



BALDWIN  
ONLINE AND  
ADULT PROGRAMS

**Intermediate Accounting II**  
**BUAD 311 WA**  
**SPRING 22 7wk 1b**  
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MBA, CFE, DFMCL2, CDFM, CDFA

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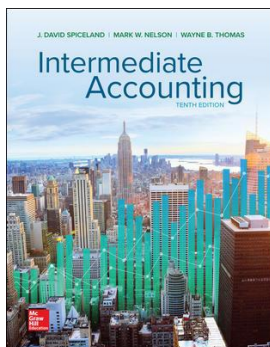
#### Course Description

Intermediate Accounting II is part 2 of a 2-semester course which provides an in-depth study of the various aspects of financial reporting to external users. Emphasis is placed on the existing Financial Accounting Standards Board's (FASB's) Conceptual Framework, which is the foundation for U.S. accounting standards as well as updates on a new conceptual framework currently being developed by the FASB and the International Accounting Standards Board (IASB). This semester course provides further study of U.S. GAAP. Liability reporting and classification of shareholder equity is explored. Differences between U.S. GAAP and International Financial Reporting Standards (IFRS) are discussed.

#### Course Objectives

- Define the objectives of financial reporting as outlined by the FASB and the move towards globalization of standards
- Describe the role of the financial statements and their components
- Define the principles used in revenue recognition
- Define the resources on the statement of financial position as well as their basis of valuation and classification.

#### Course Text and Access Card



#### Intermediate Accounting with Connect Access Card - 10th Edition

J. David Spiceland, Mark Nelson, Wayne Thomas, James Sepe  
Copyright: 2020  
Published 2020,  
McGraw-Hill

ISBN 13: 9781260356755

## **Coursework Requirements and Assessment**

This course is presented via electronic Canvas. A stable connection to the Internet is required. The course work is broken down into learning modules that include chapter text readings, on-line articles and/or videos, practicing with on-line publisher study aids and assignments.

Coursework is to be completed in accordance with the Course Outline at the end of this document. Failure to submit work in accordance with the Course Outline may result in reduced credit or no credit. Following is a description of points for each category:

Description	Blackboard Section Location	Percent
Discussion Question Posts	Discussion Board	15%
Assignments	Learning Modules	75%
Final Assessment	Learning Modules	10%
Total		100%

### **Discussion Board Posts**

Discussion board posts include interaction with members of your class and instructor. If you have a question regarding coursework that is to be submitted, utilizing the Discussion Board to ask your question is helpful for other class members and enhances everyone's learning process.

### **Module Assignments**

Problems and/or assignments are submitted in Canvas may be multiple choice, short answer and/or calculation-based. Certain assignments may include working with Microsoft Excel templates. While a basic knowledge of Excel is recommended, links to no-cost Excel video training videos are provided within the course.

### **Final Assessment**

This multiple choice assessment covers the material studied over the

semester. The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	60-66
B+	87-89	C	73-76	F	Below 60
B	83-86	C-	70-72		

### **Extended Time ("ET") Policy**

ETs are permitted; however, 50% of the coursework must be completed prior to the request. The student must e-mail the instructor with a copy to their advisor prior to the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstance and assuming approval is granted, e-mail approval back to the student with a copy to the advisor.

### **Honor Code**

Students must abide by the MBC Honor System for all submitted coursework.