# Intermediate Accounting II
# ACC-212 Web/IVS
# Syllabus

### Course Information

| | | | | |
|---|---|---|---|---|
| **Course Title:** | Intermediate Accounting II | | **Format:** | Web/IVS. **Classroom attendance is required.** |
| ***Location*** | ***Course Code*** | ***Synonym*** | **Credits:** | 4 |
| **Aspen** | ACC-212-AS00 | 67930 | **Semester:** | Spring 2013 |
| **Breckenridge** | ACC-212-BK00 | 67929 | **Prerequisites:** | ACC211 |
| **Buena Vista** | Not offering | | **Meeting Days/Times:** | Mondays, 5-6:50 p.m. |
| **Edwards** | ACC-212-VE00 | 67927 | **Location:** | IVS Classroom |
| **Glenwood Center** | Not available | | **Start Date:** | 1/14/13 |
| **Leadville** | ACC-212-LV00 | 67926 | **Refund Date:** | 1/29/13 |
| **Rifle** | ACC-212-RL00 | 67925 | **Census Date:** | 2/4/13 |
| **Spring Valley** | ACC-212-SV00 | 67924 | **Withdraw Date:** | 4/7/13 |
| **Steamboat Springs** | ACC-212-SB00 | 67916 | **End Date:** | 4/29/13 |

**As soon as you register for this course, you should do the following:**

1. **Send me an email at pturner@coloradomtn.edu** indicating the email address you would like to use for this course. I will then send you an introductory letter and course orientation to confirm this email address.

2. **Order your textbook**. Texts are not available in CMC bookstores. Instructions for purchasing required texts are included on page 2 of this syllabus.

3. Once I have notified you that the Canvas course materials are ready for use, **set up your Canvas account and post your introductory autobiography**. Information about Canvas is included on page 3 of this syllabus.

### No-Show Reporting for Students Who Have Applied for Financial Aid

If you have not completed your introductory graded assignment (post your autobiography on Discussions on Canvas) by Tuesday, January 22, you will be reported as a no-show and dropped from the course. The resultant loss in credit hours may cause a reduction and/or cancellation of your financial aid award. Neither financial aid awards nor class reinstatement can occur after this point without significant documented extenuating circumstances. If you have questions or concerns about this please contact your campus financial aid specialist **(www.coloradomtn.edu/web/departments/financial_aid).**

### Course Orientation

Intermediate Accounting II is a hybrid course that will be presented both on the CMC Interactive Video System (IVS) Network and the Worldwide Web. A "hybrid" course is one that combines face-to-face classroom meetings with a computer/web-based learning component. The computer/web-based component of the course uses the Internet and CMC's online learning management system, Canvas.

The face-to-face component of the course, which includes mandatory weekly meetings, uses the CMC IVS Network. The CMC IVS network connects several CMC sites—Aspen, Breckenridge, Buena Vista, Edwards, Glenwood Center, Leadville, Rifle, Spring Valley, and Steamboat Springs. I will present the IVS portion of the course from the Alpine Campus in Steamboat Springs—the originating site—to students at some or all of the remote sites. The system is interactive because it provides two-way audio and video transmission, which allows all participants to see and hear each other live. The purpose of

these face-to-face meetings is to provide you with the opportunity to interact directly with the instructor and other students in the class live.

Face-to-face class sessions will include discussion of course material and selected Practice and Learn Exercises and Problems (PLEPs) that you have completed prior to class. During these class sessions, you will have the opportunity to pose questions about the work you have done in the web-based component of the course.

Because of the limited amount of class time, you are required to make substantial use of Discussions on Canvas as a medium for posting comments, questions, and answers. Class time is used to summarize concepts and review a limited number of the PLEPs assigned for each chapter. Since time constraints will prevent our reviewing all PLEPs in class, it is essential that you use Discussions to ask questions about solutions.

The web-based component of the course uses the learning management system on Canvas. Course materials (e.g., syllabus, course documents, tests, and course assignments) are posted on this website.

Please read this syllabus carefully and be prepared to discuss and ask questions at the first class meeting. Please follow the instructions in the syllabus for ordering your textbook, setting up your Canvas account, and entering/editing your profile as soon as possible. Please bring your textbook, syllabus, and instructional materials to the first class session.

