The little errors commonly accepted in email or text-messaging with friends and family are distracting and inappropriate in a college discussion forum.
- In an online discussion forum, debate is welcome, but be tactful in responding to others. Remember that there's a person (or a whole class) at the receiving end of your post.
- If you quote a previous post (by using the reply function for example), quote only enough to make your own point.
- If you want to get in touch with only one person in the class, send a message to that individual's e-mail address, not to the entire discussion list.

Basic courtesy goes a long way to a good online experience. Respond politely and promptly, be patient and expect that differences in knowledge, experience, and background may take extra effort to succeed in the communication portion of the course. Value differences, ask clarifying questions, and do not focus on confrontation. Utilize prayer and biblical relationship principles as needed. Involve the instructor when appeal to community leadership is needed.

### **Section 3: Course Schedule**

The **Course Schedule** provides a listing of your work in this course. The assessments are listed by week and include the due dates and point values. The course schedule follows the academic week. Beginning of Wednesday and ending of Tuesday (at midnight) of each scheduled week.

**The course instructor may adjust the schedule throughout the semester. Students will be notified of adjustments.**

**Withdrawal:** The last day to withdraw from this course is [\(03/10/20\)](#). Please consult the Registrar's Office for details prior to the withdrawal date.

**Abbreviations** that may be used in this chart:

PPT: PowerPoint Presentations

TEXT: Readings

DF: Discussion Forum

Due Dates: Mon=Monday, Tu=Tuesday, Wed=Wednesday,  
Th=Thursday, Fri-Friday, Sa=Saturday, Su=Sunday

Due Times: Assignments are due by or before 11:55 PM EST on due date, unless otherwise noted.



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## **Week 1:**

### **Aim**

Be sure you read the learning outcomes that your instructor has set for this week and then do your best to accomplish them.

- ***Introduction and course expectations***
- ***Learn the primary features of accounting for investments***

### **Learn**

This section lists all your reading assignments and may include additional resources that your instructor is providing to help you complete the activities and

- ***Read: Chapter 12***
- ***Read: Course Syllabus***

### **Apply**

Now you're ready to demonstrate your learning for the week. The items below are those on which you'll be graded this week and may include discussions, activities, assignments, quizzes, exams, and projects.

- ***Complete Student Acknowledgement Quiz in MyFire (for attendance)***
- ***Assignment for Week 1: Questions: 1, 2, 6, 6, 7, 14, 16 Brief Exercises: 1, 2, 3, 4, 5, 10 Exercises: 1, 3, 9, 23; Problem: 15; Case: 6***
  - ***Due: Thursday, start of Week One***
  - ***Points: None***



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## **Week 2:**

### **Aim**

- ***Review of current liabilities***
- ***Review of Buckle, Inc. annual report.***

### **Learn**

- ***Read: Chapter 13***

### **Apply**

- ***Assignment for Week 2.***



- o Questions: 1, 2, 3, 4, 5, 10, 15, 17; Brief Exercises: 1, 2, 3, 7, 8, 9, 12, 14; Exercises: 1, 3, 5, 21, 23; Problems: 11; Case: 16
- o *Due: Thursday, start of week two, Start of Class*
- o *Points: None*

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## **Week 3:**

### **Aim**

- *Analysis of long-term liabilities*
- *Ability to calculate bond values and rates of return*

### **Learn**

- *Read: Chapter 14*

### **Apply**

- o *Assignment for Week 3. Questions: 2, 3, 4, 5, 6, 7, 9, 10; Brief Exercises: 1, 2, 3, 4, 6, 7: Also 5—plus amortization schedule in Excel; Exercises: 1, 5, 9, 14; Problems: 21; Case: 2*
- o *Due: Thursday Start of week three, Start of Class,*
- o *Points: None*

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## **Week 4:**

### **Aim**

- *Review key concepts from Chapters 12 through 14*

### **Learn**

- *Review Key Concepts: Chapters 12 through 14*

### **Apply**

- *Midterm Examination: Chapters 12, 13, 14*
  - o *Due: Tuesday Start of week 4, Start of Class*
  - o *Points: 100, which is 30% of course grade*

