

**UNIVERSITY OF RHODE ISLAND**  
**BUS 302 - Intermediate Accounting II Online Course Syllabus**  
**Summer 2020**

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**Office hours:** Mondays and Thursdays: 8-9am and 5-6 pm  
WebEx personal meeting room: TDB

## **Course Materials and Technology**

### **Required Online Assignment Manager and Electronic Textbook:**

*Intermediate Accounting*, 10<sup>th</sup> Edition, Spiceland/Sepe/Nelson  
<https://connect.mheducation.com/class/r-newell-summer-2020>

**You are not required to purchase a hard copy of the textbook. The Connect platform includes an electronic textbook.** Click the “register now” button. In Connect you will find an electronic textbook, homework assignments and quizzes. We will be using Connect for homework assignments and chapter quizzes. Please register as soon as possible

If you have an active Connect account from URI’s Intermediate Accounting I (BUS301), all you will need to do is follow the above link and attach this course to your account. You will not have to pay for the account again. For those of you who need to purchase the Connect assess, there is a free 14-day trial period therefore there is no reason to delay registering.

### **Brightspace:**

This is our online “classroom”. You will use your URI unified login to access your Brightspace account. The course will automatically appear once I publish it. You can access Brightspace at using the following link:  
<https://www.uri.edu/gateway/students/>

### **Microsoft Excel:**

We will be using Excel to solve certain problems and there will be graded assignments that you will complete in Excel.

## **Course Description and Learning Outcomes**

The primary purpose of the course is the application of accounting principles and objectives of financial reporting in the context of corporate financial statements. The course topics include current and long-term liabilities, bonds, leases, income taxes, stockholders’ equity, share-based compensation, earnings per share, accounting changes, and statement of cash flows.

- You will apply knowledge of accounting standards applicable to current and long-term liabilities, equity valuation and reporting, earnings per share, income taxes, leases, accounting changes and preparation of the statement of cash flows to solve problems.
- You will be able to explain full disclosure requirements for the above topics.
- You will demonstrate how to use Excel to solve accounting problems.
- You will apply accounting concepts to current events and engage with other students in discussions on assigned news articles.

## Course grade

Your total course grade will be determined as follows:

	Percent of total grade
Three Examinations	60%
Connect Chapter Problems	15%
Excel Problems	10%
WSJ Article Discussions	10%
Weekly Meetings Participation	5%
Total	100%

Grades will be assigned as follows:

Points	Letter Grade	Points	Letter Grade
93 - 100	A	73 - 76	C
90 - 92	A-	70 - 72	C-
87 - 89	B+	67 - 69	D+
83 - 86	B	60 - 66	D
80 - 82	B-	59 and below	F
77 - 79	C+		

## Course Format

### Brightspace Online Lessons

The online lessons will be delivered through the **Brightspace** platform. Begin at the **START HERE** menu item. The lessons will be broken down by chapter topics and I will have outlines and video problem solving demonstrations posted by topic. You will be responsible for the textbook readings to supplement my online content. We will cover approximately two chapters each week.

### Connect Assignments

Twice weekly you will have **Connect** chapter problems and quizzes due that we will review during our WebEx meetings. These are graded assignments.

**Chapter Problems:** You will be allowed two attempts on each question. Various resources such as hints and textbook references will be available for homework.

**Chapter Quizzes:** You will also take an online quiz in Connect at the end of each chapter. Quizzes will be available online for ONE DAY ONLY, and only one attempt will be allowed. You will have **one hour** to complete the quiz. Some quiz questions are algorithmic therefore each student will have different values and answers for each question. Scores and feedback will be available one hour after the assignment is due.

All Connect assignments are due at 11:00pm on the due date listed in the course schedule.

### Excel Assignments

There will be 2-3 separately assigned Excel problems that will

### **Brightspace Discussion Forums**

Each week you will read an assigned *Wall Street Journal Article* and participate in the **Brightspace** discussion forums. ***You will be required to respond to the discussion question and then comment on at least two peers' responses.*** Your own responses must be well thought out and written. Your comments must also be substantive. Comments like "I agree with you Jim" or "Great point, Natalie" do not count as participation. You need to explain why or why not you agree or disagree. Or you might add on to their response with your own thoughts.

