

**4/215/4FInstructor:**

Jennifer Reynolds-Moehrle, Phd, CPA

Phone number:314-516-6764

Email address: [moehrlej@umsl.edu](mailto:moehrlej@umsl.edu)

Campus office: 208 ABH

**Optional 1 hour ZOOM class meetings:**

Tuesdays 12:30PM, 6:00PM or  
shorter individual meetings by appt.

**In-Person Office Hours:**

By arrangement (as allowed)

Welcome to ACCT3402 Financial Accounting and Reporting II. This is the second course in a four-course sequence in financial accounting and financial reporting. In this course, we will examine the accounting for and financial reporting of key investing activities (investing in productive long-lived assets and investing in securities) and financing activities (long-term debt and contributed capital) and for businesses. We will also learn to prepare Statements of Cash Flows. The primary goals of this course are to develop technical competence in these topics and to develop your ability to understand the logic of the Generally Accepted Accounting Principles related to these economic events so that you can assess the relative merit of competing accounting methods and theories.

**Instructor Bio:**

I am looking forward to learning more about you throughout the course. I came to UMSL from the University of Southern California in 1999! I am originally from western Kentucky and my husband (also an Accounting Professor here at UMSL) is from St. Louis so the decision to move from LA to St. Louis was an easy one! I have an undergraduate degree from University of Kentucky along with a PhD from Indiana University and I spent several years working in Public Accounting and in private industry before I started the PhD program. As a professor my time is split between teaching, research, and service. My teaching is evenly divided between upper level undergraduate accounting courses and graduate courses. Most of my research is in the areas of financial reporting and accounting history. I am involved in a variety of COBA, campus, and university administrative activities, and helping to mentor faculty who are new to UMSL.

**Teaching Philosophy:**

Success in teaching depends upon success in learning. I strive for successful teaching by maximizing the potential for successful learning, which I believe can best occur if the following attributes are present in the course: a readiness to learn, an understanding of the relevance of the material, and an opportunity to risk being wrong. A successful teacher stretches the student's expectations about the subject to the point where the student develops the desire to be prepared so as not to miss out on what's coming next. I stretch student expectations by mapping the course material into the context of your world. As an investor, you will become comfortable with the information

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provided by companies you may consider investing in and as an employee you will become more aware of how owners and other investors use the information provided by your employer.

Success in learning is only possible when the student recognizes the relevance of the subject for herself. A successful teacher makes clear the relevance of today's material for tomorrow's learning. I incorporate relevance into my teaching by using many in-class examples from the real world. We will use cases that will require you to evaluate the quality of accounting information and to use that information to evaluate decisions made by management.

A successful teacher provides multiple opportunities for students to try out their business decision making in a "safe" atmosphere. Such opportunities are crucial for enhancing critical thinking skills. I incorporate these opportunities through in-class exercises that require quick individual/group decision making and through real-world cases that may require outside time for researching and processing decisions.

### Course and Accounting GPA prerequisites:

Prerequisites: MATH 1030 (College Algebra) and ACCTNG 3401 (Financial Accounting and Reporting 1), minimum GPA of 2.3 in all accounting courses at the 3000-level and above taken at UMSL and minimum campus GPA of 2.0. Accounting theory and practice related to topics such as investments in securities, operational assets, current and long-term liabilities, and leases. The course includes an emphasis on unstructured case problem solving skills, communication skills, and interpersonal skills. If you do not meet these prerequisites, please see an advisor immediately. If you fail to attend to this, you will be dropped from the course by the Dean's office when they complete their prerequisite audit procedures. By that time, it will be too late to register for another class. Thus, if you want the opportunity to choose another class, you must take action immediately.

### Required text:

Textbook and accompanying CONNECT homework site:  
Spiceland, Sepe, and Nelson, Intermediate Accounting, 10<sup>th</sup> Edition (McGraw-Hill Irwin)

We will use auto-access so you should have access to these materials as part of your registration for the course.

### Time Requirements for Our Online Course:

If this course were offered on campus, you'd be in class 2.5 hours/week plus travel time. The online version is no different in terms of expectations for your involvement. This is an active online course that requires 3 hours of your time each week **in addition to** the time it takes you to read the required materials, watch the videos, and complete the assignments. Success in your upper level accounting coursework requires that you spend **an additional minimum of 9 hours every week** (up to 12-15 hours a week) on activities related to this course.

If you are worried about your preparedness, consider taking the [Online Readiness Survey](#) to help decide if an online course is right for you.

If you would like to explore how the online Canvas activities work, please consult the [Online Canvas Overview course in Canvas](#) where you can practice posting an assignment, take a practice quiz and more.