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## **Week 5:**

### **Aim**

- *Analysis of lease accounting*

## **Learn**

- *Read: Chapter 15*

## **Apply**

- o *Assignment for Week 5. Questions: 1, 2, 3, 5, 7, 8, 9, 14;*
- o *Brief Exercises: 1, 2, 3, 4, 5, 8, 9, 10; Exercises: 1, 3, 6, 37; Problems: 3 (Complete this problem by developing and Excel spreadsheet.); Case: 4, this is part of the research grade*
- o *Due: Thursday, Start of week four, Start of Class*
- o *Points: None*
- *Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class prior to outside an outside assignment, or may be unannounced homework assessment.*
  - o *Due: As announced during class*
- o *Points: Average of all assignments is 10% of course grade*



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## **Week 6:**

### **Aim**

- *Introduce current and deferred income tax accounting*
- *Perform tax calculations and record accounting entries*

### **Learn**

- *Read: Chapter 16*

### **Apply**

- *Assignment for Week 6. Questions: 1, 2, 3, 6, 7, 8, 10, 12; Brief Exercises: 1, 2, 3, 4, 5, 6, 7, 10; Exercises: 1, 3, 8, 9, 12, 28, 31; Problems: 1; Case: 7, this is part of the research grade*
  - o *Due: Thursday, Start of week six, Start of Class*
  - o *Points: None*

- **Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class prior to outside an outside assignment, or may be unannounced homework assessment.**
  - **Due: As announced during class**
- **Points: Average of all assignments is 10% of course grade**

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## **Week 7:**

### **Aim**

- **Understand and apply pension accounting standards**

### **Learn**

- **Read: Chapter 17**

### **Apply**

- **Assignment for Week 7. Questions: 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 22; Brief Exercises: 1, 2, 3, 5, 8, 9, 10, 11, 14; Exercises: 1, 3, 5, 8, 10; Problems: 6; Case: 7 (For Buckle) Part of research grade.**
  - **Due: Thursday, Start of week seven, Start of Class**
  - **Points: None**
- **Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class prior to outside an outside assignment, or may be unannounced homework assessment.**
  - **Due: As announced during class**
- **Points: Average of all assignments is 10% of course grade**

## **Week 8:**

### **Aim**

- **Review key concepts from Chapters 15 through 17**

### **Learn**

- **Review Key Concepts: Chapters 15 through 17**

### **Apply**

- **Midterm Examination: Chapters 15, 16, 17**
  - **Due: Tuesday Start of week 8, Start of Class**

- **Points: 100, which is 30% of course grade**



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## **Week 9:**

### **Aim**

- **Explore stockholders' equity accounting standards**
- **Record entries for issuing and repurchasing common stock**

### **Learn**

- **Read: Chapter 18**
- **Apply**
- **Assignment for Week 9. Questions: 1, 2, 3, 4, 5, 7, 8, 12, 13, 14, 18, 21; Brief Exercises: 1, 2, 3, 4, 5, 8, 11, 13, 14; Exercises: 1, 2, 3, 7, 12, 19, 20, 25; Problems: 10; Case: 7: In addition to questions, use the DuPont equation to calculate ROE**
  - **Due: Thursday Start of week nine, Start of Class**
  - **Points: 100, part of application average for semester, which is 30% of course grade**
- **Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class prior to outside an outside assignment, or may be unannounced homework assessment.**
  - **Due: As announced during class**
  - **Points: Average of all assignments is 10% of course grade**

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## **Week 10:**

### **Aim**

- **Explore earnings per share accounting standards**

### **Learn**

- **Read: Chapter 19**
  
- **Apply**
  - **Assignment for Week 10. Questions: 1, 2, 5, 6, 8, 9, 10, 11; Brief Exercises: 1, 2, 3, 4, 5, 12, 13, 14, 15; Exercises: 6, 14, 19, 26; Problems: none; Case: none**
  - **Due: Thursday, Start of week ten, Start of Class**
  - **Points: None**
  
- **Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class prior to outside an outside assignment, or may be unannounced homework assessment.**
  - **Due: As announced during class**
  - **Points: Average of all assignments is 10% of course grade**

