



蘇州大學
Soochow University

ACC 311 Intermediate Accounting II

Summer 2023

Course Credits: 4

Contact Hours: 55 hours

Instructor: TBA

Email: TBA

COURSE OBJECTIVES

This course focuses on the theory and practical application of financial statements analysis, with a special emphasis on accounting for liabilities and stockholders' equity. Students will develop a comprehensive understanding of the principles and techniques used to prepare, analyze, and interpret financial statements. The course will cover various types of liabilities and equity instruments, including bonds, long-term debt, leases, and stockholders' equity transactions. Emphasis will be placed on evaluating financial performance, assessing risk, and making informed decisions based on financial statement information.

Upon Completion of this Course, students will be able to:

1. Apply the accounting theory and principles for recording and reporting all classes of liabilities and equity components, as well as special topics including income taxes, employee benefits, cash flow, and accounting changes
2. Apply the accounting theory and principles for properly measuring investments, income, earnings per share and comprehensive income
3. Compile and report financial data using generally accepted accounting principles
4. Understand the accounting environment and functions in the business world
5. Prepare prospective accounting managers for the choices associated with financial decisions



PREREQUISITES

ACC 310 Intermediate Accounting I

GRADING

Grades will be determined by accumulating points, with 100 points being the maximum, as follows:

ITEM	POINTS
Quizzes	20 Points
Midterm 1	20 Points
Midterm 2	20 Points
Final Exam	40 Points
Total	100 Points

Late submissions will be graded at the end of the course. Grades will be assigned according to the following rule:

$A \geq 90 > B \geq 80 > C \geq 70 > D \geq 60 > F$.

We reserve the right to make adjustments to the overall grading policy.

COURSE MATERIALS

Required Texts:

Kieso, D. E., Weygandt, J. J., Warfield, T. D., Wiecek, I. M., & McConomy, B. J. (2022). *Intermediate Accounting* (13th ed., Vol. 1) with WileyPLUS.

Recommended (Optional) Texts or Other Materials:

None

COURSE TOPICS

MODULE	TASKS
---------------	--------------



Module 1	Topics: Topic 1: Current Liabilities and Contingencies Topic 2: Time Value of Money Topic 3: Long-term Liabilities: Bonds, Notes, and Mortgages Topic 4: Pension and other Post-employment Benefits, Income Taxes and deferred Tax Liabilities Assessments: Quiz#1
Module 2	Topics: Topic 5: Investments in Debt and Equity Securities Topic 6: Stockholders' Equity Topic 7: Common and preferred stock, Stock issuance and repurchases Topic 8: Dividends and earnings per share Assessments: Quiz#2
Module 3	Topics: Topic 9: Stock-based compensation Topic 10: Treasury stock and stockholders' equity transactions Topic 11: Revenue Recognition Topic 12: Income Taxes Assessments: Midterm#1
Module 4	Topics: Topic 13: Pensions and Postretirement Benefits Topic 14: Statement of Cash Flows Revisited Topic 15: Evaluating Financial Performance and Risk Topic 16: Assessing profitability and efficiency ratios Assessments: Midterm#2
Module 5	Topics: Topic 17: Decision-Making and Financial Statement Analysis Topic 18: Financing decisions and their effect on stockholders' equity Topic 19: Dividend policy and its implications for equity holders Topic 20: Accounting Changes and Error Analysis Revisited Assessments: Final Exam

ATTENDANCE

1) Class attendance is required. Missing classes without permission will lead to decrease in overall grade.



Missing less than two classes: no penalty.

Missing more than two classes: 7% will be taken off from the overall grade.

If the instructor reports a student's frequent missing of class to the Soochow University Academic Administration Office, the student might get a written warning and might be prohibited from attending final exam.

2) Participants in this course are expected to arrive in class promptly and adequately prepared. The primary objective of this course is to critically engage with the readings and the subject matter. Therefore, course participants are expected to have completed the reading prior to class and prepare thoughtful reflections/commentaries to share with fellow colleagues.

LEARNING REQUIREMENTS

- 1) Late assignments are not acceptable and are subjected to grade deductions.
- 2) Assignments submitted in the wrong format will be counted as not submitted.
- 3) Failure to submit or fulfill any required course component results in failure of the class.
- 4) Make-up for midterm and final exams only with valid excuses, as defined by the University.
- 5) In order to earn a Certificate of Completion, participants must thoughtfully complete all assignments by stated deadlines and earn an average quiz score of 50% or greater.

TECHNOLOGY POLICY

The use of electronic devices in class is distracting, both for the user and for the rest of the class. Only non-programmable calculators can be used in the tests and exam. Any attempts to use cell phones and other electronic communication devices will be seemed as cheating. Laptops are discouraged, unless you use them for activities DIRECTLY related to the course (eg., note taking, reading course documents).

ACADEMIC INTEGRITY POLICY

Soochow University highly values the academic integrity and aims to promote the academic fairness, honesty and responsibility. Any academic dishonesty behaviors



蘇州大學
Soochow University

and any attempts to cheats and plagiarism will be reported to the university administration office. A written warning and the relevant penalties will be imposed. The record might be shown on the official university transcript.

DISABILITY ACCOMMODATION

Soochow University is committed to maintaining a barrier-free environment so that students with disabilities can fully access programs, courses, services, and activities at Soochow University. Students with disabilities who require accommodations for access to and/or participation in this course are welcome.

Note:

Please contact the University Administrative Office immediately if you have a learning disability, a medical issue, or any other type of problem that prevents professors from seeing you have learned the course material.