



COURSE SYLLABUS

ACCT 322 – WB Intermediate Accounting II

Self-Paced Course – Web-Based Format Option

Session begins on the 1st day of enrollment month and ends on the last day of the 6th month.

Instructor Information

Instructor Name: Mariea Schnor

Faculty Email: schnorm@uiu.edu

Contact Information: For questions, comments, or concerns please contact the Self-Paced Degree Program office:

Telephone: 563-425-5200 or 1-800-553-4150

E-mail: selfpaced@uiu.edu

Address: Upper Iowa University, PO Box 1857, Fayette, IA 52142

Course Description

Semester Credits: 3-semester credits

Catalog Course Description:

An extension of the theory and principles of financial accounting, with emphasis on FASB pronouncements applicable to liabilities and owners' equity, and Cash Flow Statements; as well as analysis and interpretation of financial position and results of operations of a business organization.

Prerequisites: ACCT 321

Credit Hours: As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour Definition. As such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

For more information on how specific instructional modes meet this requirement, please see *UIU's Policy Guidelines for Instructional Time Expectations*: [UIU Policies](#).

Course Materials

It is the student's responsibility to make sure she/he has access to all required course materials by the start of the session.

Required Textbooks

Kieso, D., Weygandt, J. & Warfield, T. (2014). 2014 FASB update intermediate accounting. (15th ed.). New York, NY: John Wiley & Sons. ISBN: 978-1-118-98531-1.

Kieso, D., Weygandt, J. & Warfield, T. (2014). Intermediate accounting study guide: Volume I. (15th ed.). New York, NY: John Wiley & Sons. ISBN: 978-1-118-34417-0.

Recommended Resources

APA Publication Manual of the American Psychological Association: 7th Edition:
American Psychological Association (2020), ISBN-13: 978-1-4338-3217-8

Recommended Resources

Library Resources

See the *Library Resources* section in uiuLearn.

UIU Writing Center

- Email: writingcenter@uiu.edu
- Phone: (563) 425-5272

UIU Academic Success

- Email: academicsuccess@uiu.edu
- Phone: (563) 425-5264

Ordering Textbooks

Purchase your textbook through the online university bookstore, [BNC Direct](#), or by phone at (800) 325-3252.

Technical Support

Contact the UIU IT helpdesk for assistance with your UIU email and myUIU access. You can call 563-425-5876, email helpdesk@uiu.edu or visit www.uiu.edu/helpcenter.

You may contact uiuLearn 24X7 support for technical questions regarding your web-based course. Click “uiuLearn Tools” in the upper-right corner of your course and select “Help” in the drop-down menu for more information.

Use of Encyclopedia in Writing

Encyclopedias of any kind, including the very popular Wikipedia, can be useful to help gather background information and to point the way to more reliable sources. However, they are not considered appropriate sources for papers at the graduate or undergraduate level.

Course Objectives

1. Define current and long-term liabilities and describe their proper balance sheet presentations of each.

2. Account for stock transactions, including issuance and reacquisition of stock and payment of dividends.
3. Compute earnings per share for both simple and complex structures.
4. Describe the accounting and reporting treatment of debt and equity securities.
5. Describe accounting issues related to revenue recognition.
6. Identify issues related to inter-period tax allocation and balance sheet presentation of income taxes.
7. Distinguish between operating and capital leases and indicate the accounting treatment for each type of lease.
8. Identify, analyze, and record changes in accounting principles, changes in reporting entity, and changes in accounting estimates.
9. Identify, analyze, and correct errors in financial statements.
10. Summarize the components of the statements of cash flow and prepare a statement of cash flows in proper format.

Program Student Learning Outcomes

1. Understand technical knowledge of the accounting profession.
2. Apply accounting to address the needs of organization.
3. Gather, consolidate, safeguard, prepare and present accounting information for internal and external users.