**Technology Requirements:**

As a student in an upper level online course, you are expected to have **reliable access to the internet almost every day**. Please reach out to your academic advisor or student success network if you need hardware or access to the Internet. It is most likely that your phone will not be sufficient for the internet access required. If you have computing problems, it is your responsibility to address these through the ITS Helpdesk ([Helpdesk@umsl.edu](mailto:Helpdesk@umsl.edu)), or come to campus to use the student computing labs. Encountering problems with your computer or other technology issues is not an excuse for any delays in meeting expectations and deadlines for the course. So, if you have a problem, get help in [solving it immediately](#). At a minimum, you will need the following software/hardware to participate in this course:

1. Computer with an updated operating system (e.g. Windows, Mac, Linux)
2. Updated Internet browsers ([Apple Safari](#), [Internet Explorer](#), [Google Chrome](#), [Mozilla Firefox](#))
3. Ability to navigate [Canvas](#) (Learning Management System)
4. Minimum Processor Speed of 1 GHz or higher recommended.
5. Reliable and stable internet connection.
6. [Adobe Reader or alternative PDF reader \(free\)](#)
7. A webcam and/or microphone is **required for exams in this course**.

**Course Description:**

This course provides a continuation of the study of financial accounting and reporting, with emphasis on preparation of financial statements for external parties. Topics covered include recognition, initial and subsequent measurement, and derecognition of long-term and intangible assets, long-term liabilities, transactions with owners, and investments. At the end of the course the Statement of Cash Flow is extensively examined. This course provides the necessary background for ACCTNG 4401 and ACCTNG 4402.

**Goals of the Course:**

My goals for you are that you will finish the course with a heightened understanding of the financial reporting decisions you will make in the future, using the framework of the Accounting Standards Codification. This material will be critical for success on the CPA exam if that is where you are headed. You are continuing to build the knowledge base and what you learn in this class will show up in most, if not all, of your subsequent accounting coursework and as a result of your success in this course you will be in a better position to succeed in those later courses.

**Learning Objectives:**

At the conclusion of this course, students will be able to prepare and discuss financial accounting information relating to the specific topics covered in the syllabus:

- Upon completion of this course students will be able to independently formulate a reasonable reporting approach for an unfamiliar issue using the RISD (**R**ecognition, **I**nitial measurement, **S**ubsequent measurement, **D**erecognition) paradigm.
- Upon completion of this course students will be able to demonstrate CPA-exam readiness for the financial reporting of long-term and intangible assets.
- Upon completion of this course students will be able to demonstrate CPA-exam readiness for the reporting of long-term liabilities.
- Upon completion of this course students will be able to demonstrate CPA-exam readiness for the financial reporting of stockholders' equity.
- Upon completion of this course students will be able to demonstrate CPA-exam readiness for the financial reporting of debt and equity investments.

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- Upon completion of this course students will be able to demonstrate CPA-exam readiness regarding the Statement of Cash Flows.
- Upon completion of this course students will be able to create a complete set of USGAAP financial statements incorporating the topics covered in this course

### Instructional Strategies (How you can succeed in this course):

In this online semester I plan to primarily use the optional face to face time to answer questions and to check in with the progress of the class as a whole. You will spend your time outside of class using the course resources to gain a conceptual understanding of the material and a hands-on understanding of the applications using the interactive activities accessible through a tool called Nearpod, and the video walkthroughs that explain the Nearpod activities, with the possibility of earning extra credit using LearnSmart topical assignments. Within each module there is at least one **graded homework assignment** which is similar in structure to both the Nearpod activities covered in the module the exam you will take at the end of each module. In addition I have built in brief overviews of the topics to provide the big picture intuition and to address the most common questions that students have beyond what they take away from the textbook. Please feel free to ask questions when something is unclear. Please ask questions when a concept is unclear or provide additional insight when you are able to do so. There will be opportunities for you to share with and learn from your classmates. Do not be afraid of giving a "wrong" answer and be respectful of everyone's attempts to be helpful. Your thought process can be very helpful to your classmates and vice versa. In my opinion, this is very interesting material. Please work hard and stay up with the progress of the class. I will work hard to help.

The primary method for me to support your learning online will be through my own brief overviews and walkthroughs tied to the chapter covered within each module. Where possible I have also included resources to allow you to take your learning "off-screen" – in case you are feeling like you are spending too much time online!

