

## Wayland Mission Statement

---

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

## Contact Information

---

**Course:** ACCT 3306-VC01 – Intermediate Accounting II

**Campus:** WBU Online

**Term/Session:** Fall 2, 2022

**Instructor:** Dr. George L. Valentine

**Office Phone Number/Cell #:** 830-220-0890

**WBU Email Address:** valentineg@wbu.edu

**Office Hours, Building, and Location:** TBA

**Class Meeting Time and Location:** Virtual

## Textbook Information

---

### Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
Intermediate Accounting With Cengage Now	Wahlen/Jones/Pagach	3rd	2020	Cengage	9781-33790-9341

### Chapters 12 – 23

The textbook for this course is part of the **Wayland's Automatic eBook** program. You will have access to an eBook and interactive learning material on the first day of class through your Blackboard course site. The cost of this Automatic eBook will be billed directly to your student account when you register for the course. You will be notified via email with access instructions and additional information. If you do not wish to participate in the Automatic eBook program, you will have the first 12 days of class to opt-out of the program (additional details will be outlined in your email instructions). For more information on the Automatic eBook program, visit the Wayland Bookstore [Automatic eBook FAQ](#) page.

**Optional Materials:** Financial Calculator

## Course Information

---

**Catalog Description:**

Pensions and leases, paid-in capital, retained earnings, correction of errors: statements from incomplete data, financial statements, reporting price changes, financial statement analysis, and measurements of liquidity and profitability.

**Prerequisite:**

ACCT 3305

**Course Outcome Competencies:**

- Apply acceptable accounting measurement and disclosure practices to intangibles, investments, long term receivables, bonds and long-term liabilities, contributed capital, income taxes, changes in accounting principles, and correction of errors.
- Discuss the theory and concepts underlying contemporary revenue-recognition practices.
- Classify leases for accounting purposes from the perspectives of both lessees and lessors.
- Identify and compute the five primary components of net periodic pension cost.

## Attendance Requirements

---

WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

## University Policies

---

**Statement on Plagiarism and Academic Dishonesty:** Wayland Baptist University observes a zero tolerance policy regarding academic dishonesty. Per university policy as described in the academic catalog, all cases of academic dishonesty will be reported and second offenses will result in suspension from the university.

**Disability Statement:** In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Director of Counseling, Career and Disability Services serves as the coordinator of students with disability and should be contacted concerning accommodation request at (806) 291-3765. Documentation of a disability must accompany any request for accommodations.

Accessibility issues with content in WBUonline courses or in Blackboard should be addressed to the WBU accessibility coordinator, Dr. Trish Ritschel-Trifilo, [trifilot@wbu.edu](mailto:trifilot@wbu.edu) or call (806) 291-3745.

**Student Grade Appeals:** Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

## Course Requirements and Grading Criteria

---

### Grade Distribution:

#### **HOMEWORK:**

Homework will consist of the assigned problems and exercises. All homework assignments will be completed in Cengage NOW and submitted by the due date established in Cengage NOW. Late homework papers will be accepted with a late penalty unless prior arrangements have been made and approved with the instructor.

#### **QUIZZES:**

There will be weekly online quizzes throughout the seminar. There will not be any make-up quizzes.

#### **TESTING:**

There will be four exams will be given. The test format will generally be that of (1) objective questions (i.e., multiple choice) and (2) problem questions. Make-up exams will **not** be given unless prior arrangements have been made and approved with the instructor.

#### **GRADE DISTRIBUTION:**

The semester grade will be determined by the following distribution:

1. Tests (4)	60%
2. Post-chapter Quizzes	15%
3. Pre-Chapter Quizzes	10%
4. Homework/Participation	<u>15%</u>
Total	<u>100%</u>

**The University has a standard grade scale:**

A = 90-100, B = 80-89, C = 70-79, D = 60-69, F= below 60, W = Withdrawal, WP = withdrew passing, WF = withdrew failing, I = incomplete. An incomplete may be given within the last two weeks of a long term, within the last week of an 8-week session, or within the last two days of a microterm to a student who is passing, but has not completed a term paper, examination, or other required work for reasons beyond the student's control. A grade of "incomplete" is changed if the work required is completed prior to the last day of the next long 16-week term or 8-week session, unless the instructor designates an earlier date for completion. If the work is not completed by the appropriate date, the I is converted to an F.

**Tentative Schedule**

---

See attached spreadsheet

**Additional Information**

---

None

Wayland Baptist University  
Acct 3306 Intermediate Accounting II  
Tentative Schedule Fall 2, 2022

<u>Week</u>	<u>Due Date</u>	<u>Chapter</u>	<u>Assignments</u>
Week 1	10/15/2022	12 13	
Week 2	10/22/2022	14	<b>Exam #1</b>
Week 3	10/29/2022	15 16	
Week 4	11/5/2022	17	<b>Exam # 2</b>
Week 5	11/12/2022	18 19	
Week 6	11/19/2022	20	<b>Exam # 3</b>
Week 7	12/3/2022	21 22	
Week 8	12/10/2022		<b>Exam # 4</b>