



Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

Semester: Spring

Course Prefix: ACC

Course Title: Intermediate Accounting II

Year: 2025

Course and Section #: 3020-001

Credits: 3

Course Description

Addresses debt and equity financing, investments in debt and equity securities, leases, deferred income taxes, employee compensation (payroll and pensions), earnings per share, accounting changes, and error corrections.

Course Attributes

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

Other: *Click here to enter text.*

Instructor Information

Instructor Name: Professor Kevin R. Smith

Student Learning Outcomes

| | |
|---|--|
| 1 | Illustrate the accounting for debt securities and equity securities. |
| 2 | Explain accounting for investments in debt and equity securities. |
| 3 | Explain lease accounting and deferred tax accounting. |
| 4 | Illustrate the accounting for pension and payroll accounting. |
| 5 | Calculate the various forms of earnings per share. |
| 6 | Record accounting changes and how to analyze and record error corrections. |
| 7 | Differentiate between U.S. GAAP and International Financial Reporting Standards. |

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Course Materials and Texts

- Intermediate Accounting, Spiceland, Nelson, Thomas and Winchel, 11th edition
- MH Connect access (homework manager)

- Calculator (simple four-function version is sufficient)

Course Requirements

Course Assignments, Assessments, and Grading Policy

- “Get to know you” Survey (2.50% of grade)
- Chapter Homework Assignments (16.00% of grade)
- Connection to the Profession Assignments (4% of grade)
- Exams (75% of grade)
- Student Rating of Instruction (2.50% of grade)

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|------------|----|------------|----|
| 90% | A | 73.0-75.9% | C |
| 86.0-89.9% | B+ | 70.0-72.9% | C- |
| 83.0-85.9% | B | 66.0-69.9% | D+ |
| 80.0-82.9% | B- | 63.0-65.9% | D |
| 76.0-79.9% | C+ | Below 60% | E |

Required or Recommended Reading Assignments

All required readings use chapters from the course text that align with the lectures below.

General Description of the Subject Matter of Each Lecture or Discussion

| DATE | CHAPTER/TOPIC |
|---|--|
| Tue, Jan 07 | Introduction |
| Thu, Jan 09 Tue, Jan 14 | Chapter 13: Current Liabilities and Contingencies |
| Thu, Jan 16 Tue, Jan 21 Thu, Jan 23 | Chapter 14: Bonds and Long-Term Notes |
| Tue, Jan 28 Thu, Jan 30 Tue, Feb 04 | Chapter 18: Shareholders' Equity |
| Thu, Feb 06 | Exam 1: Chapters 13, 14, and 18 (In-Class) |
| Tue, Feb 11 Thu, Feb 13 | Chapter 12: Investments |
| Tue, Feb 18 Thu, Feb 20 Tue, Feb 25 | Chapter 15: Leases |
| Thu, Feb 27 Tue, Mar 04 | Chapter 16: Accounting for Income Taxes |
| Thu, Mar 06 | Exam 2: Chapters 12, 15 and 16 (In-Class) |
| Tue, Mar 11 Thu, Mar 13 | NO CLASS: SPRING BREAK |

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|---|--|
| Tue, Mar 18 Thu, Mar 20 Tue, Mar 25 | Chapter 17: Pensions and Other Postretirement Benefits |
| Thu, Mar 27 Tue, Apr 01 Thu, Apr 03 | Chapter 19: Share Based Compensation and Earnings Per Share |
| Tue, Apr 08 Thu, Apr 10 Tue, Apr 15 | Chapter 20: Accounting Changes and Error Corrections |
| Thu, Apr 17 | Exam 3: Chapters 17, 19, and 20 (In-Class) |
| Tue, Apr 22 | Final Exam Review |
| FINAL EXAM: Thursday, April 24th (7:00 PM - 8:50 PM), Tuesday, April 29th (7:00 AM - 8:50 AM, 1:00 PM - 2:50 PM) | |

Required Course Syllabus Statements

Generative AI

This course requires you to complete assignments that assess your understanding and application of the material. You are expected to do your own work, and the use of artificial intelligence (AI) tools, such as chatbots, text generators, paraphrasers, summarizers, or solvers, is strictly prohibited for any part of exams. Using these tools will be considered academic dishonesty and will be handled according to the university's policy. However, you may use AI to assist you in learning the course material, including on homework in Connect. Please keep in mind that AI should be a tool and not a crutch. If you have questions about acceptable use of AI tools, please consult the instructor before submitting your work.

Using Remote Testing Software

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](#) at accessibilityservices@uvu.edu or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

Equity and Title IX

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at accessibilityservices@uvu.edu. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.