### **WebEx Meeting Participation**

I will hold weekly WebEx meetings (lasting no more than one hour) to review and answer questions on the topics that you have covered since the last meeting. The meetings will be held every Monday and Thursday at 9:00am and 6:00pm to accommodate students' schedules. You must attend one of the meetings each Monday and Thursday, but you can choose which time you attend. I will allow one absent without reducing credit.

### **Exams**

There will be three non-cumulative exams that will be administered through **Brightspace**. The exams will be open for 48 hours and you will have 2 hours to complete each exam. Initial scores will only reflect auto-graded questions such as multiple choice. Once I have completed the manually graded questions, your scores will be updated.

## **Course Policies**

### **Instructor Goals**

My goal is to assist you in learning the course material. I will be fair and consistent in enforcing my policies with each student. Most importantly, I will treat each student with respect and I will expect the same in return.

### **Due dates:**

**I will only give extensions on assignments with a documented reason why you are unable to meet the due date. This also applies to exams. Not knowing an assignment was due, is not a valid reason. You have a detailed schedule of all assignments, quizzes and exams with due dates.**

### **Disability accommodations:**

If you require special exam accommodations due to a documented disability, please notify me at the beginning of the semester. You must contact me ASAP if you wish to request accommodations. The office of disability services is located in the Memorial Union (Room 330), phone 401-874-2098.

### **Incomplete grades:**

Incomplete grades (I) are ONLY given at the instructor's discretion according to official university policy, if a student is passing the course and has an extremely serious medical or personal problem. Students must follow the university's course-drop guidelines.

### **Academic Integrity**

Each student is responsible to follow the academic integrity policies of the University of Rhode Island. Each student must ***individually*** prepare graded homework and examinations, unless the instructor provides different directions. Individual preparation means that a student may NOT work with another student, NOT share information, NOT share calculators, or NOT bring notes or other materials to

examinations. All questions about graded homework and exams must be directed to the instructor, only.

Students are expected to be honest in all academic work. A student's name on any written work, quiz or exam shall be regarded as assurance that the work is the result of the student's own independent thought and study. Work should be stated in the student's own words, properly attributed to its source. Students have an obligation to know how to quote, paraphrase, summarize, cite and reference the work of others with integrity. The following are examples of academic dishonesty.

- Using material, directly or paraphrasing, from published sources (print or electronic) without appropriate citation
- Claiming disproportionate credit for work not done independently
- Unauthorized possession or access to exams
- Unauthorized communication during exams
- Unauthorized use of another's work or preparing work for another student
- Taking an exam for another student
- Altering or attempting to alter grades
- The use of notes or electronic devices to gain an unauthorized advantage during exams
- Fabricating or falsifying facts, data or references
- Facilitating or aiding another's academic dishonesty
- Submitting the same paper for more than one course without prior approval from the instructors.

Failure to follow these policies will result in a failing grade for the assignment, or exam, and possible failure of the entire course. If unsure about how to act in accordance with this policy, please ask the instructor or refer to the University manual.

### **Academic Enhancement Center:**

This is a challenging course. Success requires that you keep pace with the work, understand course concepts, and study effectively. The Academic Enhancement Center (<http://www.uri.edu/aec/>) is a great place to do this. At the AEC you can work alone or in groups, and tutors and professional learning specialists are available to help you to learn, manage your time and work, and study well. On the Kingston campus, it's open Monday through Thursday from 10 a.m. to 9 p.m. and Fridays until 1 p.m. All services are free (the coffee is free as well!), and no appointment is needed. You can call for complete information at 874-2367, or just stop by the center on the fourth floor of Roosevelt Hall. In Providence, the Academic Skills Center (ASC) is at 239 Shepard Building, (401) 277-5221. Hours are posted each semester at <http://www.uri.edu/prov/studentresources/help/academicskills.html>. In addition, the Saturday Skills for Success program offers workshops and tutoring from 10 am -1pm during fall and spring semesters.