There are **10 graded homework assignments**, **7 individual exams** that will be taken online and **7 graded project assignments** (see below for details)

### Instructional Technology:

The following tools will support the instructional strategies for this course:

- CONNECT – these are the online resources that goes with our required textbook. . The Read and Learn assignments are for **extra credit only** and the Extra practice homework problems are provided only as extra practice for you.
- Office365 – your 7 project assignments will be completed using EXCEL within your [UMSystemOffice 365 OneDrive](#). I will not be using class time to teach you how to use Excel but you should be familiar with Excel from your pre-requisite coursework for the project requirements.
- NEARPOD – this is a website ([nearpod.com](http://nearpod.com)) that we will use for online and in-person interactive activities. This site does not require you to set up an account and it is not tied to your UMSL id or accounts in any way. In the Start Here module there is a practice activity so you can see how it works. You will need to use some form of your name when it asks for a name so that I can identify you in the weekly reports generated for me and you have the option of requesting a copy of notes be sent to you (you don't have to use UMSL email account for this but you can)

### Course Plan for the Unexpected

Please stay informed about university policies, instructions and resources as they relate to the COVID-19 pandemic: <https://www.ums.edu/hcdas/coronaupdates.html> It is important to me that you stay on track toward your degree

completion. This section presents our course continuity plans for how we will handle situations to avoid disruption to your learning.

We will meet at your option via ZOOM for approximately 1 hour at 11AM and 6PM on Wednesdays. There will be no points assigned to these meetings and they will be recorded and posted for the class

**STUDENT ILLNESS/INABILITY TO COME TO CLASS:** If you find that you are unable at any time during the semester to stay engaged with class please let me know and we will do our best to make sure that we can keep you on track.

**INSTRUCTOR ILLNESS/INABILITY TO COME TO CLASS:** The course calendar will remain in place in the event of my absence. We will meet via ZOOM during our regularly scheduled optional weekly meeting (either me if I am able or another professor will host if I am unable to do so).

**Grade Composition:**

Grades will be awarded based upon a total of 1000 points. The points can be earned as follows:

	POINTS		POINTS
Exam 1	90	PROJECT	200
Exam 2	90	Module Graded Homework	100
Exam 3	90	Nearpod Participation	60
Exam 4	90	Extra Credit	20
Exam 5	90		
Exam 6	90		
Final Exam - Comprehensive	100		

**Grading Scale:**

A	93% +	C+	77%	D+	67%
A-	90%	C	73%	D	63%
B+	87%	C-	70%	D-	60%
B	83%			F	Below 60%
B-	80%				

Final grade distributions usually fall within or very close to these cutoffs. I will assess the final point distributions.

**Exams:**

There will be 7 exams during the semester. The total points for exams is 640. Each exam will include multiple choice questions, short answer questions, and/or problems. Exam dates and times are shown on the course schedule. My usual turnaround time on exam grades is within 48 hours. My plan is to have the exams available during the day on Wednesdays as shown in the course schedule. All exams will be timed and must be completed in one sitting.

#### Proctored Exams (640 total points):

Because exams will be taken online, our exams will require the use of Proctorio Learning Integrity Platform. Proctorio is an online, remote proctoring system that uses advanced machine learning and identity-verification technology to ensure test integrity.

Taking assessments with Proctorio requires the use of the Google Chrome Browser; you cannot use any other browser. You must have a laptop or desktop computer with a webcam and a microphone; you cannot use a smartphone or tablet. You must have a stable internet connection to take the assessment. Please review the [Taking Proctorio Tests](#) website to ensure that your hardware and software meet the minimum requirements. **UMSL recognizes that not all students may be able to meet the minimum requirements. If you do not have access to the minimum technology requirements or have disabilities that require the use of a screen reader or keyboard navigation shortcuts, please let me know before any test so that accommodations may be made by taking the exam in the UMSL Campus Testing Center.**

You will have an opportunity to take a practice test with Proctorio before you take a graded assessment. In addition to the Proctorio practice assessment included in this course, you can also check the [Online Canvas Overview course in Canvas](#) for one (some of the settings in the practice assessment may differ from the actual ones in your course). You should do this ahead of your first real assessment with Proctorio, as required adjustments may take a few minutes and take valuable assessment time.

Please be aware that:

- You, your computer, and physical test taking environment may be recorded.
- As you may be recorded, please dress appropriately and choose a private location that you are comfortable being the backdrop in a recording.
- You may be asked to show a picture ID to the camera (I suggest your UMSL ID rather than your license).
- You will need a quiet place to take the assessment - both for your concentration and as interruptions (voices, another person on camera, etc.) may be flagged for potential cheating.

If you have concerns about your privacy or data security, please see Proctorio's statement on [Personal Data Protections](#).

See the Taking Proctorio Tests page in the Keep Learning website to learn how to:

- install the Proctorio extension for Chrome;
- set up your assessment environment; and
- complete the pre-assessment checks.

<https://keeplearning.umssystem.edu/students/learning-remotely/taking-proctorio-tests>

#### Course Project (200 total points)

You will be individually completing 7 graded Project assignments over the semester which will total 200 points of the course. These connected assignments will require you to record transactions into an accounting system that you design with the ultimate goal of producing a complete set of financial statements. The assignments will be completed using Excel and will be shared with me through CANVAS. More details are provided in each Project Assignment.