Course Requirements and Grading Criteria

Course Requirements

1. Review the **entire** course syllabus before beginning the course. Be sure you understand the course procedures and objectives. Procedures do change, so please review **ALL** requirements and policies even if this is not your first course including, but not limited to, administrative withdrawal. Your course status will be affected if policies are not followed.
2. Students who develop a regular time schedule and set goals for unit completion are most successful in completing courses within a specific timeframe.
3. The feedback you receive from the instructor of your work is **critical** to your success on subsequent lessons. These comments allow you to improve and modify the next units if necessary.
4. Assignments are submitted using uiuLearn. Please complete all assignments and modules in order.
5. If the information in your syllabus is not clear or if units are not graded within a reasonable period of time, please contact your instructor using uiuLearn's email tool, if that doesn't work contact the Self-Paced Program office. We would like the opportunity to address concerns, however, we may not know unless we hear from YOU!

6. **ALWAYS** keep a copy of your completed work when submitting it for grading.

Assignments

Student Autobiography Student Autobiography is the first assignment in Unit 1.

Example: Since we may never have the opportunity to meet face to face, I would like to know a little bit about you. Please provide the following information and tell me about yourself (i.e. - your educational aspirations, employment, family, hobbies). Submit this autobiography as an MSWord document to the Student Autobiography Dropbox under Unit 1 in uiuLearn.

Short Answer Assignments

There are 2 short answer assignments - one in unit 2 and one in unit 5. Each short answer assignment is the first 4 questions each from each chapter for that unit. Each question response should be at least one paragraph (a minimum of 4 - 5 complete sentences) and must be prepared in a word processing program (i.e. Microsoft Word, Microsoft Works). Submit your assignment to the Turnitin enabled 'Short Answer' assignment Dropbox for that unit. **

Homework Assignments

There are 4 Homework assignments in units 1, 3, 4 and 7. These are problems and essay answers. You should do the problems in Excel or word. Please show all work. Submit to the Dropbox.

Concept Analysis

During Unit 6, you will complete a Concept Analysis. Prepare and submit to the Dropbox.

Current Events Assignments

There are 8 one-page essays on current events. Please pick a current accounting issue from the specific unit topics from any web-based source. Provide a one-page summary with the links and the application of that topic to that week chapters and topics. Good sources could be CNN, Journal of Accountancy, WSJ or the AICPA website - one for each unit.

Final Assessment

There is a timed, comprehensive final examination. There are 25 multiple choice questions on this exam. The time limit is 60 minutes. Even though there are only 25 multiple choice questions and you have 60 minutes, you will be required to be adequately prepared.

Use of Turnitin

Turnitin is an educational tool for evaluating and improving your writing skills. It will find matching text and provide the percentage of similarity with other sources – websites, student papers, articles, journals, periodicals & books.

Turnitin is used with the short answer assignments.

Grading Criteria

Activity	Points
Student Autobiography	20

Activity	Points
4 Homework Assignments (Unit 1 – 80 pts; Units 3, 4, & 7 – 100 pts)	370
2 Short Answer Assignments (75 points each)	150
8 Current Events Assignments (25 points each)	200
Concept Analysis	50
Final Assessment	200
Total	1000

Grading Scale

Letter Grade	Percent	Points
A	93-100%	930 – 1000
A-	90-92%	900 – 929
B+	87-89%	870 – 899
B	83-86%	830 – 869
B-	80-82%	800 – 829
C+	77-79%	770 – 799
C	73-76%	730 – 769
C-	70-72%	700 – 729
D+	67-69%	670 – 699
D	63-66%	630 – 669
D-	60-62%	600 – 629
F	0-59%	0 – 599

Grades and Feedback

This syllabus contains all assignments necessary for completing your self-paced course. Submit your completed assignments via uiuLearn.

If you need academic assistance with the course, please feel free to contact the Self-Paced Degree Program office.

To protect the integrity of the final assessment/exam, you only receive your final grade on the exam; you do not receive any feedback on the answers to the exam questions. The answers to the questions on the exam are not shared with students. Please remember to stay academically honest.