**Textbooks**

*Intermediate Accounting*, Volumes I (ISBN 978-0-470-58728-7) and II (ISBN 978-0-470-58729-4), 14th Edition, by Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, March 2011, ©2012, are the textbooks required for this course. We will use volume I for chapters 13 and 14 and volume II for the remaining chapters covered in the course.

**Ordering Textbooks**

Unless you are using financial aid funds to purchase your textbook, you may order from any online source. My recommendation is **http://www.booksprice.com**, a site that compares prices for purchasing and renting both new and used textbooks from a number of different sources. Search the site using the text's ISBN, shown above. Before you place your order, confirm that the book is available for immediate delivery (i.e., not on backorder) and will be delivered to you within a reasonable period of time (preferably before the start of the semester). Please be sure to order the correct textbook, comparing the ISBN and cover with those shown here.

**If you are using financial aid funds to purchase your textbook, the following information is for you:**

Colorado Mountain College has chosen to partner with Follett Virtual Bookstores to operate textbook services. You will find the official textbook list at **www.coloradomtn.bkstr.com**. If you ever have any online bookstore questions, you can email **coloradomtn@fvb.follett.com** or call 800-621-4088.

Students can sell back books anytime online or in-person at Follett's CMC buyback events. Sign up for the online store's email list at **www.coloradomtn.bkstr.com/email** for more information on future buyback dates/times and to receive other important messages from Follett.

Ordering Textbooks with Financial Aid: Students wishing to use their Financial Aid to purchase their textbooks from the Colorado Mountain College Online Bookstore (Follett) may be set up with a CMC Flex Pay account. Contact your local CMC Accounts Manager for instructions and your specific username and password information. If you are not close to a CMC site contact CMC Online Learning at 970-947-8341 or **virtual@coloradomtn.edu.**

**Canvas**

Canvas by Instructure is the online learning management system (LMS) used by Colorado Mountain College. You access Canvas via your web browser, i.e.: Mozilla/Firefox, Internet Explorer, Opera, etc. Students, faculty and staff members use the CMC Canvas site to access course announcements, documents, research links, and library resources, to receive and deliver completed assignments, take tests, and to communicate with each other via email, discussion boards, and chat.

For instructions on How to Access your Canvas Account, Canvas How To's, and who to contact for all your Canvas questions and support needs, please visit: **www.coloradomtn.edu/web/departments/faq-for-students**.

Initial Login Information: Login information is available from the left-hand navigation bar on **www.coloradomtn.edu/canvas/.**

**Student Email**

All CMC students enrolled in a credit-based class (0.5 hour credit class or more) will be assigned a CMC student email address through Google mail (Gmail). Please allow at least 48 hours after you register for this account to be activated. For more information on your CMC student email account, please visit the Student page of the MyCMC Portal: **mycmc.coloradomtn.edu**.

**You are not required to use this CMC student email address.** If you prefer to use your regular email address, be sure to email it to me and enter it in your profile on Canvas so I can use it to contact you.

**Instructor Information**

Name: M. Patricia (Pat) Turner, CPA, M.S.
Office Phone: 970-870-4460
Email: **pturner@coloradomtn.edu**
Home Phone: 970-826-0331
Office Address: Bristol Hall, Room 305, 1275 Crawford Avenue, Steamboat Springs, CO 80487 (be sure to send mail to my attention).

My schedule for Spring 2013 semester is as follows:

| Day | Classes | Office Hours in Bristol 305 |
|---|---|---|
| Monday | Intermediate Accounting II, Bristol 203, 5-6:50 p.m. | 11 a.m.-Noon and 1-4:30 p.m. and by appointment. |
| Tuesday | Accounting I, 2:30-4:20 p.m., Bristol 121 | 11 a.m.-Noon and 1-2 p.m.. |
| Wednesday | None | By appointment only. |
| Thursday | Business Taxation, Bristol 203, 12:30-1:50 p.m.<br>Accounting I, 2:30-4:20 p.m., Bristol 121 | 11 a.m.-Noon. |
| Friday | None | By appointment only. |

My schedule also includes ACC216 (Governmental and Not-for-Profit Accounting) and ACC232 (Auditing) online. I also work from my home office, so if you need to contact me outside of office hours or on the weekend, please email me or call me at home.

**Course Description**

This course focuses on the theoretical and practical aspects of accounting for long-term liabilities, stockholders' equity, investments, pensions, and leases. Topics include income tax allocation, financial statement analysis, cash flow statements, and accounting methods changes.

