

Syllabus

SCHOOL OF BUSINESS AND MANAGEMENT **AC 303: Intermediate Accounting III**

5 Credits
Effective: Summer 2022
Grading Type: Decimal

Access to the Internet is required.
All written assignments must be in Microsoft-Word-compatible formats.
See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.

FACULTY

Faculty Name: FACULTY NAME

Contact Information: CONTACT INFORMATION

[INSTRUCTOR MAY INSERT PERSONAL MESSAGE IF DESIRED]

COURSE DESCRIPTION

Intermediate Accounting III provides an in-depth examination of theory and practice of financial accounting. This course concentrates on the preparation and analysis of the statement of cash flows, accounting for income taxes, long term liabilities, leases, pensions, and post-retirement benefits, contributed capital, retained earnings, and earnings per share (EPS) calculations. Students will focus on the accounting principles and concepts governing these items according to both US and international accounting principles and frameworks.

COURSE RESOURCES

Required and recommended resources to complete coursework and assignments are found on the course [Reading List](#). Access is provided through the Reading List link in your online course as well as from the library homepage (“Find Your Reading List” button).

Note: Required resources that must be purchased by the student are tagged “Purchase from a vendor of your choosing.” Required resources with a direct link, “Available through CityU Library”, are available electronically at no cost to students.

Students in Canada may purchase course resources from the [Canada Bookstore](#), and students outside the U.S. and Canada should contact their advisor or textbook coordinator for additional information.

CITYU LEARNING GOALS

This course supports the following City University learning goals:

- Professional competency and professional identity

COURSE OUTCOMES

In this course, learners:

- Conduct accounting research using the Accounting Standards Codification (ASC) or other research resources and apply the results of that research when solving problems
- Compare and contrast GAAP to International Financial Reporting Standards (IFRS)
- Analyze business operations in a global economy and propose strategies to succeed
- Assess sustainable business practices
- Ability to categorize, calculate, and prepare the statement of cash flows
- Account for income taxes, including presentation of balance sheet and income statement impact
- Apply standards to calculate liabilities and presentation on balance sheet
- Identify liabilities and their balance sheet and income statement components

- Account for and calculate components of Stockholders' equity

CORE CONCEPTS, KNOWLEDGE, AND SKILLS

- Accounting Standards Codification (ASC)
- Earnings per share
- Ethics
- Generally accepted accounting principles (GAAP)
- Income tax accounting for financial statement and tax purposes
- International Financial Reporting Standards (IFRS)
- Long-term debt
- Off-balance sheet financing
- Operating and capital leasing
- Pension plan reporting and post-retirement benefits
- Simple and complex capital structures
- Statement of cash flows
- Stockholder's equity
- Sustainable business practices

OVERVIEW OF COURSE GRADING

The grades earned for the course will be derived using City University of Seattle's decimal grading system, based on the following:

<i>Overview of Required Assignments</i>	<i>% of Final Grade</i>
Online Quizzes (3)	25%
Company Financial Analysis Project (3 Parts)	25%
Instructor Determined Assignments and Activities	10%
Homework Assignments (8)	10%
Comprehensive Case Study	30%
TOTAL	100%

SPECIFICS OF COURSE ASSIGNMENTS

The instructor will provide grading rubrics that will provide more detail as to how this assignment will be graded.

Online Quizzes (3)

Study guides and instructions are included in the sessions during which the quizzes and exams are to be taken. Quizzes are due at the end of modules stated in the Course Schedule. Students should be prepared to answer multiple-choice, matching, and exercises/problems. Additional instructions will be posted by the instructor.

Components

Accuracy of solution

TOTAL

% of Grade

100%

100%

Company Financial Analysis Project (3 Parts)

Students will analyze the financial statements of a publicly held company, examine the industry in which it operates, and complete a written report and PowerPoint slides. When analyzing the company, propose strategies to succeed in global business and recommend improvements that align with the company's goals and culture. A discussion of the relevant accounting principles, standards, and requirements should be undertaken when analyzing and presenting the company's information. Students should include information about the company's stance on sustainability and how the company broaches the subject, either through a separate report or through information in the financial statements. The report should include an analysis of the company's ethical approach to business operations. The analysis must contain a minimum of 6 pages and properly cite 3-4 academic sources. Reports should demonstrate the highest level of professionalism and be suitable for high level corporate management.

In business, multi-faceted projects are commonplace. The Company/Financial Analysis is a complex project that will help hone a student's critical thinking skills and prepare them for future employment.

The instructor will assign an annual report from a publicly traded corporation. Students can request a hard copy of a company's annual report either through the company's website or by calling Shareholder or Investor Relations. Corporations will send copies of the Annual Report at no charge. Although the annual reports of most companies are available online, copies run off on a printer can lose formatting and be difficult to read.

Students should thoroughly address each topic and question assigned. The instructor will provide additional details about the assignment.

Components

Effectiveness of PowerPoint slides in supporting written presentation

Professional presentation

Analysis

Completeness

TOTAL

% of Grade

15%

10%

35%

40%

100%

Instructor Determined Assignments and Activities

Whether in class, online, or in a mixed mode setting, students will be graded on their participation in classroom discussions; ability to present, explain, or defend alternative viewpoints; and the degree to which they have mastered the concepts and principles inherent in the study of business management. Written work will be assessed not only on relevance to the subject presented, but also on adherence to good written form, APA style, and professional presentation. The instructor may also choose to create additional activities to support learning in the classroom or online.

