

**SEMESTER/YEAR:** SPRING 2010  
**COURSE MEETING:** Alt A Thursday 6-8:50 PM  
**DATES :** 1/14 1/28 2/11 2/25 3/11 3/25 4/8 4/22  
**LOCATION:** SOUTHWEST CENTER  
**CREDITS:** 3

Course: ACCT-319-1S Title: Intermediate Accounting II

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Office Hours: Telephone for appointment (usually found in Maryville Campus Library, 2<sup>nd</sup> floor)

**Prerequisite:** ACCT 318 - Intermediate Accounting I

**Pre-Assignment:** Read Chapter 13

**Required Textbook:**

*Intermediate Accounting*, Kieso, Weygandt, Warfield, Twelfth Ed., Wiley.

**Please note:**

**This syllabus is subject to change at the discretion of the instructor. It is the student's responsibility to stay informed of such changes**

**Academic Accommodations**

*Maryville University provides accommodations and supports for students with disabilities as defined by the Americans with Disabilities Act. If you have a documented disability and wish to discuss academic accommodations, please contact the course instructor and/or the Director of the Academic Success Center located in the University Library (314.529.6850).*

### **Attendance:**

You are expected to attend every class. If you need to miss a class session, contact me BEFORE the class period. Homework assignments cannot be made up. Exams may only be made up when I am contacted in advance and supplied with an excuse that is both appropriate and verifiable. In those rare occasions when a make-up exam is given a 10% penalty may be applied to the score.

### **Course Description:**

A study of the body of generally accepted accounting principles (GAAP) specifically concerned with the problems of balance sheet valuation and the effect upon the statement of cash flows.

### **Course Objectives:**

- 1) To further develop the ability to analyze, interpret, and solve accounting problems
- 2) To increase the students ability in understanding, evaluating, and comparing the various principles that apply to accounting
- 3) To help the student prepare for advanced accounting and tax courses (CPA exam)
- 4) Familiarize the student with the guidelines of the FASB and AICPA
- 5) To provide an increase depth and understanding of GAAP

### **Article Review/Presentation:**

One of the duties of an accountant is to prepare written reports. An accountant must have the ability to communicate effectively, written and verbal. An article review (approximately 2-3 pages, double-spaced, typewritten pages) is a requirement of this course. The article may be chosen from any of the accounting journals or business related newspapers (Wall Street Journal, Financial Times, St. Louis Business Journal). Please choose an article that is related to a topic being covered during this term (see page 4 of syllabus).

The review should have an introductory thesis, a main body discussing the major points in the article, and a final paragraph summarizing the following:

- 1) How does the article relate to what we covered in class or will be covering?
- 2) What did you learn from reading the article?
- 3) Do you agree with the author of the article (why or why not)?
- 4) What are the implications of what was stated in the article?

Depending on the class size, I anticipate having this article review/presentation prepared in groups of two. One paper from each group will be turned in for grading, and a joint presentation (lasting no longer than 15 minutes) will be discussed in class.

This will be further discussed and assigned to groups during the first class (January 14).

The purpose of the article review is to encourage students to stay informed of current topics in the accounting profession. Therefore, the article should be recent (written within the last six months). As it will be topic specific and informational to the entire class, the topic assigned will be from the material reviewed during the previous session (for example, January 28<sup>th</sup> article review and presentation should cover the topics covered on January 14, Kieso and Weygandt Chapters 13 and 14, and so forth).

Grading for the paper will consist of the following:

- Communication skills, i.e. grammar, spelling, neatness, proper form, vocabulary usage, subject-verb agreement, verb tense, etc...
- Adequate summary and explanation of the subject
- Analysis of various viewpoints – be sure to include your own opinion
- Presentation skills to the class, knowledge of the material, discussion among class

### **Research Project:**

Similar to the article review, this project will involve a more in-depth look into any of the topics covered in this class. This research project will involve multiple information sources (footnoted) and be approximately 4-5 pages, double-spaced, typewritten pages. Grading will be similar to the article review, but will not be presented to the class. This will also be discussed during the first class (January 14).

### **Examination and Grading Procedures:**

Exams	200 points
Article Review and Presentation	50 points
Research Project	<u>50 points</u>
Total	300 points

### **Grading Scale:**

A	93% - 100%	C+	78% - 79%
A-	90% - 92%	C	73% - 77%
B+	88% - 89%	C-	70% - 72%
B	83% - 87%	D	60% - 69%
B-	80% - 82%	F	59% and below

**(\*) Cheating and Plagiarism will result in a failing grade**

**Class Assignment Schedule:**

<b>Session</b>	<b>Keiso &amp; Weygandt Chapter</b>	<b>Learning Activity</b>
January 14	Chapter 13 – Current Liabilities & Contingencies Chapter 14 – Long-Term Liabilities	
January 28	Chapter 15 – Stockholders Equity Chapter 16 – Dilutive Securities and Earnings Per Share	
February 11	Chapter 17 – Investments Review for Exam	
February 25	<b>Exam #1</b> – Chapters 13-17 (100 points) Chapter 18 – Revenue Recognition	
March 11	Chapter 19 – Accounting for Income Taxes Chapter 20 – Accounting for Pensions and Postretirement Benefits	
March 25	Chapter 21 – Accounting for Leases Chapter 22 – Accounting Changes and Error Analysis	
April 8	Chapter 23 – Statement of Cash Flows Review for Exam	
April 22	<b>Exam #2</b> – Chapter 18-23 (100 points)	Research Project is due