

**COURSE SYLLABUS  
SANTA ROSA JUNIOR COLLEGE  
INTERMEDIATE ACCOUNTING – BAD 55**

**Class Dates 8/15 – 12/09 2022  
Finals Week 12/10 - 12/16 2022  
3 Units**

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Office: Online - Zoom <https://santarosa-edu.zoom.us/j/2642860616> Office

Hours: F 1:00pm-2:00pm drop-in. No appointment necessary.

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Asynchronous

Welcome to Intermediate Accounting. I look forward to having you in my virtual classroom. This is a very challenging, fast paced, and intellectually stimulating class due to the subject material, homework assignments, and examinations. Therefore, it is imperative that you keep up with the material and communicate with the class when you are experiencing any difficulty understanding the concepts covered in this course. This type of class is not for everyone; the online nature requires that you possess excellent time management skills, communication, and analytical skills. Please do not hesitate to reach out if you have any questions.

**Required Materials**

- *Intermediate Accounting*, 11th Edition, by Spiceland, Nelson, Thomas, and Winchel.
- *Connect* access code (includes an electronic version of the entire book).

**If you have trouble using *Connect***, visit <http://mpss.mhhe.com> for links to chat or email support or call 1-800-331-5094. They are very good about offering assistance.

**Catalog Description****BAD 55 – Intermediate Accounting (3 units)**

Intermediate accounting with theory and practical applications including the accounting process; income measurement; balance sheet preparation; cash flow and the valuation of receivables, inventories, plant, equipment, and intangible assets.

**Student Learning Outcomes**

Upon completion of the course, students will be able to:

1. Complete the steps in the accounting cycle and apply generally accepted accounting principles to determine how transactions are recorded and reported.
2. Analyze, record, summarize, and report the effects of financial transactions and interpret the accounting information for internal or external decision making purposes.
3. Use computer technology applications such as Word, Excel, and PowerPoint to complete assignments.

**Learning Objectives**

Students will be able to:

1. Utilize advanced financial accounting concepts.
2. Analyze financial statements.
3. Compare accrual accounting to cash flow accounting.
4. Differentiate current assets from other types of assets.
5. Differentiate current liabilities from other types of liabilities.
6. Examine the different methods allowed for inventory accounting.

**Getting Started**

During the first week of class students are expected to purchase the textbook, read over the syllabus, register at the homework/exam Connect site (see “homework section” for URL) and get familiar with course layout, assignments, and due dates. This in addition to the first week’s assignments (see below).

**Regular Assignments**

Assignments will be released on an ongoing basis throughout the semester. You may work ahead if an assignment is available, but this is not required.

### Assigned Reading

You should complete the assigned reading each week prior to attending the chapter presentation / lecture or doing the homework / quizzes / discussions.

### Chapter Presentation / Lecture

A weekly PowerPoint presentation will be made available for each Chapter along with an accompanying lecture. Extra credit questions may be asked during recorded lectures that will allow you to earn extra points in class. Please do not share where to find these questions with your classmates if you do happen to find them.

### Homework

Students are expected to use Connect to access and submit homework assignments through the McGraw-Hill Learning Center. This code is included with the textbook if purchased at our campus bookstore. If you purchased the textbook elsewhere, you are responsible for contacting the customer service center at the McGraw Hill site to see if you can buy the code separately. You must have this code in order to do the homework and take the exams. All students must register at this site within the first few days of class.

Assignment due dates are listed by each homework chapter via the Connect site and late homework will not be accepted. All homework assignments are due as scheduled on the Connect site. Homework is worth a total of 120 points. There will be twelve homework assignments worth 10 points each. Use the "check your work" feature to see if you've done the problems correctly. You should also have multiple attempts to complete each assignment and question correctly. Watch the due dates though. All homework is due Sunday by 11:59 PST (midnight) of the week assigned.

Once the homework deadline has passed, students will be able to view their homework and detailed answers/corrections will be provided.

### Quizzes

There will be quizzes on each chapter. These will consist of approximately various numbers of questions. Each quiz is worth 10 points. See Connect site for due dates. You can only take the quiz one time, and once you start to take it, you must finish it within the time allotted. Once the quiz period closes (due date passes), the answers will be released.

