

Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.

COURSE SYLLABUS

ACCT 302

INTERMEDIATE ACCOUNTING II

COURSE DESCRIPTION

This is an intensive course in accounting theory and practice dealing with liabilities, stockholders equity, and financial reporting issues. The course attempts to strike a balance between procedural explanations of currently applied accounting practices and the theoretical framework upon which those practices are based.

RATIONALE

The accounting student who seeks professional success in his or her career needs to understand both theory and practice in order to meet the challenges that await in the future. Knowing alternatives to current practice can enhance the student's understanding of accounting practices that may evolve in the future.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Computer with basic audio/video output equipment
- B. Internet access (broadband recommended)
- C. Blackboard [recommended browsers](#)
- D. Microsoft Office

IV. MEASURABLE LEARNING OUTCOMES

Upon successful completion of this course, the student will be able to:

- A. Apply accounting theory in evaluating complex financial instruments.
- B. Analyze debt and equity sources of financing using the conceptual framework and GAAP.

- C. Evaluate other complex reporting issues in accounting such as pensions, leases, deferred taxes, and post-retirement benefits using the conceptual framework and GAAP.
- D. Compare and contrast GAAP and IFRS with respect to GAAP issues related to this course.
- E. Integrate biblical principles within the field of accounting.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

- A. Textbook readings, lecture presentations, and notes
- B. Course Requirements Checklist

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

- C. Group Discussion Board Forums (4)

For this collaborative discussion board, the instructor will place the student into a group at the beginning of the course. For each forum, the student will create 1 thread of at least 500 words. The student must support his or her assertions with at least 2 citations other than the textbook; the Bible may be 1 of those sources. In addition to the thread, the student will reply to the thread of at least 1 classmate. Each reply must be at least 250 words. Citations for the replies are required. Everything must be in current APA format.

- D. Connect Homework (8)

The student will be assigned homework to complete in Connect. At the end of the assigned modules/weeks, Connect will automatically grade all of the assignments, and the instructor will then download the results and place the scores within Blackboard. Time spent on each homework assignment will vary by the module/week as well as by the level of comprehension and mastery of the subject matter.

- E. Research Paper

The student will write an 8–10-page research paper on a topic that is relative to managerial accounting theories. The paper must be in current APA format and utilize at least 5 scholarly resources.

- F. Connect Quizzes (4)

The student will complete quizzes within Connect. Each quiz will be open-book/open-notes, consist of 30 questions, and have a time limit of 2 hours. The student will be allowed 2 attempts at each quiz.

VI. COURSE GRADING AND POLICIES**A. Points**

Course Requirements Checklist	10
Group Discussion Board Forums (4 at 50 pts ea)	200
Connect Homework (4 at 50 pts ea; 4 at 25 pts ea)	300
Research Paper	100
Connect Quizzes (4 at 100 pts ea)	400
Total	1010

B. Scale

A = 900–1010 B = 800–899 C = 700–799 D = 600–699 F = 0–599

C. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

COURSE SCHEDULE

ACCT 302

Textbook: Spiceland et al., *Intermediate Accounting* (2018).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Spiceland et al.: chs. 12, 15 1 presentation	Course Requirements Checklist Class Introductions Group DB Forum 1 Connect Homework 1	10 0 50 50
2	Spiceland et al.: ch. 17 1 presentation	Research Paper Topic Connect Homework 2 Connect Quiz 1	0 25 100
3	Spiceland et al.: ch. 13 1 presentation	Group DB Forum 2 Connect Homework 3	50 50
4	Spiceland et al.: ch. 14 1 presentation	Connect Homework 4 Connect Quiz 2	25 100
5	Spiceland et al.: ch. 16 1 presentation	Group DB Forum 3 Connect Homework 5	50 50
6	Spiceland et al.: chs. 18–19 1 presentation	Connect Homework 6 Connect Quiz 3	25 100
7	Spiceland et al.: ch. 20 1 presentation	Group DB Forum 4 Connect Homework 7 Research Paper	50 50 100
8	Spiceland et al.: ch. 21 1 presentation	Connect Homework 8 Connect Quiz 4	25 100
TOTAL			1010

DB = Discussion Board

NOTE: Each course module/week (except Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.