1. **COURSE TITLE\*: Intermediate Accounting II**
2. **CATALOG – PREFIX/COURSE NUMBER/COURSE SECTION\*: ACCT 2202**
3. **PREREQUISITE(S)\*: ACCT 2201 COREQUISITE(S)\*: None**
4. **COURSE TIME/LOCATION/MODALITY: (*Course Syllabus – Individual Instructor Specific*)**
5. **CREDIT HOURS\*: 3 LECTURE HOURS\*: 3**

**LABORATORY HOURS\*: 0 OBSERVATION HOURS\*: 0**

1. **FACULTY CONTACT INFORMATION: *(Course Syllabus – Individual Instructor Specific)***
2. **COURSE DESCRIPTION\*:**

A continuation of the in-depth study of financial accounting with a concentration on the liabilities and stockholder’s equity accounts of the Balance Sheet.

Other topics include financial statement analysis, error analysis, and accounting for income taxes, retirement benefits, and leases.

1. **LEARNING OUTCOMES\*:**

At the completion of this course the student will:

1. Account for the issuance and repayment of various forms of notes and calculate/record the interest on the notes
2. Use present value techniques to calculate the value of bonds
3. Account for bonds issued at face value, at a discount, or at a premium, recording interest using the effective interest method or straight-line method
4. Describe the strategic operational, financial, and tax objectives that motivate leasing
5. Record transactions associated with operating and capital leases for both parties
6. Explain the types of temporary differences that cause deferred tax assets or liabilities and determine the amounts needed to record periodic income taxes
7. Demonstrate how obligations for postretirement benefits are measured, accounted for, and reported in the financial statements
8. Describe the components of shareholders' equity and illustrate how they are reported in the financial statements
9. Identify and apply the factors impacting the calculation of earnings per share
10. Understand and apply the process for correcting and reporting errors
11. Recognize the difference between a change in account estimate and a change in accounting principle, demonstrating each in the financial statements
12. Assess a firm’s financial strength by creating and analyzing a cash flow statement
13. Identify and apply the five steps of the core revenue recognition principle to various transactions
14. **ADOPTED TEXT(S)\*:**

***Intermediate Accounting: Reporting and Analysis w/CengageNOWv2\****

4th Edition

Wahlen/Jones/Pagach

Cengage Publishing

ISBN: 978-0-357-70000-6 Cengage Unlimited Inclusive Access eBook with CengageNow

ISBN for students who do NOT want Inclusive Access: 978-0-357-98223-5 

1. **OTHER REQUIRED MATERIALS: (SEE APPENDIX C FOR TECHNOLOGY REQUEST FORM.)\*\***

Access to Microsoft Excel (2013 or later)

Access to CengageNOWv2

1. **GRADING SCALE\*\*\*:**

Grading will follow the policy in the catalog. The scale is as follows:

A: 90 – 100

B: 80 – 89

C: 70 – 79

D: 60 – 69

F: 0 – 59

1. **GRADING PROCEDURES OR ASSESSMENTS: (*Course Syllabus – Individual Instructor Specific)***

Knowledge of content will be evaluated by exams, quizzes, assignments, and work projects per instructor.

|  |  |
| --- | --- |
| *Category* | *% of Grade* |
| Exam #1 | 30% |
| Exam #2 | 30% |
| Homework/Quizzes | 30% |
| Attendance & Participation | 10% |
| Total | 100% |

1. **COURSE METHODOLOGY: *(Course Syllabus – Individual Instructor Specific)***

Classes will consist of lectures, class discussions, simulations, projects, videos, outside assignments and supplemental materials. Class discussion, for both online and face-to-face formats, is encouraged and staying current on reading assignments necessary to be able to actively participate in class discussions.

1. **COURSE OUTLINE: *(Course Syllabus – Individual Instructor Specific)***

|  |  |  |
| --- | --- | --- |
| **Week** | **Topics** | **LOs** |
| **1** | Chapter 14 – Financing Liabilities: Bonds & Long-Term Notes | **1, 2, 3** |
| **2** | Chapter 14 – Financing Liabilities: Bonds & Long-Term Notes | **1, 2, 3** |
| **3** | Chapter 15 – Contributed Capital | **8** |
| **4** | Chapter 16 – Retained Earnings & Earnings Per Share | **9** |
| **5** | Chapter 17 – Advanced Issues in Revenue Recognition | **13** |
| **6** | Chapter 17 – Advanced Issues in Revenue Recognition | **13** |
| **7** | **Exam #1 (Chapters 14 – 17)** | **1-3, 8, 9, 13** |
| **8** | Chapter 18 – Accounting for Income Taxes | **6** |
| **9** | Chapter 18 – Accounting for Income Taxes | **6** |
| **10** | Chapter 19 – Accounting for Postretirement Benefits | **7** |
| **11** | Chapter 19 – Accounting for Postretirement Benefits | **7** |
| **12** | Chapter 20 – Accounting for Leases | **4, 5** |
| **13** | Chapter 20 – Accounting for Leases | **4, 5** |
| **14** | Chapter 21 – The Statement of Cash Flows | **12** |
| **15** | Chapter 22 – Accounting for Changes and Errors | **10, 11** |
| **16** | **Exam #2 (Chapters 18 – 22)** | **4 – 7, 10 - 12** |

1. **SPECIFIC MANAGEMENT REQUIREMENTS\*\*\*:**

**Student’s Responsibility**: Read the Textbook, Read the Chapter Learning Objectives, Read the Chapter Summary, Attend Class, Be prepared to participate in class, Display Sincere Adult Behavior, Complete the Project and EXAMS by the Due Dates, Practice academic integrity at all times by avoiding plagiarism and pirated answer keys.

**Instructor’s Responsibility:** It is the responsibility of the instructor to enhance and expand the meaning and application of the subject matter covered in the course. The instructor will provide grades in a timely manner and make arrangements to be available for assistance as needed.

1. **FERPA\*:**

Students need to understand that their work may be seen by others. Others may see your work when being distributed, during group project work, or if it is chosen for demonstration purposes. Students also need to know that there is a strong possibility that your work may be submitted to other entities for the purpose of plagiarism checks.

1. **ACCOMMODATIONS: \***

Students requesting accommodations may contact Ryan Hall, Accessibility Coordinator at rhall21@sscc.edu or 937-393-3431, X 2604.

Students seeking a religious accommodation for absences permitted under Ohio’s Testing Your Faith Act must provide the instructor and the Academic Affairs office with written notice of the specific dates for which the student requires an accommodation and must do so no later than fourteen (14) days after the first day of instruction or fourteen (14) days before the dates of absence, whichever comes first. For more information about Religious Accommodations, contact Ryan Hall, Accessibility Coordinator at [rhall21@sscc.edu](mailto:rhall21@sscc.edu) or 937-393-3431 X 2604.

1. **OTHER INFORMATION\*\*\*:**

**SYLLABUS TEMPLATE KEY**

**\*** Item cannot be altered from that which is included in the master syllabus approved by the Curriculum Committee.

**\*\*** Any alteration or addition must be approved by the Curriculum Committee

**\*\*\*** Item should begin with language as approved in the master syllabus but may be added to at the discretion of the faculty member.