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## **Week 11:**

### **Aim**

- **Understand the FASB requirements for the statement of cash flows and be able to construct a cash flow statement and interpret it**

### **Learn**

- **Read: Chapter 21**

### **Apply**

- **Assignment for Week 11. Questions: 2, 3, 5, 8, 9; Brief Exercises: 1, 3, 5; Exercises: 1; Problems: 1, 17 (indirect method only); Case: none**
  - **Due: Thursday, Start of Week eleven, Start of Class**
  - **Points: None**
- 
- **Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class**

*prior to outside an outside assignment, or may be unannounced homework assessment.*

- *Due: As announced during class*

○ *Points: Average of all assignments is 10% of course grade*

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## **Week 12:**

### **Aim**

- *Analysis and accounting for errors and estimates*

### **Learn**

- *Read: Chapter 20*

### **Apply**

- *Assignment for Week 12. Questions: 1, 2, 3, 6, 9, 12; Brief Exercises: 1, 4, 7, 9; Exercises: 1, 5, 10, 18, 25; Problems: none; Case: 3*

- *Due: Thursday, start of week twelve, Start of Class*

- *Points: None*

- *Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class prior to outside an outside assignment, or may be unannounced homework assessment.*

- *Due: As announced during class*

- *Points: Average of all assignments is 10% of course grade*

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## **Week 13:**

### **Aim**

- *Understand the requirements and interpretation of interim financial reports required by the Securities and Exchange Commission (SEC)*

### **Learn**

- *Read: Handouts of 10-K and 10-Q and 8-K for Buckle and/or Tootsie Roll*

### **Apply**

- **Assignment for Week 13. Reading and discussion of selected**
  - **Due: Thursday, Start of week thirteen, Start of Class**
  - **Points: None**
  
- **Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class prior to outside an outside assignment, or may be unannounced homework assessment.**
  - **Due: As announced during class**
  
  - **Points: Average of all assignments is 10% of course grade**

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## **Week 14:**

### **Aim**

- **Review and catchup of previously covered course concepts**

### **Learn**

- **Specific concepts to be determined**

### **Apply**

- **Assignment for Week 14. Handout readings**
  - **Due: Thursday, Start of week fourteen, Start of Class**
  - **Points: None**
  
- **Research Project. See Appendix C. This aspect of the course pedagogy cannot be determined in advance. These projects will be announced in class prior to outside an outside assignment, or may be unannounced homework assessment.**
  - **Due: As announced during class**
  
  - **Points: Average of all assignments is 10% of course grade**

## **Week 15:**

### **Aim**

*Final Exam Week*

### **Learn**

- *Review Chapters 18-21*
- **Apply**
- *Take final exam*



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## **Section 4: Detailed Assignment Descriptions**

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### **Assignment Name**

*Exam One*

### **Due Date; Points**

*After completion of Chapter 14, 100*

### **Description**

*In-class multiple choice exam.*

### **Assignment Name**

*Exam Two*

### **Due Date; Points**

*After completion of Chapter 17, 100*

### **Description**

*In-class multiple choice exam*

### **Assignment Name**

*Exam Three*



**Due Date; Points**

*Assigned final exam day, 100*

**Description**

*In-class multiple choice exam*

**Assignment Name**

*Research on accounting topics or accounting homework*

**Due Date; Points**

*Research or homework assignments, 100*

**Description**

*Assigned following coverage of selected concepts during the semester.*



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## Section 5: Summary of Assessments

### **Assessment Type**

*Exam One*

### **Description**

*Covers chapters 12-14*

### **Total Possible Points; Due Date**

*100 points, After completion of chapter 14*

### **Grade Weight**

*30% of the course grade*

### **Assessment Type**

*Exam Two*

### **Description**

*Covers chapters 15-17*

### **Total Possible Points; Due Date**

*100 points, After completion of chapter 17*

### **Grade Weight**

*30% of the course grade*

### **Assessment Type**

*Exam Three*

### **Description**

*Covers chapters 18-21*

### **Total Possible Points; Due Date**

*100 points, Assigned final exam day*

### **Grade Weight**

*30% of the course grade*

### **Assessment Type**

*Research and Homework Completion*

### **Description**

*Selected application of textbook concepts or assessment of homework completion*

**Total Possible Points; Due Date**

*100 points each topic, Intentional as announced in class*

**Grade Weight**

*Average of all research/homework items is 10% of the course grade*

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## **Section 6: Selected Bibliography and Web Resources**