**Graded Module Homework (100 total points):**

Within each module there is at least 1 graded homework assignment that is formatted like an exam but does not require proctorio and is not timed. You can leave the quiz and come back to it and your work should be saved. Homework will be graded as 100% complete if you score more than 70% on the assignment.

**Nearpod Activity Participation (60 points total):**

Participation in this course requires you to participate in the Nearpod activities – within each set of Nearpod activities you will come across quizlets, open ended questions, and polls. Each week Nearpod sends me a report that shows the participation across each Nearpod set. To earn participation points you must participate on quiz questions and add to the collaboration and open-ended questions – each set of activities is worth 3 points. The Nearpod activities are the basis for my exam writing. You do not earn participation simply by opening or viewing Nearpod pages.

**Learnsmart activities (for extra credit only):**

Readings for this semester are broken up into relatively brief sections of text that take require relatively brief chunks of time. and include conceptual questions that must be completed. The readings are found in each module and each also includes a link to the optional Learnsmart activities (for extra credit only). The due dates for the learnsmart activities are set for Tuesday night at midnight simply as a way to keep you on track in terms of your progress through the material. All will remain available past the due date and can be completed in total as a way to earn up to 20 extra credit points for the semester. There are 73 separate 3 pt learnsmart sets. (219 total points – your extra credit will be based on the percentage of 219 you earn).

**CONNECT Practice problems/exercises (no points):**

You will have to work very hard in this course to master the various theories, concepts, and mechanics. Please plan on at least three hours of work outside of class for every hour in class. I view the homework practice problems in this course as an opportunity for you to reinforce the material we cover in class. These practice problems show in Connect as “Extra practice for graded chapters”. You can access them by clicking on the McGraw Hill Connect button on the navigation side of our home page. They do not show up in your gradebook. You can always email me questions about the CONNECT practice work and please be sure to let me know if you come across an error in the programming of the homework. There are no points associated with completion of the practice problems.

**Extra Credit (other opportunities):**

There will be opportunities to earn up to 20 extra credit points during the semester. You can earn extra credit by joining the MOCPA as a student member (free) AND participating in an event (10 points per event, 2 max). During the semester MOCPA also offers mock CPA exam opportunities and participating in one of these would earn your 20 extra credit points in one Friday afternoon. Alternatively, you can complete ALL of the LearnSmart assignments for 20 extra credit points.

**Withdrawing from the Class:**

The material is difficult in this course. Further, succeeding in this course requires a lot of work outside of the class. For various reasons, you may find that you need to drop the course. Students can drop the class without receiving a grade until DATE. Up until DATE, you can drop and you automatically receive and EX (excused)grade. After that, if you wish to drop a course – the instructor must assign a grade of either “excused” (withdrew while passing) or “failing” (withdrew while failing). DATE is the last day you can withdraw from the course or from school. You must have earned at least

60% of the points to withdraw and receive an “excused” grade.

#### Late Assignments:

Any assignment submitted later than the due date and time is considered late. This policy is established and enforced to be fair to the students that submitted the assignment on time. Late assignments will be accepted up to one week late and graded as follows:

First late assignment:	50% of the points earned
Second late assignment:	20% of the points earned

#### Requests For Regrading:

Requests for regrading items may be submitted by email *no earlier* than when the exam is handed back and *no later* than one week from this date. These requests must be submitted in writing (you can use e-mail). A regrade request requires only a brief note identifying the item in question and the reason why you believe you deserve more credit. I will not accept any requests later than a week following the assignment, exam, or project in question.

#### Academic Dishonesty:

I don't expect to have to deal with academic dishonesty this semester but I feel it is necessary to be clear on where I stand. Academic dishonesty is never worth the risk. It can not only result in the maximum punishment of expulsion from school, but can at a minimum send a damaging signal to future employers regarding your integrity. There are always other options available besides cheating (such as talking to the instructor if you are stressed, late, lost, etc.). I have always taken cheating very seriously. I make no distinction between cheating on homework, quizzes, or exams. Academic dishonesty will result in a grade of 0 for the related assignment and follow through with Academic Affairs (i.e. the “permanent record” folks). These points may not be made up. Please see course policies below for additional information.

