COURSE INFORMATION

COURSE TITLE
ACC212 Intermediate Accounting II

COURSE DESCRIPTION
Focuses on the theoretical and practical aspects of accounting for long-term liabilities, stockholders' equity, investments, pensions, and leases. Includes income tax allocation, financial statement analysis, cash flow statements, and accounting methods changes.

CREDIT HOURS
4.0

SUGGESTED PREREQUISITE KNOWLEDGE
You should have college-level reading, writing, and study skills. You should also have completed introductory and intermediate accounting classes, such as Principles of Accounting I and II, as well as Intermediate Accounting I, or have equivalent accounting experience.

CCCOOnline Course Policies
The CCCOnline Course Policies page contains information about the student’s role in the classroom, grading policies, and rights and responsibilities.
COURSE MATERIALS

Your textbook is available online as an eText. You do not need to purchase any additional materials. For specific information on refund policies and the optional black and white textbook available for purchase please contact the CCCOnline bookstore.

MINIMUM COMPUTER REQUIREMENTS

To complete this course, you will need regular access to a computer from which you can get to the internet and use email. In order to ensure that your course functions properly, you must run the System Check. This is a CRITICAL STEP, and taking the time to do it now will eliminate a tremendous amount of frustration for you later. To run the System Check, click Tools in the course NavBar and then click System Check.

ADDITIONAL SOFTWARE OR HARDWARE REQUIREMENTS

COURSE SPECIFIC SOFTWARE AND HARDWARE

To complete the case assignments, you will need Microsoft Word 2016 or Office365. You can access and download Office365 from your home college portal. Instructions are located in this CCCOnline KnowledgeBase (KB) Article.

REQUIRED eTEXT

MAIN eTEXT


DIGITAL MATERIALS ACCESS AND SETUP

This course uses WileyPlus which contains the eText in addition to interactive media content to help you remember what you learn.

- Visit the WileyPlus Course Start page for details on first access of the materials.

To make sure your computer is set up correctly to access the eText and other digital content, review the WileyPlus Technical Support page, also linked in the Technical Support Module.

Library Access

You will need your student ID Number (Your S#) to login to the CCCOnline Library in order to gain access to some of the readings and videos in this course.
COURSE COMPETENCIES AND OUTCOMES

**STUDENT OUTCOMES**

The competencies you will demonstrate in this course are as follows:

A. Analyze, calculate, record, and report transactions related to bonds and notes payable.
B. Explain the corporate structure.
C. Account for stock issuance, subscriptions, reacquisition, and retirement.
D. Describe, calculate, and record various dividends.
E. Analyze, record, and report transactions impacting Retained Earnings.
F. Calculate basic and fully diluted earnings per share.
G. Classify, value, and account for investments in debt and equity securities.
H. Describe, identify, and apply various methods of measuring income.
I. Identify, analyze, and report deferred taxes.
J. Describe the nature of pension plans and record related transactions.
K. Analyze, record, and report transactions related to leases.
L. Prepare and analyze a statement of cash flows.
M. Use a variety of tools to analyze financial statements.
N. Analyze and record accounting changes.

The module outcomes that will permit you to demonstrate course learning outcomes are:

**MODULE 1**

<table>
<thead>
<tr>
<th>Module Outcomes</th>
<th>Course Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Analyze and present liabilities and contingencies.</td>
<td>A</td>
</tr>
</tbody>
</table>
MODULE 2

Module Outcomes
1. Examine the corporate structure and categorize stakeholders.  
2. Record and report corporate stock transactions. 
3. Calculate and record dividends and other transactions affecting Retained Earnings. 
4. Compute earnings per share in a simple and complex capital structure. 
5. Categorize and report investments in debt and equity securities.

Course Outcomes
B
C
D, E
F
G

MODULE 3

Module Outcomes
1. Record and report various transactions using the new revenue recognition standard ASC 606. 
2. Apply the asset-liability method of accounting for income taxes.

Course Outcomes
H
I

MODULE 4

Module Outcomes
1. Define pension and post-retirement benefits plan elements and their effect on the financial statements. 
2. Calculate and record pension obligations using the pension worksheet. 
3. Compare the different methods of recording and reporting lease transactions using the new lease standard ASC 842.

Course Outcomes
J
J
K

MODULE 5

Module Outcomes
1. Analyze the effects of accounting changes and errors on the financial statements. 
2. Contrast the preparation of the statement of cash flows using the direct and indirect methods. 
3. Evaluate financial statement disclosures for compliance with the full disclosure principle.

Course Outcomes
N
L
M


**GRADING AND EVALUATION**

**METHODS**

Evaluation includes a combination of discussion participation, chapter classwork and homework, case assignments and examinations. Rubrics will be provided for the case assignments and discussions.

**GRADING POLICIES**

Mark all Module due dates on your calendar for this class. You may submit assignments AHEAD of schedule.