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*No additional books or journal readings.*

Buckle Annual Report

[https://corporate.buckle.com/sites/default/files/annual\\_reports/AnnualReport\\_2018.pdf](https://corporate.buckle.com/sites/default/files/annual_reports/AnnualReport_2018.pdf)

Netflix Annual Report

[http://www.annualreports.com/HostedData/AnnualReports/PDF/NASDAQ\\_NFLX\\_2018.pdf](http://www.annualreports.com/HostedData/AnnualReports/PDF/NASDAQ_NFLX_2018.pdf)

## **Appendix A: Condensed Course Plan**

### Chapter Assignments

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#### Chapter Assignments

#### Intermediate Accounting II

#### Spring 2020

Some of the following material will be developed in class and some will be assigned for overnight preparation with following class-day review. I will review preparation of assigned material on a random basis. So, be prepared each and every day in order to maximize your contribution and preparation point values.

#### **Chapter Twelve**

Questions: 1, 2, 6, 6, 7, 14, 16

Brief Exercises: 1, 2, 3, 4, 5, 10

Exercises: 1, 3, 9, 23

Problems: 15

Case: 6, this is part of the research grade.

#### **Chapter Thirteen**

Questions: 1, 2, 3, 4, 5, 10, 15, 17

Brief Exercises: 1, 2, 3, 7, 8, 9, 12, 14

Exercises: 1, 3, 5, 21, 23

Problems: 11

Case: 16

## **Chapter Fourteen**

Questions: 2, 3, 4, 5, 6, 7, 9, 10

Brief Exercises: 1, 2, 3, 4, 6, 7: Also 5—plus amortization schedule in Excel

Exercises: 1, 5, 9, 14

Problems: 21

Case: 2

## **Chapter Fifteen**

Questions: 1, 2, 3, 5, 7, 8, 9, 14

Brief Exercises: 1, 2, 3, 4, 5, 8, 9, 10

Exercises: 1, 3, 6, 37

Problems: 3 (Complete this problem by developing and Excel spreadsheet.)

Case: 4, this is part of the research grade

## **Chapter Sixteen**

Questions: 1, 2, 3, 6, 7, 8, 10, 12

Brief Exercises: 1, 2, 3, 4, 5, 6, 7, 10

Exercises: 1, 3, 8, 9, 12, 28, 31

Problems: 1

Case: 7, this is part of the research grade

## **Chapter Seventeen**

Questions: 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 22

Brief Exercises: 1, 2, 3, 5, 8, 9, 10, 11, 14

Exercises: 1, 3, 5, 8, 10

Problems: 6

Case: 7 (For Buckle) Part of research grade.

### **Chapter Eighteen**

Questions: 1, 2, 3, 4, 5, 7, 8, 12, 13, 14, 18, 21

Brief Exercises: 1, 2, 3, 4, 5, 8, 11, 13, 14

Exercises: 1, 2, 3, 7, 12, 19, 20, 25

Problems: 10

Case: 7: In addition to questions, use the DuPont equation to calculate ROE

### **Chapter Nineteen**

Questions: 1, 2, 5, 6, 8, 9, 10, 11

Brief Exercises: 1, 2, 3, 4, 5, 12, 13, 14, 15

Exercises: 6, 14, 19, 26

Problems: none

Case: none

### **Chapter Twenty-One**

Questions: 2, 3, 5, 8, 9

Brief Exercises: 1, 3, 5

Exercises: 1

Problems: 1, 17 (indirect method only)

Case: none

## **Chapter Twenty**

Questions: 1, 2, 3, 6, 9, 12

Brief Exercises: 1, 4, 7, 9

Exercises: 1, 5, 10, 18, 25

Problems: none

Case: 3

## **Research and Interim Reporting**

This will include current FASB accounting issues and/or consideration of public accounting interim financial reporting trends and conventions.