Turnitin

Turnitin is a tool for both teachers and students to ensure academic integrity by checking the originality of submitted papers to avoid issues of plagiarism and academic dishonesty. Students should be aware that Turnitin scans submitted work and compares it to ALL other sources on file.

Extension

Students will be allowed to request an extension and receive an 'X' (extension grade) at the end of their original six-month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines **AND**
- All course units and exams are not completed and submitted **OR**
- A course withdrawal has not been initiated.

Note: The fee for a self-paced extension is \$99 per course. The request for an extension must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course.

Extension grade details

- When the extension is granted and an "X" grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An 'X' grade posted to the student's official record will be replaced with a final letter grade; however, the extension will remain on the official transcript as a notation.
- If the course is not completed by the end of the extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- If credit is not earned by the end of the extension period, students can reenroll and repeat the entire course for credit.

Note: Students are not reported as enrolled during the extension period and are not eligible for student loan deferment. No more extension will be granted.

Course Schedule

Unit 1

Topics of Study	Current Liabilities and Contingencies
Activities	Review Course Syllabus About the Instructor Reach Chapter 13 Read Unit 1 Introduction
Assessments	Complete Student Autobiography Homework Assignment Current Events Assignment

Unit 2

Topics of Study	Long Term Liabilities
Activities	Read Chapter 14 Read Unit Two Introduction
Assessments	Short Answer Assignment

Topics of Study	Long Term Liabilities
	Current Events Assignment

Unit 3

Topics of Study	Stockholders Equity
Activities	Read Chapter 15 Read Unit 3 Introduction
Assessments	Homework Assignment Current Events Assignment

Unit 4

Topics of Study	Earnings per Share Investments
Activities	Read Chapters 16 and 17 Read Unit 4 Introduction
Assessments	Homework Assignment Current Events Assignment

Unit 5

Topics of Study	Revenue Recognition
Activities	Read Chapter 18 Read Unit 5 Introduction
Assessments	Current Events Assignment Short Answer Assignment

Unit 6

Topics of Study	Accounting for Income Taxes
Activities	Read Chapters 19 and 21 Read Unit 6 Introduction
Assessments	Current Events Assignment Concept Analysis Assignment

Unit 7

Topics of Study	Accounting Changes and Errors
Activities	Read Chapters 22 and 23 Read Unit 7 Introduction
Assessments	Homework Assignment Current Events Assignment

Unit 8

Topics of Study	Full Disclosure
Activities	Read Chapter 24 Read Unit 8 Introduction

Topics of Study	Full Disclosure
Assessments	Current Events Assignment Final Assessment

Course Expectations

Professional Writing and Speaking Guidelines

Communications in class and online should follow the Student Conduct and Discipline, Respect for the University Environment, and Code of Student Responsibility in the [Student Handbook](#) (pg. 20 and 21). Respect the opinions of others using appropriate language and communications.

University Policies

Withdrawal (W)

If a student decides to withdraw from a course before the end of an enrollment period, the student's charges, financial aid, tuition assistance, and/or veteran benefits could be affected. All students should consult with the Business Office and Financial Aid Office to understand the financial impact of withdrawing prior to initiating the withdrawal process.

Tuition adjustments are independent from academic and financial aid deadlines. Upon receiving a request for withdrawal, using the number of lessons submitted as compared to the total due, a refund of tuition is made according to the following guideline.

On or before the first day of the enrollment period* 100%

After the first lesson through 10% of the enrollment period 90%

After the first 10% through the first 25% of the enrollment period 50%

After the first 25% of the enrollment period 0%

*Enrollment is measured by the number of assignments to be submitted during a six-month period of time, as determined by the University, during which semester credits are earned toward graduation. The refund/repayments shall be calculated using the percentages noted above as determined using the number of assignments completed and the number of assignments yet to be submitted.

For example, if a student submitted 2 of 17 assignments, they completed 11.76% of the class assignments. The student would be refunded 50% of the tuition cost.

For students from Wisconsin, Maryland, Georgia, Oregon, or Arizona, state laws apply. For students enrolled through the cpacredits.com program, no refund is allowed after the first two weeks.

