Can Intermediate Accounting Be Taught Online?

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1. Why students don’t succeed in Intermediate Accounting
   1. Lack of motivation
      a. Exploring major
      b. Parents chose accounting for them
      c. Doesn’t connect the present to his/her future
   2. Undisciplined
      a. This is first time has had to actually study
   3. Doesn’t study effectively
      a. A loner in class
      b. Poor reading &/or math skills
      c. Memorizer instead of thinker
      d. So far in college hasn’t had to apply multiple models of study to course work
         i. Can’t make the leap from principles to intermediate course
   4. Limited time / busy lives

2. Directive to stay competitive: Put Accounting Program Online within 2 Years.
   EDS “Airplane” http://youtu.be/L2zqTYgcpf

3. Demographics of Park Accounting Majors

4. Challenge: how to serve these students in an online environment

   A – Changed structure of curriculum from solely CPA focus

   B - Expanded Intermediate to 3 courses

   C – Integrated professional skills throughout accounting program
      Excel, research, memo writing, team projects, financial statement analysis, cost analysis, tax return preparation, simulations, etc.
1. Limit topics. Chapter 1-9 only.

2. Repeatedly hit the basics.
   a. Begin with Chapter 3
   b. Short AIS case by end of Chapter 3
   c. Integrate Excel throughout

      *Ch. 3 AIS case, Ch. 4 Income Stmt., Ch. 5 Balance Sheet, Ch. 6 TV of $*
      *(Amortization table for ordinary annuity and annuity due), Ch. 7 Notes Receivable (amortization table for regular note and discounted note)*

   d. MixMax case throughout Intermediate I and II.

3. Incorporate multiple modes of student learning (WileyPlus assignments, Excel, short AIS case, manual Cash Flow case integrated throughout, reading assignments, lectures)
   a. Textbook reading, WileyPlus narrated PPTs & videos
   b. Recreated classroom lectures/activities and recorded
   c. Lecture using WileyPlus homework assignments (static mode)

Snipping Tool
Mimeo Pad

✓ Ch. 3 AIS Case Completing WTB and Financial Statements [http://youtu.be/aM-cQ1lyQo](http://youtu.be/aM-cQ1lyQo)
d. Students complete WP homework individually (algorithm)

4. How to develop good study skills/habits
   - Self-evaluations

5. Sense of community
   - Weekly discussion posts

6. Motivation
   - Career Research (certifications) assignments ........Wiki

7. Foster Professional Skills/ Awareness
   a. Excel
   b. FASB Codification Research & Memo Writing
      http://youtu.be/NPBnzvqTtkY
   c. Time Value of Money – use financial calculators and Excel instead of tables
   d. Professional Development Plan (LinkedIn accomplishments)

8. Conclusion: limiting content coverage per course allows us to expand the curriculum in richer ways.