# **Appendix B: Common Ratios and Workplace Presentation**

A ratio summary will be distributed in class.

## **Appendix C: Expanded Course Grade Information**

### **EVALUATION**

1. Evaluation Activities:
  - a. Three Tests—Each are 30% of total grade. In other words, tests are 90% of total grade. The final exam is one of the three exams.
  - b. Research Projects—Constitute 10% of total grade. Several throughout the semester on selected topics. There will be two to four of these projects. Random review of homework preparation will be part of this grade. All grades will be averaged for this grading component purpose.
  - c. End of Chapter Assignment Preparation—when collected will be included for grading purposes, specifically, points earned will be included in the research project component (homework will be reviewed on a non-announced, random basis during the semester). Homework completion will also be used to evaluate a student's interest level in the class.
  - d. Contribution to Classroom Discussion and Activities—not used for grading purposes, but will be used to evaluate a student's interest level in the class.



## Appendix D: Expanded Course Expectations

### RESPONSIBILITIES OF STUDENTS

Information in each chapter and each assignment will provide a framework for the next topic of discussion. The pace of this course is intense, and the workload is significant. Instructional methods will include lecture, advance preparation assignments, and student interaction.

Each student is expected to commit to the following guidelines in this class. These are:

1. **Preparation**—the class discussion will mean little if text material is not read and the assignments are not prepared in advance.
2. **Presence**—unique thoughts and insights cannot be contributed to group discussions, or to student learning, if you are not present.
3. **Promptness**—late arrivals disrupt the class and adversely impact the decorum of the process. **Note: Three times late equals one absence for evaluation purposes.**
4. **Participation**—as part owner of the discussion, it is each student's responsibility to share in the advancement of the group's collective skills and knowledge.
5. **Attendance**—Adhere to college policy.
6. **Academic Honesty**—Any instance of academic dishonesty, including plagiarism, will be handled in accordance with the Student Handbook.
7. **Specific Policies**—If you cannot be present for a class, you are responsible for contacting a fellow student by using email in order to find out what was covered in class the day you were absent and what will be covered in the next class.

Material will be covered in class that is not presented in the textbook. This material may include information included in lectures, additional readings, and in-class exercises. Exams will include this material as well as material assigned in the textbook.

Material **not turned in when due will NOT be accepted and will earn a grade of zero.** If you miss a class, your material may be submitted via email, but to earn a grade such material must be time-dated prior to the start of class.

**Attendance is important.** This class meets two times a week. Any absences in excess of what is allowed by the SEU policy set forth above will result in an appropriate grade reduction.

**Failure to take a exam on the assigned date will result in a ZERO for that exam** unless the absence is **approved in advance** by me or is an emergency that is excused by the Dean of the College of Business and Legal Studies. *If you travel with an athletic team or are a member of another SEU approved club or group, you are responsible for submitting assigned material prior to your departure or via email while traveling.*

All other academic policies are described in the Student Handbook.

# Appendix E: Rubric

## Written Assignment Evaluation Form

The following rubric will be used for written assignment evaluation.

\_\_\_\_\_A. Weekly Assignment Evaluation Rubric :

All Material Complete	Completed Some Depth Lacking	Incomplete Effort	Poor Effort or Not Submitted
100	90	75	Zero

The following will be used to develop the overall grade above and provide detail for any issues with the submission

_____ 1.	PRESENTATION APPEARANCE/FOLLOWED DIRECTIONS (Headings, Order of Presentation)		
Professional	Good	Acceptable	Poor
10	8	7	6 or less
_____ 2.	WRITING MECHANICS (Punctuation/Spelling/Paragraphs)		
Professional	Good	Acceptable	Poor
10	8	7	6 or less
_____ 3.	USE OF BUSINESS STYLE		
Professional	Good	Acceptable	Poor
10	8	7	6 or less
_____ 4.	QUALITY OF ANALYSIS AND CRITIAL THINKING/PROBLEM SOLVING DEMONSTRATED		
Professional	Good	Acceptable	Poor
70	65	60	50 or less

General Comments:

- a. You have put much work into this paper
- B. Directions not followed: see course syllabus and in-class handouts for specifics
- C. PLAGIARIZED (-100 points)