*Homework assignments and cases can be submitted late for 50% credit. Discussion participation and exams cannot be submitted for points beyond the due date. No coursework can be submitted for points beyond the last day of the class.*

**SUMMARY OF GRADING**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussions (9 @ 20 points each and 1 @ 10 points each)</td>
<td>190</td>
<td>19%</td>
</tr>
<tr>
<td>Exams (5 @ 60 points each)</td>
<td>300</td>
<td>30%</td>
</tr>
<tr>
<td>Homework (12 @ 20 points each)</td>
<td>240</td>
<td>24%</td>
</tr>
<tr>
<td>Cases (5 @ 54 points each)</td>
<td>270</td>
<td>27%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,010</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Grading Scale**

A = 90 to 100%   B = 80 to 89%   C = 70 to 79%   D = 60 to 69%   F = 59% and below

**DISCUSSIONS**

Content discussions will be graded using the Discussion Rubric which is also located in More Tools and attached to each discussion topic. Instructions for accessing the rubric are located in the Syllabus.

You will need to post an initial response at least two days prior to each discussion's due date and respond to at least two other students by the due date. To earn 100% on each discussion, you will need to check back during the week and respond to your classmates on more than one day.

**HOMEWORK**

All homework assignments will be graded for accuracy.
CASES

All case assignments will be graded using the Case Rubric which is also located in More Tools and attached to each assignment submission folder. Instructions for accessing the rubric are located in the Syllabus.

EXAMS

Exams are comprised of objective questions and problems that will be graded for accuracy.
COURSE SCHEDULE

The Schedule is subject to change as needed.

This page summarizes all of the graded assignments, discussions, quizzes, and reading assignments for the course. If you want, you can print it out and post it somewhere handy.

All assignments are described in detail on the Module Assignment pages. If you have questions check there and/or send me an e-mail.

This course is not self-paced and is not open-exit. All assignments, quizzes, discussions, etc., are to be completed by no later than 11:59 pm MST/MDT of the due date.

NOTE: Important CCCOnline semester dates (e.g., drop/withdraw/term end) appear on the CCCOnline calendar.

MODULE 1

Reading/Assignments/Exams
Student Introduction Discussion
Read Chapters 13 and 14 in the eText
Review the Module 1 Exploration
View and complete the Activities in the Chapter 1 and 2 Resources Presentations
Complete the Chapter 13 Practice Exercises
Complete the Chapter 13 Homework
Participate in the Module 1 Discussion 1
Complete the Chapter 14 Practice Exercises
Complete the Chapter 14 Homework
Complete the Module 1 Case Assignment
Complete the Module 1 Exam

MODULE 2

Reading/Assignments/Exams
Read Chapters 15, 16, and 17 in the eText
Review the Module 1 Exploration
View and complete the Activities in the Chapter 15, 16, and 17 Resources Presentations
Participate in the Module 2 Discussion 1
Complete the Chapter 15 Practice Exercises
Complete the Chapter 15 Homework
Complete the Chapter 16 Practice Exercises
Complete the Chapter 16 Homework
Participate in the Module 2 Discussion 2
Complete the Chapter 17 Practice Exercises
Complete the Chapter 17 Homework
Complete the Module 2 Case Assignment
Complete the Module 2 Exam

**MODULE 3**

**Reading/Assignments/Exams**
- Read Chapters 18 and 19 in the eText
- Review the Module 3 Exploration
- View and complete the Activities in the Chapter 18 and 19 Resources Presentations
- Participate in the Module 3 Discussion 1
- Complete the Chapter 18 Practice Exercises
- Complete the Chapter 18 Homework
- Participate in the Module 3 Discussion 2
- Complete the Chapter 19 Practice Exercises
- Complete the Chapter 19 Homework
- Complete the Module 3 Case Assignment
- Complete the Module 3 Exam

**MODULE 4**

**Reading/Assignments/Exams**
- Read Chapters 20 and 21 in the eText
- Review the Module 4 Exploration
- View and complete the Activities in the Chapter 20 and 21 Resources Presentations
- Participate in the Module 4 Discussion 1
- Complete the Chapter 20 Practice Exercises
- Complete the Chapter 20 Homework
- Participate in the Module 4 Discussion 2
- Complete the Chapter 21 Practice Exercises
- Complete the Chapter 21 Homework
- Complete the Module 4 Case Assignment
- Complete the Module 4 Exam

**MODULE 5**

**Reading/Assignments/Exams**
- Read Chapter 22, 23, and 24 in the eText
- Review the Module 5 Exploration
- View and complete the Activities in the Chapter 22, 23, and 24 Resources Presentations
- Participate in the Module 5 Discussion 1
- Complete the Chapter 22 Practice Exercises
- Complete the Chapter 22 Homework
- Complete the Chapter 23 Practice Exercises
- Complete the Chapter 23 Homework
- Participate in the Module 5 Discussion 2
- Complete the Chapter 24 Practice Exercises
Complete the Chapter 24 Homework
Complete the Module 5 Case Assignment
Complete the Module 5 Exam

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