ACCT 322-940: Intermediate Accounting II Syllabus – Fall 2015

Instructor: Ms. Darla Kay Karnes

Contact information for this course (emails should be directed to the following addresses):
Program Manager
Course e-mail: oacct322@business.siu.edu
TA Office Hours: See course homepage
See lower left of course homepage for various informational “My Program Links”

Required Text
Title: Intermediate Accounting
Author: Spiceland, Sepe, and Nelson
Publisher: McGraw-Hill
Edition/Year: 7th edition

The same textbook used in ACCT 321 (and was provided by the course fee for ACCT 321) is also used in ACCT 322.

Other materials
Remote Proctor

Refer to the Tutorials if you have questions about viewing the online lectures.

Refer to the Student Program Agreement as needed.
<table>
<thead>
<tr>
<th>Module</th>
<th>Dates</th>
<th>Lecture</th>
<th>Chapter</th>
<th>Quiz/Exam - Due Dates</th>
</tr>
</thead>
</table>
| 1      | Mon, Oct 19 to Sun, Oct 25 | Investments | 12 | Chapter 12 Quizzes  
Quizzes Due by Sunday @ 11:59 pm |
| 2      | Mon, Oct 26 to Sun, Nov 1 | Current Liabilities & Contingencies  
Bonds & Long Term Notes | 13 | Chapter 13 Quizzes  
Chapter 14 Quizzes  
Quizzes Due by Sunday @ 11:59 pm |
| 3      | Mon, Nov 2 to Sun, Nov 8 | Leases | 15 | Chapter 15 Quizzes  
Exam 1 Review Quiz  
Quizzes Due by Sunday @ 11:59 pm  
Exam 1 Due by Sunday @ 11:59 pm |
| 4      | Mon, Nov 9 to Sun, Nov 15 | Accounting for Income Taxes | 16 | Chapter 16 Quizzes  
Quizzes Due by Sunday @ 11:59 pm |
| 5      | Mon, Nov 16 to Sun, Nov 22 | Pensions | 17 | Chapter 17 Quizzes  
Exam 2 Review Quiz  
Quizzes Due by Sunday @ 11:59 pm  
Exam 2 Due by Sunday @ 11:59 pm |
| 6      | Mon, Nov 23 to Sun, Nov 29 | Thanksgiving Break | | |
| 7      | Mon, Dec 7 to Sun, Dec 13 | Share-Based Comp and EPS  
Financial Statements Project | 19 | Chapter 19 Quizzes  
Quizzes Due by Sunday @ 11:59 pm  
Financial Statements Project  
Due Sunday @ 11:59 pm |
| 8      | Mon, Dec 14 to Fri, Dec 18 | Statement of Cash Flows | 21 | Chapter 21 Quizzes  
Exam 4 Review Quiz  
Quizzes Due by Wednesday @ 11:59 pm  
Exam 4 Due by Friday @ 11:59 pm |
Grading

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
<th>Day Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction of yourself optional</td>
<td>5 Bonus</td>
<td>By Sunday of Module 1</td>
</tr>
<tr>
<td>Homework Quizzes – 20 Pts. each</td>
<td></td>
<td>By Sunday of Modules 1, 2, 3, 4, 5 &amp; 7</td>
</tr>
<tr>
<td>A total of 9 homework quizzes - Maximum 150 Pts.</td>
<td>150</td>
<td>By Thursday of Module 6</td>
</tr>
<tr>
<td>(Points earned above 150 will count as bonus)</td>
<td></td>
<td>By Wednesday of Module 8</td>
</tr>
<tr>
<td>Chapter Quizzes &amp; Exam Review Quizzes– 15 Pts. each</td>
<td>150</td>
<td>By Sunday of Modules 1, 2, 3, 4, 5 &amp; 7</td>
</tr>
<tr>
<td>A total of 13 quizzes - Maximum 150 Pts.</td>
<td></td>
<td>By Thursday of Module 6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>By Wednesday of Module 8</td>
</tr>
<tr>
<td>Financial Statements Project – Excel</td>
<td>100</td>
<td>By Sunday of Module 7</td>
</tr>
<tr>
<td>Exam 1 – Chapters 12, 13 &amp; 14</td>
<td>150</td>
<td>By Sunday of Module 3</td>
</tr>
<tr>
<td>Exam 2 – Chapters 15 &amp; 16</td>
<td>150</td>
<td>By Sunday of Module 4</td>
</tr>
<tr>
<td>Exam 3 – Chapters 17 &amp; 18</td>
<td>150</td>
<td>By Sunday of Module 6</td>
</tr>
<tr>
<td>Exam 4 – Chapters 19 &amp; 21</td>
<td>150</td>
<td>By Friday of Module 8</td>
</tr>
<tr>
<td>Total</td>
<td>1,000</td>
<td></td>
</tr>
</tbody>
</table>