**Standard Course Competencies**

Upon completion of the course, you should be able to:

1. Analyze, calculate, record, and report transactions related to bonds and notes payable.
2. Explain the corporate structure.
3. Account for stock issuance, subscriptions, reacquisition, and retirement.
4. Describe, calculate, and record various dividends.
5. Analyze, record, and report transactions impacting retained earnings.
6. Calculate basic and diluted earnings per share.

7. Classify, value, and account for investments in debt and equity securities.
8. Describe, identify, and apply various methods of measuring income.
9. Identify, analyze, and report deferred taxes.
10. Describe the nature of pension plans and record related transactions.
11. Analyze, record, and report transactions related to leases.
12. Prepare and analyze a statement of cash flows.
13. Use a variety of tools to analyze financial statements.
14. Analyze and record accounting changes.

**IDEA Objectives**

In addition to the content objectives listed above, you should also:

1. Gain factual knowledge (terminology, classifications, methods, trends).
2. Learn fundamental principles, generalizations, or theories.
3. Learn to apply course material (to improve thinking, problem solving, and decisions).
4. Develop specific skills, competencies, and points of view needed by professionals in the field of accounting.
5. Develop skill in expressing yourself orally or in writing.
6. Learn how to find and use resources for answering questions or solving problems.

**Grading**

You are required to complete the following to earn a grade:

| | |
|---|---|
| Practice and Learn Exercises and Problems (PLEPs) | 0 points |
| Professional simulations, 4 @ 50 points | 200 points |
| 5 exams at 150 points each | 750 points |
| Canvas Discussions participation | 100 points |
| Total points possible | 1,050 points |

Information about grading is available in the Colorado Mountain College catalog. You will receive a grade report for current semester courses at the end of each term. This grade report is mailed to your permanent mailing address. Reports are mailed approximately two weeks after the end of the academic term. Additional information is available at: **http://catalog.coloradomtn.edu/content.php?catoid=3&navoid=620#Grading_System_and_Options_**

The grading scale for this course is as follows:

| Letter Grade | Interpre-tation | Quality Points | Low % | High % | Low Points | High Points |
|---|---|---|---|---|---|---|
| A | Excellent | 4 | 94.0% | 100.0% | 987 | 1050 |
| A- | | 3.7 | 90.0% | 93.9% | 945 | 986 |
| B+ | | 3.3 | 87.0% | 89.9% | 914 | 944 |
| B | Above Average | 3 | 84.0% | 86.9% | 882 | 913 |
| B- | | 2.7 | 80.0% | 83.9% | 840 | 881 |
| C+ | | 2.3 | 77.0% | 79.9% | 809 | 839 |
| C | Average | 2 | 74.0% | 76.9% | 777 | 808 |
| C- | | 1.7 | 70.0% | 73.9% | 735 | 776 |
| D+ | | 1.3 | 67.0% | 69.9% | 704 | 734 |
| D | Poor | 1 | 64.0% | 66.9% | 672 | 703 |
| D- | | 0.7 | 60.0% | 63.9% | 630 | 671 |
| F | Fail | 0 | | Below | | 630 |

If you choose the *Audit* or *Pass/Fail* option, you must inform the registrar prior to the census date.

**Note: It is my policy not to grant a grade of *Incomplete*.** You should determine your ability to complete the course successfully prior to the withdrawal date (indicated on p. 1 of this syllabus

**All assignments are due on or before the end date for the course. Assignments submitted after this date will not be included in students' final grades.**

**Grading Notes Applicable to this Course**

- A grade of at least C- in Intermediate Accounting I (ACC211) is a prerequisite for enrollment in this course.
- Extra credit assignments are not available in this class. You should spend your time and effort completing the required work rather than on extra assignments.
- Students who cheat/plagiarize will be awarded an F for the class and will be subject to other penalties, which could include expulsion from the institution.
- If I do not hear from you for an extended period of time (that is, you are extensively "absent" from class), you may be administratively withdrawn from the class on or before the withdrawal date.

**Practice and Learn Exercises and Problems (PLEPs)**

Your Syllabus Course Calendar (beginning on page 7 of this syllabus) lists Practice and Learn Exercises and Problems that provide you with the opportunity to apply the material presented in the chapter and practice the accounting process and prepare financial statements and related disclosures. These exercises and problems are not assigned points and are not required to be submitted for grading, but students should be prepared to discuss them in class. I highly recommend completion of these exercises and problems to prepare you to succeed in your tests, which will cover the same material and types of problems.