### **Suggestions:**

Now that you are familiar with this online Intermediate Accounting II course, you should be prepared to commit the time and dedication it will take to be successful. You should plan on spending 20 hours per week on this course. I am available to assist you with difficulties that you are having with the course; but not unless you communicate them to me! Please do not let a small problem escalate into an unmanageable situation by not taking advantage of help available during virtual office hours.

**BUS302 - Summer 2020 Tentative Schedule**

<b>Week 1 - June 22 - June 28</b>	
<b>Due Date (by 11pm)</b>	<b>Topic/Assignments</b>
<b>6/22 M</b>	Course introduction - WebEx Meeting @ 9am & 6pm
	<b>Current Liabilities</b>
<b>6/24 W</b>	Complete Ch 13 Lessons in Brightspace Connect problems Ch 13
<b>6/25 Th</b>	WebEx Meeting 9am or 6pm to review Ch 13
	<b>Bonds</b>
<b>6/28 Sun</b>	Complete Ch 14 Lessons in Brightspace Connect problems Ch 14 WSJ Article Discussion #1
<b>Week 2 - June 29 - July 5</b>	
<b>Due Date (by 11pm)</b>	<b>Topic/Assignments</b>
<b>6/29 M</b>	WebEx Meeting 9am or 6pm to review Ch 14
<b>6/30 Tues</b>	Bond Excel Assignment Due
	<b>Leases</b>
<b>7/1 W</b>	Complete Ch 15 Lessons in Brightspace Connect problems Ch 15
<b>7/2 Th</b>	WebEx Meeting 9am or 6pm to review Ch 15 Lease Excel Problem Due
<b>7/3 - 7/5 Fri - Sun</b>	<b>Exam 1 in Brightspace</b>  The exam will open Friday 7/3 at midnight (Thurs night) and will close at 11:00pm on Sunday night 7/5
<b>7/5 Sun</b>	WSJ Article Discussion #2

Week 3 - July 6 - 12		
Due Date (by 11pm)		Topic/Assignments
7/6	M	WebEx Meeting 9am or 6pm to Introduce Ch 16
		Income Taxes
7/8	W	Complete Ch 16 Lessons in Brightspace Connect problems Ch 16
7/10	Th	WebEx Meeting 9am or 6pm to review Ch 16
		Shareholders' Equity
7/12	Sun	Complete Ch 18 Lessons in Brightspace Connect problems Ch 18 WSJ Article Discussion #3
Week 4 - July 13 - 19		
Due Date (by 11pm)		Topic/Assignments
7/13	M	WebEx Meeting 9am or 6pm to Review Ch 18
		Share-Based Compensation & EPS
7/15	W	Complete Ch 19 Lessons in Brightspace Connect problems Ch 19
7/16	Th	WebEx Meeting 9am or 6pm to review Ch 19
7/17 - 7/19 Fri - Sun		Exam 2 in Brightspace The exam will open Friday 7/17 at midnight (Thurs night) and will close at 11:00pm on Sunday night 7/19
		Accounting Changes & Error Corrections
7/19	Sun	Complete Ch 20 Lessons in Brightspace Connect problems Ch 20 WSJ Article Discussion #4

Week 5 - July 20 - 26		
Due Date (by 11pm)	Topic/Assignments	
7/20 M	WebEx Meeting 9am or 6pm to Review Ch 20	
	Statement of Cash Flows	
7/22 W	Complete Ch 21 Lessons in Brightspace Connect problems Ch 21	
7/23 Th	WebEx Meeting 9am or 6pm to review Ch 21	
7/24 - 7/26/2020 Fri- Sun	<b>Exam 3 in Brightspace</b>  The exam will open Friday 7/24 at midnight (Thurs night) and will close at 11:00pm on Sunday night 7/26	