### Class Participation

During the semester class participation points can be earned by doing the following:

Weekly discussions (60 pts max, 5 points per assigned week).

Your participation is important to the success of the course. I want to hear your opinions and share my views with you. Students should be posting to the chapter discussion forum for each chapter every week by the due date. Take the time to post at least one question or 2-3 comments/answers (min of 250 words total) regarding the post by other students for each chapter each assigned week. You must post this during the time we are covering each specific chapter not after we have moved to the next chapter. This forum called "discussion", does not include any homework discussion, just discussion on the chapter content. *There is a separate forum for homework discussions between students for you guys to help each other out as needed and is optional.*

### Examinations

The exams will consist of multiple-choice and fill in questions. There will be a variable number of questions on each exam and students will be allowed three hours (180 consecutive minutes) to complete the exams. Once you have opened the exam, you must continue as you cannot stop and save your work and come back later to complete it. Each exam is worth of total of 75 points. All exams are used in the calculation of your grade. Questions require calculations, judgments, interpretations, analysis, and in-depth understanding of the course concepts and applications. Exams are very challenging! You should make a detailed resource sheet from each chapter and plan to take the tests without the use of your textbook, as I find students who rely on this approach run out of time on the examinations! If you miss a test, you will be given a zero on this exam. Absolutely no makeup exams! Please watch the schedule carefully and plan accordingly. The exams are open for a few days to allow for greater flexibility, but once you start the test you must continue to finish it within the time allowed. Exams will be activated and available only on the dates listed in Connect. Please schedule your time accordingly. Once the exam period closes, answers will be available for your viewing. Also, you MUST hit the submit button before the time expires as the program is not set up to automatically submit your assignments. Late exam submissions will not be accepted.

### Examination Schedule

(Exam closes at 10pm on the last date listed)

Exam #1 (Ch 1-3) 9/11/22

Exam #2 (Ch 4-6) 10/9/22

Exam #3 (Ch 7-9) 11/6/22

Exam #4 (Ch 10, 11, 13) 12/18/22

All exams are used to calculate final grade

### Grade Determination

Exams: 300 points total

Homework: 120 points total

Quizzes: 120 points total

Class Participation: 60 points total  
Total Points = 600

### Grading Scale:

Standard grade system used to determine final grades. 90% or higher of total possible class points= A, 80% or higher = B, etc. etc.

\*No extra credit available unless added by the instructor (and it may be added – see lecture)

\*Students are responsible for dropping themselves from the course if they chose not to continue

**Summary Schedule of Weekly Assignments – See Canvas/Connect for More Details**

### **Reading, Lecture, Homework, Quiz, Discussion, and Exam Schedule**

*\*subject to modification as required during the semester*

Week	Week Ending	Read Chapter / Watch Lecture / Quiz / Homework	Discussion	Exams
1	21-Aug	1	Intros	
2	28-Aug	2	Discuss Ch1-2	
3	4-Sep	3	Discuss Ch 3	
4	11-Sep			Ch 1-3
5	18-Sep	4	Discuss Ch 4	
6	25-Sep	5	Discuss Ch 5	
7	2-Oct	6	Discuss Ch 6	
8	9-Oct			Ch 4-6
9	16-Oct	7	Discuss Ch 7	
10	23-Oct	8	Discuss Ch 8	
11	30-Oct	9	Discuss Ch 9	
12	6-Nov			Ch 7-9
13	13-Nov	10	Discuss Ch 10	
14	20-Nov	11	Discuss Ch 11	
15	27-Nov	Review Week		
16	4-Dec	13	Discuss Ch 13	

17	11-Dec	tba	
18	18-Dec		Ch 10, 11, 13

**DISCUSSION POSTS ARE DUE BY FRIDAY OF EACH WEEK AT MIDNIGHT (11:59pm)**

**HOMEWORK AND QUIZZES ARE DUE BY SUNDAY OF EACH WEEK AT MIDNIGHT (11:59pm)**

Most of all, if at any time you think there is something more that I can do to help you, please don't hesitate to ask. I want you to enjoy the course and maybe even have a little fun. Please do the best you can and learn as much as you can as we work to understand the importance of accounting in our society.