#### Course Policies:

##### 1. Academic Integrity/Plagiarism

- You are responsible for being attentive to and observant of University policies about academic honesty as stated in the [University's Student Conduct Code](#).
- Academic dishonesty is a serious offense that may lead to probation, suspension, or [dismissal from the University](#). One form of academic dishonesty is plagiarism – the use of an author's ideas, statements, or approaches without crediting the source. Academic dishonesty also includes such acts as cheating by copying information from another student. Plagiarism and cheating will not be tolerated.
- Academic dishonesty must be reported to the Office of Academic Affairs for possible action. The instructor shall make an academic judgment about the student's grade on that work and in that course. The campus process regarding academic dishonesty is described in the “Policies” section of the Academic Affairs website: <http://www.umsl.edu/services/academic/policy/academic-dishonesty.html>

##### 2. Access, Disability and Communication

- Students who have a health condition or disability, which may require accommodations in order to participate effectively in this course, should contact the **Disability Access Services Office**. Information about your disability is confidential.
  - 144 Millennium Student Center
  - Phone: (314) 516-6554
  - Website: <http://www.umsl.edu/services/disabled/>
  
- If you have difficulty communicating in English with the instructor of this course, contact the **Office of International Students and Scholar Services**:
  - Phone: (314) 516-5229
  - Email: [iss@umsl.edu](mailto:iss@umsl.edu)
  - Website: <http://www.umsl.edu/~intelstu/contact.html>

#### Student Support and Services (FYI):

- **Technical Support**

- My Gateway (Blackboard): If you have problems logging into your course, or an issue within the course site, please contact the **Technology Support Center**:
  - Phone: (314) 516-6034
  - Email: [helpdesk@umsl.edu](mailto:helpdesk@umsl.edu)
  - Website: <http://www.umsl.edu/technology/tsc/>

- **Academic Support**

- **The Online Writing Lab**: At our My Gateway site, students can send their papers to our tutors, who will read them and send them back with suggestions. Students can also access Turnitin, which identifies quoted material in their essays.
  - Visit the online Writing Lab page on Canvas to submit drafts online.
  - We try to respond within 48 hours, but it may take longer, so allow ample time.

#### Online Class Netiquette/Behavior

- **Be self-reflective** before you post an emotional response and reread what you have written to be sure it is positive. Think of your comments as printed in the newspaper. Your online comments will be seen, heard and remembered by others in the class.
- **Use effective communication.**
  - Avoid the use of all caps or multiple punctuation elements (!!!, ??? etc).

- Be polite, understate rather than overstate your point, and use positive language.
  - If you are using acronyms, jargon or uncommon terms, be sure to explain them so everyone can understand and participate in the discussion.
- 
- **Ask for clarification** to a point if you feel emotional from a classmate's post. It is likely that you misunderstood his/her point. This strategy will also help you step away from the intensity of the moment to allow for more reflection.
  - **Sign your name.** It is easier to build a classroom community when you know to whom you are responding.
  - **Foster community.** Share your great ideas and contribute to ongoing discussions. Consider each comment you make as one that is adding to, or detracting from, a positive learning environment for you and your classmates.
  - **Be constructive.** You can challenge ideas and the course content, but avoid becoming negative online. When you disagree politely, you stimulate and encourage great discussion. You also maintain positive relationships with others with whom you may disagree on a certain point.
  - **Keep the conversation on topic** by responding to questions, adding thoughtful comments about the topics at hand. Online dialogue is like conversation. If there is a certain dialogue going on, please add to it, but if you have something new to say, please post it in another thread.
  - **Define your terms.** When using acronyms or terms that are particular to your field (or new to our course), please define them for others.

#### Course Schedule(subject to modification)

Module Date	Topics/Readings	Activities	Assessments
START HERE and	START HERE Module: <i>Check out this Module for important information about the course <b>before</b> January 19; come back to it anytime for quick links to course resources</i>	<b>ONLINE</b> <ul style="list-style-type: none"> <li>• <b>Online IceBreaker</b></li> </ul>	
Module 1: Chapter 10 Long-term Assets: Recognition, Initial Measurement, Subsequent Measurement, and Derecognition (January 19-February 2)	<b>Recognition and Initial Measurement or Long-term Assets (LTA) (Chapter 10)</b> – the Basic costs to be capitalized, Intangibles, and Lump Sum acquisitions; Natural Resources and ARO, Goodwill, Non-cash acquisitions, Self-constructed assets, Software Development costs	<b>Optional ZOOM check-in and Welcome on 1/19 (12:30 PM or 6:00 PM) - What happens in the weekly Optional ZOOM check-in? This optional meeting time is a chance for you to ask me questions or to hear the questions of your peers (and to hopefully meet each other!). I will always ask for note-takers during these check-ins and then I will collect and post a follow-up summary of topics discussed. In this syllabus I am posting any topics I think are likely to come up but of course I am writing this before we actually meet!</b> <ul style="list-style-type: none"> <li>• <b>Recognition, Initial Measurement, Subsequent Measurement, Derecognition paradigm</b></li> <li>• <b>Project introduction</b></li> <li>• <b>Follow-up summary posted</b></li> </ul> <b>ONLINE work</b> <ul style="list-style-type: none"> <li>• <b>Brief Dr. R-M introductions to the topics</b></li> <li>• <b>Chapter 10 Reading and optional LearnSmart assignments</b></li> <li>• <b>Nearpod activities (participation points) and walkthrough videos</b></li> <li>• <b>Graded Homework 1 (due Monday 1/25 midnight)</b></li> <li>• <b>Start on Self-constructed Asset Tutorial videos</b></li> </ul>	<div style="background-color: yellow; padding: 5px;"> <p><i>Chapter 10 Nearpod participation points only earned during Module 1</i></p> <p><i>Graded homework 1 is due 1/25 by 11:59 PM Monday (10 pts)</i></p> </div>

