UPPER IOWA UNIVERSITY

EDUCATION BUILT FOR LIFE

Course Syllabus

ACCT 322 - Intermediate Financial Acctng II

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

Instructor Information

Instructor Name: Jeannie Goodwin
UIU Faculty Email: goodwinj1@uiu.edu
Telephone Number: 269-588-0567
Office Location: Michigan (EST)

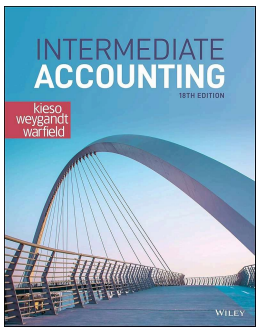
Course Description

Semester Credits: 3 credits
Catalog Course Description: In ACCT 322 - Intermediate Financial Accounting II, you'll advance your expertise in financial accounting. This course enriches your understanding of liabilities, owners' equity, and the preparation of Cash Flow Statements. It's an essential part of your journey in accounting, offering a comprehensive view of financial reporting and analysis, and equipping you with the tools to interpret and manage complex financial information effectively.
Prerequisites: ACCT 321
Course Fee: None

Credit Hour Policy: 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.



Intermediate Accounting (Looseleaf) 18TH Edition
Author: Kieso, Donald E.

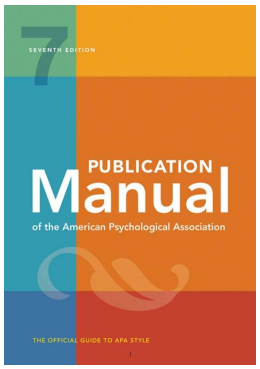
ISBN-13:978-1-119-79097-6

ISBN-10:1-119-79097-2

Edition/Copyright:18TH 22

Publisher: John Wiley & Sons, Inc.

Course Recommended Materials & Resources



American Psychological Association
Subtitle: Publication Manual of the American Psychological Association (7TH ed)
Authors: American Psychological Association
Edition: 7th Edition
ISBN-13: 978-1- 43383217-8

Course Outcomes

- Define current and long-term liabilities and describe their proper balance sheet presentations of each.
- Account for stock transactions, including issuance and reacquisition of stock and payment of dividends.
- Compute earnings per share for both simple and complex structures.
- Describe the accounting and reporting treatment of debt and equity securities.

- Describe accounting issues related to revenue recognition.
- Identify issues related to inter-period tax allocation and balance sheet presentation of income taxes.
- Identify, analyze, and correct errors in financial statements.
- 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.

General Education Assessment

Upper Iowa University is committed to ensuring that all undergraduate students participating in its general education program receive a broad education, while gaining essential professional skills across multiple disciplines. The Peacock Professional Experience provides nine learning outcomes, each of which articulates a specific skill students should gain, and are supported by knowledge provided by the courses students choose to take within the guidelines of the program. The outcome assessed in this course is the last outcome listed under Course Outcomes.

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.

Course Policies

Late Work

Late work is not accepted without obtaining an official extension ('X' grade) from the University. See the syllabus policy on Extensions for details.

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.

Grading Criteria

Criteria	Points
Student Autobiography	10
8 Task Based Stimulations (25 points each)	200
8 Unit Quizzes	200
Total	**410**

Grading Scale

Letter Grade	Points / Percentage
A	100-93
A- (minus)	92-90
B+	89-88
B	87-82
B- (minus)	81-80
C+	79-78
C	77-72
C- (minus)	71-72
D+	68-69
D	64-67
D- (minus)	60-63
F	59-0

Grades and Feedback

All graded work available must be posted in the uiuLearn Gradebook by Sunday at 11:59pm (CT) one week prior to the course drop date, as well as posted by Sunday at 11:59 pm prior to the final week.

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 Policy

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 re-enroll 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 than one extension will be granted.

Course Schedule

Unit 1	**Topic of Study**	**Current Liabilities and Contingencies**
	Activities	• Review Course Syllabus, About the Instructor • Read Chapter 12 • Read Unit 1 Introduction
	Assessments	• Complete Student Autobiography • Task Based Stimulations • Unit Quiz
Unit 2	**Topic of Study**	**Long Term Liabilities**
	Activities	• Read Chapter 13
	Assessments	• Task Based Stimulations • Unit Quiz
Unit 3	**Topic of Study**	**Stockholders Equity**
	Activities	• Read Chapter 14

	Assessments	• Task Based Stimulations • Unit Quiz
Unit 4	**Topic of Study**	**Dilutive Securities & Earnings per Share and Investments**
	Activities	• Read Chapters 15 & 16
	Assessments	• Task Based Stimulations • Unit Quiz
Unit 5	**Topic of Study**	**Revenue Recognition & Accounting for Income Taxes**
	Activities	• Read Chapters 17 & 18 • Read Unit 5 Introduction
	Assessments	• Task Based Stimulations • Unit Quiz
Unit 6	**Topic of Study**	**Accounting for Leases**
	Activities	• Read Chapter 20
	Assessments	• Task Based Stimulations • Unit Quiz
Unit 7	**Topic of Study**	**Accounting Changes and Errors Analysis**

	Activities	• Read Chapter 21
	Assessments	• Task Based Stimulations • Unit Quiz
Unit 8	**Topic of Study**	**Statement of Cash Flows**
	Activities	• Read Chapter 22
	Assessments	• Task Based Stimulations • Unit Quiz

Course Expectations

Email

Upper Iowa University employees and students are issued a UIU email account (doej@uiu.edu). University email communications will only be sent to UIU email address. Faculty and staff are not obligated to respond to students using non-UIU email accounts.

Technology Requirements

A computer with internet access

Late Work

Late work is not accepted without obtaining an official extension ('X' grade) from the University. See the syllabus policy on Extensions for details.

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. 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.

Students who have registered for this course through our partnership are required to follow the withdrawal policy outlined on the partnership website. Please refer to the partnership site for official withdrawal procedures and deadlines.

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/financial aid.

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. 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. 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.

Upper Iowa University (UIU) provides closed captioning/transcriptions in acknowledgment of the Americans Disability Act, Rehabilitation Act, and various state laws. The information displayed is computer generated and not reviewed before being published. UIU makes no representations or warranties and expressly disclaims any responsibility or liability with respect to any errors or omissions in, or the accuracy, reliability, timeliness, or completeness of, any information that appears in a closed caption or transcript.

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.

Emergency Directives: (Fire, Natural Disaster, Threat on campus, etc.)

In accordance with Upper Iowa University's emergency management plan, any student that requires assistance in the event of an emergency (Fire, natural disaster, threat on campus) is responsible for notifying their instructor of the need for assistance. (Evacuation, and/or indoor safety protocols) This information will be held confidential and only needed in the unlikely event that there is an emergency.