

ACCT 3702 - Intermediate Accounting 2

Fall 2026 Syllabus, Section 02, CRN 42749,

Credit hours: 3

Professor

Karin Petruska

Professional Qualifications:

CPA, CFE, CGMA

Ph.D. Accounting, Kent State University, 2008

MBA, Finance concentration, Youngstown State University, 1993

BSBA, Accounting, Youngstown State University, 1989

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Course Description

3702. Intermediate Accounting 2. This course involves the disclosure of financial information with an emphasis on asset acquisition and valuation, accounting changes and estimates, and related expenses. Additional topics include stockholders' equity, leases, EPS, post-retirement benefits, revenue recognition, cash flows and other current accounting topics. Prereq.: ACCT 3701 (C or better) AND 2.5 GPA. 3 s.h.

Course Readings

Group	Title	Author	ISBN
Required	Intermediate Accounting (WileyPlus that contains the e-text), 19th edition	Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, and Laura D. Wiley	978EEGRP47624

Recommended (Optional): Intermediate Accounting. Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, and Laura D. Wiley, 19th Edition, Wiley. Hard Copy/Loose Leaf with WileyPlus (contains the e-text).

(The difference between required and recommended (optional) is the optional contains a paper copy/loose leaf of the book)

WileyPlus with the e-text will be directly integrated into the Blackboard Ultra course. There is no need to separately access any external WileyPlus link-- (do not register by going to WileyPlus.com). You can register your code to gain access to WileyPlus directly in Blackboard Ultra.

Additional Readings: The following are weblinks for accounting organizations/boards - NASBA, This Way to CPA, Ohio Society of CPAs, AICPA, Financial Accounting Standards Board

The course readings are subject to change in the event of extenuating circumstances, research developments, current events, and/or to ensure better learning.

Schedule of Topics and Assignments

Day	Date	Reading(s)	Proposed Topic	Due/To Prepare for Class
Mon	8/24		Introduction to class. Review of Syllabus, Blackboard Ultra, and WileyPlus, announcements, course content, and expectations.	



Wed	8/26	Ch.22	The CPA Evolution Statement of Cash Flows	
Mon	8/31	Ch.22	Statement of Cash Flows	Discussion 1
Wed	9/2	Ch. 22	Statement of Cash Flows	
Mon	9/7	No Class-Holiday, University Closed		
Wed	9/9	Ch. 22	Statement of Cash Flows	Discussion 2 Quiz (Ch. 22) due 09/13 CPA Evolution/Gleim Assignment (Ch. 22) due 09/13
Mon	9/14	Ch. 22		Exam 1 (Ch. 22)
Wed	9/16	Ch. 9	Acquisition and Disposition of Property, Plant, and Equipment	
Mon	9/21	Ch. 9	Acquisition and Disposition of Property, Plant, and Equipment	
Wed	9/23	Ch. 10	Depreciation, Impairments, and Depletion	
Mon	9/28	Ch. 10	Depreciation, Impairments, and Depletion	
Wed	9/30	Ch. 11	Intangible Assets	
Mon	10/5	Ch. 11	Intangible Assets	Discussion 3
Wed	10/7	Ch. 20	Leases	
Mon	10/12	Ch. 20	Leases	Quizzes (Ch. 9, 10, 11, 20) due 10/13 CPA Evolution/Gleim Assignment (Ch. 9, 10, 11, 20) due 10/13
Wed	10/14	Ch. 9, 10, 11, 20		Exam 2 (Ch. 9, 10, 11, 20)
Mon	10/19	Ch. 14	Stockholders' Equity	Discussion 4
Wed	10/21	Ch. 14	Stockholders' Equity	
Mon	10/26	Ch. 14	Stockholders' Equity	
Wed	10/28	Ch. 14	Stockholders' Equity	
Mon	11/2	Ch. 15	Dilutive Securities and Earnings Per Share	
Wed	11/4	Ch. 15	Dilutive Securities and Earnings Per Share	
Mon	11/9	Ch. 19	Accounting for Pensions and Post Retirement Benefits	
Wed	11/11	No School - Holiday, University Closed		
Mon	11/16	Ch. 17	Revenue Recognition	
Wed	11/18	Ch. 17	Revenue Recognition	Quizzes (Ch. 14, 15, 17, 19) due 11/22 CPA Evolution/Gleim Assignment (Ch. 14, 15, 17) due 11/22
Mon	11/23	Ch. 14, 15, 17, 19		Exam 3 (Ch. 14, 15, 17, 19)
Wed	11/25	No School - Holiday, University Closed		
Mon	11/30	Ch. 21	Accounting Changes and Error Analysis	
Wed	12/2	Ch. 21	Accounting Changes and Error Analysis Review for Final Exam	Discussion 5
Mon	12/7	All Chapters	All course content covered during the semester	Final Exam-Comprehensive
Wed	12/9	Final Grade posted on Blackboard Ultra		

The course schedule, policies, procedures, and assignments in this course are subject to change in the event of extenuating circumstances, by mutual agreement, and/or to ensure better learning.