<p>Optional Zoom Check-in Meeting 1/26, 12:30 or 6:00</p> <p>Exam 1 2/2</p>		<p>Taking it offline:</p> <ul style="list-style-type: none"> <li>Resources for moving you work offline are referenced in Module 1 on the Syllabus Focus page</li> </ul> <p><b>Optional Zoom Check-in on 1/26 likely topics:</b></p> <ul style="list-style-type: none"> <li>Self-constructed questions</li> <li>Project assignment 1 questions</li> <li>Exam questions as time allows</li> </ul> <p>ONLINE Follow-up (1/26-2/2)</p> <ul style="list-style-type: none"> <li>Extra video lesson on self-constructed assets</li> <li>Project 1 assignment will take a couple of hours</li> <li>Graded homework 2</li> <li>Exam 1 Review guide</li> </ul> <p><b>Exam 1 is on 2/2 (Proctorio exam)</b></p>	<p><i>Project assignment 1 is due 1/30 by 11:59PM Saturday (25 points)</i></p> <p><i>Graded Homework 2 is due 2/1 by 11:59 PM Monday (10 pts)</i></p> <p><i>Exam 1 open all day on 2/2/2021 (90 points) – must download Proctorio</i></p>
<p>Module 2: Chapter 11 Long-term Asset Subsequent Measurement and Derecognition (with a few Chapter 10 topics)</p> <p>(February 3 – 23)</p>	<p>Subsequent Measurement of LTA(Chapter 11) – the Basic methods, Depletion, Amortization Depletion with ARO, Partial Period, Changes IFRS Component; Impairments US &amp; IFRS</p> <p>Subsequent Measurement of LTA (Chapter 11) – Revaluations, and Subsequent expenditures, Derecognition and</p>	<p>ONLINE work (2/3-2/9):</p> <ul style="list-style-type: none"> <li>Dr. R-M Quick video overview of Chapter 11 topics</li> <li>Chapter 11 Reading and optional Learnsmart assignments</li> <li>Nearpod activities for you to work and walkthrough videos</li> <li>Graded homework 3</li> <li>Extra lesson on Impairment concepts</li> </ul> <p>Taking it offline:</p> <ul style="list-style-type: none"> <li>Resources for moving you work offline are referenced in Module 2 on the Syllabus Focus page</li> </ul> <p><b>Optional ZOOM check-in on 2/9</b></p>	

<p><b>Optional ZOOM Check-in</b> 2/9, 12:30 or 6:00 PM</p> <p><b>Optional ZOOM Check-in</b> 2/16, 12:30 or 6:00 PM</p>	<p>exchanges (Chapter 10) – Disposition and exchanges, R&amp;D US and IFRS;</p>	<ul style="list-style-type: none"> <li>• <b>Questions on flowcharts for impairments US and IFRS</b></li> </ul> <p><b>ONLINE work (2/10-2/15):</b></p> <ul style="list-style-type: none"> <li>• Brief Dr. R-M introductions to the topics</li> <li>• Chapter 11 Part C and back to Chapter 10: Reading and optional Learnsmart assignments</li> <li>• Nearpod activities for you to work and walkthrough videos</li> <li>• Graded homework 4</li> </ul> <p><b>Optional ZOOM check-in on 2/16</b></p> <ul style="list-style-type: none"> <li>• <b>Project questions</b></li> <li>• <b>Exam 2 questions</b></li> </ul> <p><b>ONLINE Follow-up</b></p> <ul style="list-style-type: none"> <li>• Project 2 assignment will take a couple of hours and will help you review for exam 2</li> <li>• Exam 2 review guide</li> </ul> <p><b>Exam 2 on 2/23</b></p>	<p><i>Graded Homework 3 due 2/8 by 11:59PM Monday (10 pts)</i></p> <p><i>Chapter 11 Nearpod participation points only earned during Module 2</i></p> <p><i>Graded Homework 4 due 2/15 by 11:59PM Monday (10 pts)</i></p> <p><i>Project assignment 2 is due by 11:59 PM Saturday 2/20 (30 points)</i></p> <p><i>Exam 2 during class on 2/23 (90 points)</i></p>
<p><b>Module 3: Chapter 14 Long-term Debt Subsequent Measurement and Derecognition (February 24 – March 9)</b></p>	<p><b>Chapter 14: Recognition, Balance Sheet Presentation, and Initial Measurement of Long term debt (LTD):</b> Bonds, Long-term Notes, and Installment Notes</p> <p><b>Subsequent Measurement and Derecognition of LTD (Chapter 14):</b> Interest expense issues,</p> <p>Purchase of assets with debt, detachable warrants, convertible debt, Fair</p>	<p><b>ONLINE work Module 3 Chapter 14</b></p> <ul style="list-style-type: none"> <li>• Dr. R-M overview of chapter 14 topics</li> <li>• Chapter 14 Reading and optional Learnsmart assignments</li> <li>• Nearpod activities for you to work and walkthrough videos</li> <li>• Graded Homework 5</li> </ul> <p><b>Taking it offline:</b></p> <ul style="list-style-type: none"> <li>• Resources for moving you work offline are referenced in Module 3 on the Syllabus Focus page</li> </ul> <p><b>Optional ZOOM Check-in 3/2</b></p>	<p><i>Chapter 14 Nearpod participation points only earned during Module 3</i></p> <p><i>Graded Homework 5 due 3/1 by 11:59 PM Monday (10 pts)</i></p>