<i>Components</i>	<i>% of Grade</i>
Quality of Responses	50%
Quantity of Responses	30%
Timeliness	20%
TOTAL	100%

Homework Assignments (8)

Required homework assignments are listed in the Recommended Course Schedule under each unit. Completing all homework assignments will help ensure that students successfully master the concepts in this course. The best way to gain a thorough understanding of the underlying concepts is to apply those concepts to solve the problems. Students should focus on the underlying accounting principles, rather than on just memorizing the steps to solve a problem. All homework submissions must be original work.

<i>Components</i>	<i>% of Grade</i>
Accuracy of solution	25%
Completeness	75%
TOTAL	100%

Comprehensive Case Study

The case study will be assigned by your instructor and is meant to be comprehensive and include material from all modules of the quarter. Students will be provided with information related to a sample company. Students will complete the case study by applying concepts learned throughout the course, including preparation and analysis of the statement of cash flows, financial statement analysis, treatment of accounting changes and error analysis, disclosure requirements, revenue recognition, accounting for income taxes, leases, pensions, and post-retirement benefits. The form of the case study will be determined by the instructor, and may include spreadsheets, written analysis, or other supporting documentation.

<i>Components</i>	<i>% of Grade</i>
Accuracy of Solution	35%
Completeness of Solution	30%
Grammar, Syntax, and Spelling	5%
Professional presentation	30%
TOTAL	100%

COURSE POLICIES

Late Assignments

A critical aspect of management is to meet predefined deadlines. Therefore, all assignments are expected to be submitted when due. No late assignments are accepted. Life-situations do occur. When an issue arises coordinate with the instructor prior to the assignment's due date and the due date may be adjusted. It is in the best interest of the student to ensure that all assignments are submitted on time.

Participation

Class participation will be evaluated during class. Participation includes being prepared for class discussions and contributing meaningful content when appropriate. It also includes individual effort contributed to the team project.

Professional Writing

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

UNIVERSITY POLICIES

Students are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the [University Catalog](#) that is linked from the CityU Web site.

Antidiscrimination

City University of Seattle and its staff and faculty are committed to supporting our students. We value equity, diversity, and inclusion as a way of life as well as the educational opportunities it provides. City U will not tolerate any form of discrimination based on race, color, ethnicity, sexual orientation, gender identification, socioeconomic status, or religious values. If you have experienced any discrimination based on any of the above, we encourage you to report this to the University. Please report this to your instructor. If you do not feel safe reporting this to your instructor, please report to the Provost or to the Vice President of Student Affairs.

Non-Discrimination & Prohibition of Sexual Harassment

City University of Seattle adheres to all federal, state, and local civil rights laws prohibiting discrimination in employment and education. The University is committed to ensuring that the education environment is bounded by standards of mutual respect and safety and is free from discriminatory practices.

In the U.S., the University is required by Title IX of the Education Amendments of 1972 to ensure that all of its education programs and activities do not discriminate on the basis of sex/gender. Sex include sex, sex stereotypes, gender identity, gender expression, sexual orientation, and pregnancy or parenting status. Sexual harassment, sexual assault, dating and domestic violence, and stalking are forms of sex discrimination, which are prohibited under Title IX and by City University of Seattle policy. City University of Seattle also prohibits retaliation against any person opposing discrimination or participating in any discrimination investigation or complaint process internal or external to the institution. Questions regarding Title IX, including its application and/or concerns about noncompliance, should be directed to the Title IX Coordinator. For a complete copy of the policy or for more information, visit <https://my.cityu.edu/titleix> or contact the Title IX Coordinator.

In Canada, in compliance with the British Columbia Human Rights Code, the Alberta Human Rights Act, WorksafeBC, and the Workers' Compensation Board of Alberta, the University believes that its environment should at all times be supportive and respectful of the dignity and self-esteem of individuals. Discrimination, harassment and bullying conduct, whether through person to person behaviour or via electronic communications such as email or social media is not acceptable and will not be tolerated. As an educational institution, it is our responsibility to cultivate an environment of excellence, equity, mutual respect and to recognize the value and potential of every individual. The University will take all necessary steps to meet or exceed the requirements of the law to prevent discrimination, harassment and bullying. The Respectful Workplace Policy for the prevention of discrimination, harassment and bullying policy and procedure can be found at <https://www.cityu.edu/discover-cityu/about-cityu/> under the Policies section or at <https://www.cityuniversity.ca/about/>.

Religious Accommodations

City University of Seattle has a policy for accommodation of student absences or significant hardship due to reasons of faith or conscience, or for organized religious activities. The University's policy, including more information about how to request an accommodation, is available in the University Catalog and on the my.cityu.edu student portal. Accommodations must be requested by the 20% mark of this course (e.g. day 14 of a ten-week course, day 7 of a 5-week course) using the Religious Accommodations Request Form found on the student dashboard in the my.cityu.edu student portal.

Academic Integrity

Academic integrity in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. Students are responsible for understanding CityU's policy on academic integrity and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Academic Integrity Policy*.

Attendance

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly.

Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if they are present at any time during the class session. For online classes, a student has attended if they have posted or submitted an assignment. A complete copy of this policy can be in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Attendance*.

Final Assignment Due Date

Final assignments for each class at CityU must be due on or before the final date of the course as indicated in the university's course information system. Due dates that extend beyond the final date of the course may negatively impact tuition funding for students.

Support Services

Disability Services Accommodations Statement

Students with a documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at disability@cityu.edu or 206.239.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with course instructors.

Library Services

CityU librarians are available to help students find the resources and information they need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services online](#), 24 hours a day, seven days a week.

Smarthinking Tutoring

CityU students have access to free online tutoring offered through Smarthinking, including writing support, from certified tutors 24 hours a day, seven days a week. Contact CityU's Student Support Center at help@cityu.ed to request a user name and password.