

ACCT 3702 - Intermediate Accounting 2

Fall 2026 Syllabus, Section A01, CRN 43700,

Credit hours: 3

Instructor

Karin Petruska

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Public Instructor Information

Professor

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 purchased 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

Week of	Reading(s)	Proposed Topic	Due/To Prepare for Class
10/19	Ch. 9 Ch. 20	Purchasing vs. Leasing: Long-Term Assets of Property (Land), Plant, Equipment	Discussion Post - Introduction (Due 10/25/26) Ch. 9 and Ch. 20: Quizzes (Due 10/25/26) Ch. 9 and Ch. 20: CPA Evolution/Gleim Homework (Due 10/25/26) Ch. 9 and Ch. 20: Graded Homework (Due 10/25/26)
10/26	Ch. 10 Ch. 11	Depreciation, Amortization, and Impairment of Long-Term Assets	Ch. 10 and Ch. 11: Quizzes (Due 11/01/26) Ch. 10 and Ch. 11: CPA Evolution /Gleim Homework (Due 11/01/26) Ch. 10 and Ch. 11: Graded Homework (Due 11/01/26) Course Project Milestone--Phase 1 (Due 11/01/26) Exam 1: Ch. 9, 10, 11, 20 (Due 11/01/26)
11/2	Ch. 14 Ch. 15	Stockholders' Equity and Earnings Per Share	Ch. 14 and Ch. 15: Quizzes (Due 11/08/26) Ch. 14 and Ch. 15: CPA Evolution /Gleim Homework (Due 11/08/26) Ch. 14 and Ch. 15: Graded Homework (Due 11/08/26) Discussion Post: Corporate Stock Selection Analysis (Due 11/08/26)
11/9	Ch. 22	The Statement of Cash Flows	Ch. 22: Quiz (Due 11/15/26) Ch. 22: CPA Evolution/Gleim Homework (Due 11/15/26) Ch. 22: Graded Homework (Due 11/15/26) Course Project Milestone--Phase 2 (Due 11/15/26)
11/16	Ch. 21	Accounting Changes and Error Analysis	Ch. 21: Quiz (Due 11/22/26) Ch. 21: CPA Evolution/Gleim Homework (Due 11/22/26) Ch. 21: Graded Homework (Due 11/22/26) Exam 2: Ch. 14, 15, 22, 21 (Due 11/22/26)
11/23	Ch. 17	Revenue Recognition - Revenue from Contracts with Customers	Ch. 17: Quiz (Due 11/29/26) Ch. 17: CPA Evolution/Gleim Homework (Due 11/29/26) Ch. 17: Graded Homework (Due 11/29/26) Course Project Milestone--(Final Phase 3) (Due 11/29/26)
11/30	Ch. 19	Accounting for Pension and Post-Retirement Benefits	Ch. 19: Quiz (Due 12/06/26) Ch. 19: CPA Evolution/Gleim Homework (Due 12/06/26) Ch. 19: Graded Homework (Due 12/06/26) Ch. 19: Discussion Post: Course Module Feedback (Due 12/06/26) Final Exam: Comprehensive (Due 12/06/26)

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.