<p><b>Optional ZOOM</b> Check-in 3/2, 12:30 or 6:00 PM</p> <p><b>Exam 3 3/9</b></p>	<p>Value option; De-recognition/Early extinguishment</p>	<ul style="list-style-type: none"> <li>Discount/Premium amortization and the effective Interest method</li> <li>Project Assignment 3 questions</li> <li>Exam 3 questions</li> </ul> <p><b>ONLINE Follow-up</b></p> <ul style="list-style-type: none"> <li>Chapter 14 Reading and optional Learnsmart assignments</li> <li>Nearpod activities for you to work and walkthrough videos</li> <li>Extra lesson on convertible debt, detachable warrants, and FV option</li> <li>Project Assignment 3 is due 3/6</li> <li>Exam 3 review guide</li> </ul> <p><b>Exam 3 on 3/9</b></p>	<p><i>Project assignment 3 is due by 11:59 PM Saturday 3/6 (20 points) – do this early as part of your studying for exam 3</i></p> <p><i>Chapter 14 Nearpod participation points can only be earned during Module 3</i></p> <p><i>Exam 3 during class on 3/9 (90 points)</i></p>
<p><b>Module 4 Chapter 18 Stockholders' Equity Subsequent Measurement and Derecognition (March 10-27)</b></p> <p><b>Optional ZOOM</b> Check-in 3/16, 12:30 or 6:00</p>	<p><b>Recognition and Initial Measurement of Stockholders' Equity (Ch 18)</b> Issuing equity in its various forms</p> <p><b>Subsequent Measurement of Equity (chapter 18):</b> Share buybacks and Treasury Stock transactions, Dividends, Stock Splits,</p> <p><b>And Other issues and Derecognition of Equity (chapter 18)</b> Quasi Reorganizations, Retained Earnings, AOCl;</p> <p>Derecognition: Retiring Shares and Presentation</p>	<p><b>ONLINE work</b></p> <ul style="list-style-type: none"> <li>Dr. R-M overview of chapter 18 quick video</li> <li>Chapter 18 Readings and optional Learnsmart assignments:</li> <li>Nearpod activities for you to work and walkthrough videos</li> <li>Graded homework 6</li> </ul> <p><b>Taking it offline:</b></p> <ul style="list-style-type: none"> <li>Resources for moving you work offline are referenced in Module 4 on the Syllabus Focus page</li> </ul> <p><b>Optional ZOOM Check-in on 3/16</b></p> <ul style="list-style-type: none"> <li>Nearpod application activities based on Read&amp;Learn</li> <li>Project questions</li> </ul> <p><b>ONLINE work</b></p> <ul style="list-style-type: none"> <li>Chapter 18 Reading and optional Learnsmart assignments</li> <li>Nearpod activities for you to work and walkthrough videos</li> <li>Project 4 assignment is due Saturday night 3/20</li> </ul>	<p><i>Chapter 18 Nearpod participation points only earned during module 4</i></p> <p><i>Graded Homework 6 due 3/15 by 11:59 PM Monday (10 pts)</i></p>