The solutions to the listed exercises and problems are included on Canvas to assist you in practicing and learning how to solve these problems and to check your work prior to taking tests.

Post your questions about completing the Practice and Learn Exercises and Problems on Discussions in Canvas. Please check Discussions regularly and assist other students with their questions. You may call me if you have urgent questions.

**Professional Simulations**

You may earn a maximum of 200 points by completing four Professional Simulation assignments for a grade. These Professional Simulations, which are included in the end-of-chapter materials of your textbook, expose you to the types of questions and activities that appear on the Uniform CPA Examination. The assigned simulations and their due dates are listed below:

| | | |
|---|---|---|
| Prof. Simulation 1 | Chapter 13 pp. 772-773 (Accounting for Current Liabilities) | Due January 28, 2013 |
| Prof. Simulation 2 | Chapter 14 p. 834 (Accounting for Long-Term Liabilities) | Due March 4, 2013 |
| Prof. Simulation 3 | Chapter 16 p. 964 (Earnings Per Share) | Due March 18, 2013 |
| Prof. Simulation 4 | Chapter 18 p. 1134 (Long-Term Construction Contracts) | Due April 1, 2013 |

These assignments provide you with the opportunity to become familiar with the types of problems and questions on the CPA exam, collaborate with other students, and practice appropriate and effective written communication. Specific requirements, instructions, and check figures for each of these simulations are detailed in Modules on Canvas.

Submit your written reports via email to **pturner@coloradomtn.edu**. I will acknowledge receipt of your reports and will follow up with your score and evaluation comments. You may revise and resubmit your written reports for additional points as many times as you choose. Revisions may not be made on reports submitted during the last week of the semester.

Post your questions about completing the simulations on Discussions in Canvas. Please check Discussions regularly and assist other students with their questions. You may call me if you have urgent questions.

## Tests

You may earn a maximum of 750 points by completing five tests. These tests cover the following material:

| | | |
|---|---|---|
| Test 1 | Chapters 13 and 14 | Due February 4, 2013 |
| Test 2 | Chapters 15 and 16 | Due February 25, 2013 |
| Test 3 | Chapters 17 and 18 | Due March 25, 2013 |
| Test 4 | Chapters 19, 20, and 21 | Due April 15, 2013 |
| Test 5 | Chapters 22 and 23 | Due May 3, 2013 |

These tests are available for download from Modules in Canvas. They assess your comprehension and application of generally accepted accounting principles and are graded on the basis of completeness and accuracy. You may use your textbook and other materials and consult with other students in the process of answering the questions and solving the problems on the test.

Submit only an answer sheet for your completed tests via email to **pturner@coloradomtn.edu**. Your answer sheet should include the following identifying information: your name, the course name, and the test number. Clearly label each question or problem and clearly indicate your answer. Show your computations to earn partial credit on problems (partial credit is not available for multiple-choice questions, so you need not show your work for these questions), and clearly label your answers. I will acknowledge receipt of your test and will follow up with your score and evaluation comments.

Post your questions about completing the tests on Discussions on Canvas. Please check Discussions regularly and assist other students with their questions. You may call me if you have urgent questions.

Test answers sheets are due on or before midnight on the indicated due date. **Tests submitted after the indicated due date will earn a maximum of half credit.**

## Discussion Board Participation

To earn participation points you must post questions, comments, and/or replies to other postings that are **useful** to you and other students; that is, your posts should be ***relevant, timely, understandable, and appropriate***. Grading of discussion board participation is based on the following scale.

| To earn this percentage of available Discussion Board points: | You must submit at least this number of ***useful*** posts during the semester: |
|---|---|
| 100% | 30 |
| 90% | 25 |
| 80% | 20 |
| 70% | 15 |
| 60% | 10 |
| 50% | 5 |
| 0% | Less than 5 |

Everyone receives 10 discussion board points for posting your autobiographies. I will update discussion board grades at midterm and again at the end of the semester.