Grade/Points

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>%</th>
<th>Point Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>89.5% - 100%</td>
<td>895 points – 1,000 points</td>
</tr>
<tr>
<td>B</td>
<td>79.5% - 89.4%</td>
<td>795 points – 894 points</td>
</tr>
<tr>
<td>C</td>
<td>69.5% - 79.4%</td>
<td>695 points – 794 points</td>
</tr>
<tr>
<td>D</td>
<td>59.5% - 69.4%</td>
<td>595 points – 694 points</td>
</tr>
<tr>
<td>F</td>
<td>59.4% or below</td>
<td>594 points and below</td>
</tr>
</tbody>
</table>

Course Activities

The course is setup in 8 Modules spanning an 8-week period. Each Module opens on Monday at 12:01 am and closes the following Sunday at 11:59 pm except for Module 8 that closes on Friday at 11:59 pm. In addition to materials available through the publisher of the textbook, I have provided chapter lecture outlines, recorded lectures over each chapter, recorded lectures over homework assignments, recorded lectures to review for the exams, homework templates, homework solutions and exam review slides which are available on the course website within each Module content page.
Following each Module you are required to complete chapter quizzes and homework quizzes. Chapter quizzes and homework quizzes for Modules 1, 2, 3, 4, 5, and 7 are due by Sunday at 11:59 pm, quizzes for Module 6 are due by Thursday at 11:59 pm and quizzes for Module 8 are due by Wednesday at 11:59 pm. There are 4 exams each covering 2-3 chapters. Exam 1, Exam 2 and Exam 3 will open Thursday at 12:01 am and close Sunday at 11:59 pm. Exam 4 will open Wednesday at 12:01 am and close Friday at 11:59 pm. All exams are proctored, and closed book. All quizzes are not proctored so notes and the textbook are allowed.

**Ask/Answer**

The Ask/Answer is available for you to ask questions of the TA or other students. It is recommended, but not required. Postings are monitored but not graded.

**Lectures**

Lecture outlines, for each chapter, are posted on the course website and have been designed to provide an interactive experience similar to the classroom. I have designed the chapter outlines to both summarize each chapter and to provide additional examples to assist you in completing homework. Before viewing a lecture you need to print the chapter outline and have it available during the time you view each lecture so you can take notes. Also, make sure to have a calculator on hand to work out problems during the lecture presentation.

**Chapter Quizzes and Exam Review Quizzes**

Quizzes are designed to assess your knowledge of each chapter and to prepare you for the exams. There will be a total of 13 quizzes, a combination of chapter quizzes and exam review quizzes, worth 15 points each to earn a maximum of 150 points. Each quiz will contain approximately 10 questions in both true/false and multiple-choice format. You will have one attempt and 30 minutes to complete each quiz. Quizzes are not proctored so you may use your textbook, notes or other materials. Following the submission deadline, recorded videos will be released to review each quiz.

**Homework Quizzes**

Before completing each homework quiz you need to complete the homework assigned for that specific chapter which is noted within each Module content page as well as the quick reference below. The information/questions for each homework assignment are located in your textbook at the end of each chapter. You will use the information provided in the textbook to then enter your answers on the homework templates available in each Module content page. I’ve designed homework templates, for each chapter, to assist with your homework. The majority of templates will provide an example or check figure that serve to guide you in organizing and successfully completing your homework. You will complete only the assignments noted on the course website and also noted below. Once you have completed the homework you will then use your answers to complete each chapter homework quiz.

There will be a total of 9 homework quizzes, worth 20 points each, to earn a maximum of 150 points. Any points earned above 150 will count as bonus points. Each homework quiz will contain approximately 10 questions in both true/false and multiple-choice format. You will have one attempt and 30 minutes to complete each quiz. Homework quizzes are not proctored so you may use your textbook, notes or other materials.
The homework solutions, for each chapter, will be available on the course website on the Monday following the Sunday submission deadline. It is up to you to compare the homework solutions you have completed to the solutions posted on the course website. I have also prepared review lectures to go over homework assignments. Those are also available on the Monday following the Sunday submission deadline.