Students who withdraw from a course prior to submitting the first assignment, or who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99.

Course withdrawal may impact financial aid eligibility. A financial aid counselor is available to discuss this decision.

Upper Iowa University is required to use a pro rata schedule to determine the amount of Title IV aid the student has earned at the time of withdrawal. If financial aid funds have been released to the student because of a credit balance on the student's account at Upper Iowa University, the student may be required to repay some or all of the amount released to the student. This policy is subject to federal regulations. Contact the Financial Aid Office for details.

Withdrawing from a course in progress may result in significant student account charges. Consult with the Business Office before withdrawing. For more information on financial aid implications, go to uiu.edu/financialaid.

Administrative Withdrawal (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. **At least one complete assignment/unit must be received and verified by the instructor within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.** Students who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99. Students through the cpacredits.com partnership follow the withdrawal policy listed above. Non-Attendance (NA): Never attended grades are not applicable to the Self-Paced Degree Program.

Academic Accommodations

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Student Accessibility Services as early in the session as possible. In order to receive accommodations, students are required to disclose their disability to the Director by completing an application for services that can be found on the Student Accessibility Webpage. The Application Packet for New Students can be found here: <https://uiu.edu/experience/student-accessibility-services> In addition to the application packet, the student is required to submit supporting documentation. Submit these to the Student Accessibility Services Office either in person or by email/Fax. A brief interview, in-person, by phone or virtually, with the Director will confirm or deny the accommodations requested. The Student Accessibility Services Office will email accommodation letters to the appropriate professor, the student, and the student's advisor. Additionally, students should work cooperatively with their instructors throughout the session to make sure that their accommodations are appropriate and effective.

Contact the Director at (563) 425-5949, accessibility@uiu.edu or stop by the office on the 2nd floor of the Student Center, Office of Student Life, Room 229.

Academic Misconduct Policy

Cheating, academic dishonesty, and plagiarism constitute a violation of the offender's own integrity, as well as the integrity of the entire University; they will not be tolerated. Violators will receive sanctions based on the level of academic misconduct.

Cheating includes, but is not limited to:

- The use of unauthorized books notes or other sources in the giving or securing of help in an examination or other course assignments.
- The copying of other students' work or allowing others to copy your work. The submission of work that is not your own or allowing others to submit your work as theirs.
- The submission of the same work for two or more classes without the approval of instructors involved.

Academic dishonesty includes, but is not limited to:

- Sharing academic materials knowing they will be used inappropriately.
- Accessing another person's work without permission.
- Providing false or incomplete information on an academic document.
- Changing student records without approval.
- Obtaining and using texts or other materials intended for instructor use only.

Plagiarism includes, but is not limited to:

- The presentation of another's published or unpublished work as one's own.
- Taking words or ideas of another and either copying them or paraphrasing them without proper citation of the source.
- Using charts, graphs, statistics or tables without proper citation.

Levels of Academic Misconduct and Sanctions

The faculty member teaching the course has the primary responsibility for resolving allegations of academic dishonesty, though egregious violations will be resolved by the School administration, the Academic Misconduct Board, or some combination thereof. The final decision on the level of a violation rests with the Academic Misconduct Board. Options for resolving an alleged case of academic dishonesty range from dismissing the allegation with no negative sanction to being expelled from the university ([Academic Misconduct Policy: Table 1](#)). A negative sanction is defined as an action taken by the faculty member that affects the student's grade for the assignment or his or her cumulative grade for the course. Anytime academic misconduct is detected, the procedures outlined in [Academic Misconduct Policy: Table 1](#) should be followed. The incident will be maintained in a searchable database maintained by the Office of Academic Affairs.

Copyright Statement

In recognition of the Copyright Law of the United States (Title 17, United States Code), Upper Iowa University reminds both faculty members and learners that a willful infringement of the law may result in disciplinary action. The University library has available materials discussing the "fair use" concept, along with criteria and guidelines for reproduction and use of copyrighted materials.

This syllabus is subject to change.

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