**Syllabus Course Calendar**

| Week | Class Meeting 2013 | Chapter/Topic | Assignments and Due Dates |
|---|---|---|---|
| 1 | 1/14 | Chapter 13: Current Liabilities and Contingencies | Read Chapter 13, including IFRS Insights.<br>Practice and Learn Exercises and Problems 1: Complete written answers to E13-1, 3, 4, 5, 7, 13, 14, and 17; P13-1, 2, 6, 7, and 11; and CA13-7. |
| 2 | 1/21 | Chapter 14: Long-Term Liabilities and Troubled Debt Restructurings | Read Chapter 14, including Appendix 14A and IFRS Insights.<br>Practice and Learn Exercises and Problems 2: Complete written answers to E14-6, 7, 9, 12, 17, 21, 22, 23, 24, and 25; P14-2, 6, 13, and 14. |
| 3 | 1/28 | Chapter 15: Stockholders' Equity | Read Chapter 15, including Appendix 15A and IFRS Insights.<br>Practice and Learn Exercises and Problems 3: Complete written answers to E15-2, 6, 7, and 8; P15-2, 4, and 6.<br>**Professional Simulation #1 due today.** |
| 4 | 2/4 | Chapter 15 continued | Practice and Learn Exercises and Problems 4: Complete written answers to E15-11, 12, 18, 20, 22, and 24; P15-8 and 10.<br>**Test 1 is due today. Tests submitted after this due date will earn a maximum of one-half credit.** |
| 5 | 2/11 | Chapter 16: Dilutive Securities and Earnings Per Share | Read Chapter 16, including IFRS Insights.<br>Practice and Learn Exercises and Problems 5: Complete written answers to E16-6, 7, 11, 14, 15, 16, 22, 25, 26, 27; P16-1, 5, 8, and 9. |
| 6 | 2/18 | Chapter 17: Investments | Read Chapter 17, including Appendix 17B, Appendix 17C, and IFRS Insights.<br>Practice and Learn Exercises and Problems 6: Complete written answers to E17-1, 3, 4, 7, 9, and 15; P17-3, 7, and 9. |

| Week | Class Meeting 2013 | Chapter/Topic | Assignments and Due Dates |
|---|---|---|---|
| 7 | 2/25 | Chapter 17 continued | Practice and Learn Exercises and Problems 7: Complete written answers to E17-10, 12, and 18; P17-8.<br>**Test 2 is due today. Tests submitted after this due date will earn a maximum of one-half credit.** |
| 8 | 3/4 | Chapter 18: Revenue Recognition | Read Chapter 18.<br>Practice and Learn Exercises and Problems 8: Complete written answers to E18-2, 4, 5, 9, 10, 12, and 18; P18-3, 6, and 7.<br>**Professional Simulation #2 due today.** |
| | 3/11 | Spring Break | |
| 9 | 3/18 | Chapter 18 continued | Practice and Learn Exercises and Problems 9: Complete written answers to E18-19, 22, and 24; P18-13<br>**Professional Simulation #3 due today.** |
| 10 | 3/25 | Chapter 19: Accounting for Income Taxes | Read Chapter 19, including Appendix 19A and IFRS Insights.<br>Practice and Learn Exercises and Problems 10: Complete written answers to E19-1, 4, 6, 7, 11, 14, 16, 17, and 23; P19-3, 4, and 9.<br>**Test 3 is due today. Tests submitted after this due date will earn a maximum of one-half credit.** |
| 11 | 4/1 | Chapter 20: Accounting for Pensions and Postretirement Benefits | Read Chapter 20 including Appendix 20A and IFRS Insights.<br>Practice and Learn Exercises and Problems 11: Complete written answers to E20-2, 3, 6, 8, 9, 10, 13, 14, 22, and 23; P20-2 and 8.<br>**Professional Simulation #4 due today.** |
| 12 | 4/8 | Chapter 21: Accounting for Leases | Read Chapter 21, including Appendix 21A, Appendix 21B, and IFRS Insights.<br>Practice and Learn Exercises and Problems 12: Complete written answers to E21-1, 4, 5, 7, 8, 9, 12, and 15; P21-13, 14, and 16. |

| Week | Class Meeting 2013 | Chapter/Topic | Assignments and Due Dates |
|---|---|---|---|
| 13 | 4/15 | Chapter 22: Accounting Changes and Error Analysis | Read Chapter 22 including IFRS Insights.<br>Practice and Learn Exercises and Problems 13: Complete written answers to E22-1, 2, 6, 8, 12, 16, 19, 22, and 23; P22-2, 7, and 10.<br>**Test 4 is due today. Tests submitted after this due date will earn a maximum of one-half credit.** |
| 14 | 4/22 | Chapter 23: Statement of Cash Flows | Read Chapter 23 including IFRS Insights.<br>Practice and Learn Exercises and Problems 14: Complete written answers to E23-1, 2, 9, and 11; P23-4 and 7. |
| 15 | 4/29 | Chapter 23 continued | Practice and Learn Exercises and Problems 15:Complete written answers to E23-19, 20, and 21; P23-9.<br>**Test 5 is due on May 3, 2013, the final day of the semester**. Tests and assignments submitted after this date will not be included in students' final grades. |