<p><b>Exam 4 3/23</b></p>		<ul style="list-style-type: none"> <li>Graded Homework 7</li> <li>Exam 4 review guide</li> </ul> <p><b>Exam 4 on 3/23</b></p> <ul style="list-style-type: none"> <li>Project 5 assignment is due Saturday night 3/27</li> </ul>	<p><i>Project assignment 4 is due by 11:59 PM Saturday 3/20 (25 points)</i></p> <p><i>Graded Homework 7 is due 3/22 by 11:59 PM Saturday (10 pts)</i></p> <p><i>Exam 4 on 3/23 (90 points)</i></p> <p><i>Project assignment 5 is due by 11:59 PM Saturday 3/27 (20 points)</i></p>
<p><b>Module 5: Chapter 12 Recognition, Initial Measurement, Subsequent Measurement of Investments</b></p> <p>(April 5-April 20)</p> <p><b>Optional ZOOM Check-in 4/6, 12:30 or 6:00 PM</b></p> <p><b>Optional ZOOM Check-in 4/13, 12:30 or 6:00 PM</b></p> <p><b>Exam 5 4/20</b></p>	<p><b>Recognition, Initial Measurement, Subsequent Measurement of Investments (Chapter 12)</b> Debt securities and Equity securities</p>	<p><b>Optional ZOOM Check-in on 4/6</b></p> <ul style="list-style-type: none"> <li><b>5 category of investments</b></li> </ul> <p><b>ONLINE work 4/6-4/12</b></p> <ul style="list-style-type: none"> <li>Dr. R-M overview of chapter 12 quick video</li> <li>Chapter 12 Readings and optional Learnsmart Assignments</li> <li>Nearpod activities for you to work and walkthrough videos</li> <li>Graded Homework 8</li> </ul> <p><b>Taking it offline:</b></p> <ul style="list-style-type: none"> <li>Resources for moving you work offline are referenced in Module 5 on the Syllabus Focus page</li> </ul> <p><b>Optional ZOOM Check-in on 4/13</b></p> <ul style="list-style-type: none"> <li><b>Project 6 assignment questions</b></li> <li><b>Exam 5 questions</b></li> <li><b>Summary of investments</b></li> </ul> <p><b>ONLINE work 4/14-4/19</b></p> <ul style="list-style-type: none"> <li>Dr. R-M quick videos over topics</li> <li>Chapter 12 Reading and optional Learnsmart activities are open</li> <li>Nearpod activities for you to work and walkthrough videos</li> <li>Extra material for excess basis understanding</li> <li>Project assignment 6</li> <li>Graded homework 9</li> <li>Exam 5 review guide</li> </ul> <p><b>Exam 5 on 4/20</b></p>	<p><i>Chapter 12 Nearpod participation can only be earned during Module 5</i></p> <p><i>Graded Homework 8 due 4/12 by 11:59 PM Monday (10 pts)</i></p> <p><i>Project assignment 6 is due by 11:59 PM Saturday 4/17 (25 points)</i></p> <p><i>Graded Homework 9 due 4/19 by 11:59 PM Monday (10 pts)</i></p> <p><i>Exam 5 on 4/20 (90 points)</i></p>

<p>Module 6: Chapter 21 Statement of Cash Flows and Final Exam (April 21-May 11)</p> <p><b>Optional Zoom Check-in 4/27, 12:30 or 6:00</b></p> <p><b>Exam 6 5/4</b></p>	<p><b>Preparing the Statement of Cash Flows (Chapter 21):</b> Presentation options, Indirect method and Direct method approaches</p>	<p><b>ONLINE work (4/21-4/26)</b></p> <ul style="list-style-type: none"> <li>• Dr. R-M overview of chapter 21 quick video</li> <li>• Chapter 21 Readings and optional Learnsmart assignments</li> <li>• No Nearpod activities for Chapter 21</li> <li>• JakCo videos, Cleveland Cash Flow activities provide practice along with CONNECT extra practice problems</li> <li>• Graded homework 10</li> </ul> <p><b>Taking it offline:</b></p> <ul style="list-style-type: none"> <li>• Resources for moving your work offline are referenced in Module 6 on the Syllabus Focus page</li> </ul> <p><b>Optional Zoom Check-in on 4/27</b></p> <ul style="list-style-type: none"> <li>• Chapter 21 discussion</li> <li>• Project assignment 7 questions</li> </ul> <p><b>ONLINE work (4/28-5/3)</b></p> <ul style="list-style-type: none"> <li>• Project cash flow statement walkthroughs</li> <li>• Alternative spreadsheet approach to SOCF</li> <li>• Exam 6 review guide</li> </ul> <p><b>Exam 6 is on 5/4 – Proctorio required</b></p> <ul style="list-style-type: none"> <li>•</li> </ul>	<p><i>Graded homework assignment 10 is due 4/26 by 11:59 PM Monday (10 pts)</i></p> <p><i>Project assignments 7a and 7b are due by 11:59 PM Saturday 5/1 (55 points)</i></p> <p><i>Exam 6 on 5/4 (90 points)</i></p>

<b>FINAL 5/11</b>		<b>ONLINE (5/5-5/10)</b> <ul style="list-style-type: none"><li>• Final exam review guide</li><li>• Finish extra credit opportunities</li><li>• <b>Final Exam is on 5/11 – Proctorio required</b></li></ul>	<i>Final Exam (comprehensive) on 5/11 (100 points)</i>
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