**MAKE NOTE:** You **DO NOT** submit your completed homework. **Homework bonus points are earned by successfully answering questions contained in each homework quiz.**

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Module</th>
<th>Homework Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Module 1</td>
<td>E 12-1, E 12-5, E 12-9, E 12-14, E 12-15 &amp; P 12-1</td>
</tr>
<tr>
<td>14</td>
<td>Module 2</td>
<td>E 14-3, E 14-4, E 14-6, E 14-7, E 14-18, E 14-19 &amp; P 14-4</td>
</tr>
<tr>
<td>16</td>
<td>Module 4</td>
<td>BE 16-12, BE 16-13, E 16-1, E 16-2, E 16-3, E 16-6, E 16-8 &amp; P 16-2</td>
</tr>
<tr>
<td>17</td>
<td>Module 5</td>
<td>BE 17-1, BE 17-6, BE 17-9, E 17-1, E 17-3, E 17-5 &amp; E 17-8</td>
</tr>
</tbody>
</table>

**Exams**

There will be 4 exams each worth 200 points. Each exam will cover 2 - 3 chapters. Exam 1, Exam 2 and Exam 3 will open Thursday at 12:01 am and close Sunday at 11:59 pm. Exam 4 will open Wednesday at 12:01 am and close Friday at 11:59 pm. You will have one attempt and 90 minutes to complete each exam. The exams are proctored and closed book. However, you begin each exam with one (1) 5 X 8 note card with handwritten notes (front and back). You may also begin each exam with one (1) sheet of blank paper to assist you with computations.

Exam review slides and exam review lecture videos will be available on the course website to assist you in preparing for each exam.

**Financial Statement Project - Excel**

There will be a project specific to compiling financial statements formatted in Excel. You will receive the project at the beginning of Module 5 and the deadline for submission is Sunday 11:59 pm of Module 7. A lecture video will be available that will provide details about the project.
Feedback

You can expect feedback on your course activities within 48 hours. Grades will be posted to the grade book (Grades menu item). Each Sunday evening, you will receive an email from your TA. Please read these and all emails from your TA or program manager.

Policy Statement
Fall 2015
SAFETY AWARENESS FACTS AND EDUCATION
Title IX makes it clear that violence and harassment based on sex and gender is a Civil Rights offense subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories such as race, national origin, etc. If you or someone you know has been harassed or assaulted, you can find the appropriate resources here:
http://safe.siu.edu

SALUKI CARES
The purpose of Saluki Cares is to develop, facilitate and coordinate a university-wide program of care and support for students in any type of distress—physical, emotional, financial, or personal. By working closely with faculty, staff, students and their families, SIU will continue to display a culture of care and demonstrate to our students and their families that they are an important part of the community. For Information on Saluki Cares: (618) 453-5714, or siucares@siu.edu,
http://salukicares.siu.edu/index.html

INCLUSIVE EXCELLENCE
SIU contains people from all walks of life, from many different cultures and sub-cultures, and representing all strata of society, nationalities, ethnicities, lifestyles, and affiliations. Learning from and working with people who differ is an important part of education as well an essential preparation for any career. For more information please visit:
http://www.inclusiveexcellence.siu.edu/

LEARNING AND SUPPORT SERVICES
Help is within reach. Learning support services offers free tutoring on campus and math labs. To find more information please visit the Center for Learning and Support Services website:
Tutoring: http://tutoring.siu.edu/
Math Labs: http://tutoring.siu.edu/math_tutoring/index.html

WRITING CENTER
The Writing Center offers free tutoring services to all SIU students and faculty. To find a Center or Schedule an appointment, please visit http://write.siu.edu/

AFFIRMATIVE ACTION & EQUAL OPPORTUNITY
Our office's main focus is to ensure that the university complies with federal and state equity policies and handles reporting and investigating of discrimination cases. For more information visit: http://diversity.siu.edu/

Additional Resources Available:
SALUKINET: https://salukinet.siu.edu/cp/home/displaylogin
Provost & Vice Chancellor: http://pvca.siu.edu/

PLAGIARISM CODE

MORRIS LIBRARY HOURS
http://www.lib.siu.edu/about