**Student Notices**

A student judged to have engaged in academic misconduct as defined in the "Academic Policies and Requirements" section of the Colorado Mountain College Student Handbook will, at a minimum, receive a "zero" for the work in question. The student may also be removed from the class, resulting in a failing grade. All student course material may be submitted to Turnitin (or another anti-plagiarism program) at the instructor's discretion. "Academic Expectations," the "Student Code of Conduct and Judicial Process" and more information about academic misconduct can be found in the Student Handbook, online version at: **www.coloradomtn.edu/File/student_handbook.pdf**

Students are responsible for course materials from assigned text(s) and reading, lectures, labs, and other assignments as required.

The instructor may alter any, or all, of this syllabus during the semester as the learning environment requires. Students will be notified of changes in the Canvas course shell.

If you have a disability protected by the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act, and feel you may need classroom accommodations based on the impact of your disability, please contact the Disability Services Coordinator on your campus:

- Edwards and Steamboat Springs: Deb Farmer at 970-870-4450.
- Aspen, Carbondale, Glenwood Springs (including Spring Valley), and Rifle: Dr. Anne Moll at 970-947-8256.
- Breckenridge, Dillon, Leadville, and Chaffee County: Sandi Conner at 719-486-4200.

Students wishing to withdraw from this course must INITIATE the course withdrawal/drop process at the site Registration Office.

This class could be cancelled one week prior to the census date if a sufficient number of students are not enrolled by that date.

**Virtual Library Information**

The Virtual Library has its doors open 24/7, providing access to thousands of online journals and newspapers, books and art images, downloadable videos and audio books, career resources and practice tests.
**http://library.coloradomtn.edu/content.php?pid=349163&sid=2891178**

If you need help with the Virtual Library, email **reference@coloradomtn.edu** or call us at 800-621-8559, extension 2926.

**Colorado Mountain College Online Learning**

Information is available at: **http://www.coloradomtn.edu/online_learning/.**

**IVS Live Streaming/Recordings**

All IVS class sessions are digitally recorded and available for streaming (but not downloading) on the Internet at **http://ivs.coloradomtn.edu.** Live streaming is also available at this same site. No registration or login is required to stream these class sessions.

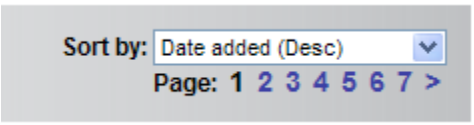
The live and/or recorded streaming is not intended to replace the requirement for students to attend class at their local IVS sites. Instead, these options provide opportunities for students who must miss class for legitimate reasons to view the content of the missed class, and to allow students who have attended a class to review the class at their convenience. Live streaming is also an alternative when an IVS end point is experiencing technical difficulties.

***The attendance policy for the course is as follows: students may have three absences without impact on their grades. For each absence in excess of three, a student's final grade will be reduced by one step on the grading scale. The instructor will take attendance at the start of class; it is the responsibility of late-arriving students to confirm that their attendance has been noted by the instructor.***

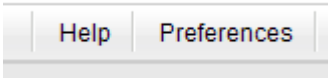
Live streaming/recording will begin five minutes before the scheduled class start time and continue until the scheduled class end time. The start and end times for recording are not under the control of the instructor; they are controlled by the IVS scheduling software. The content of the live streaming/recording includes video of the active IVS camera(s) and all audio from open microphones; thus, both video and audio student participation in class will be streamed/recorded along with the activities of the instructor. The recordings will be available for students to stream ***for two weeks*** after the live class; after two weeks, a recording will be deleted. All recordings will be deleted at the conclusion of the semester.

Students who access the live streaming audio and video will not be able to interact with the instructor and other members of the class; such participation is available only to students who attend the class at their local IVS classrooms.

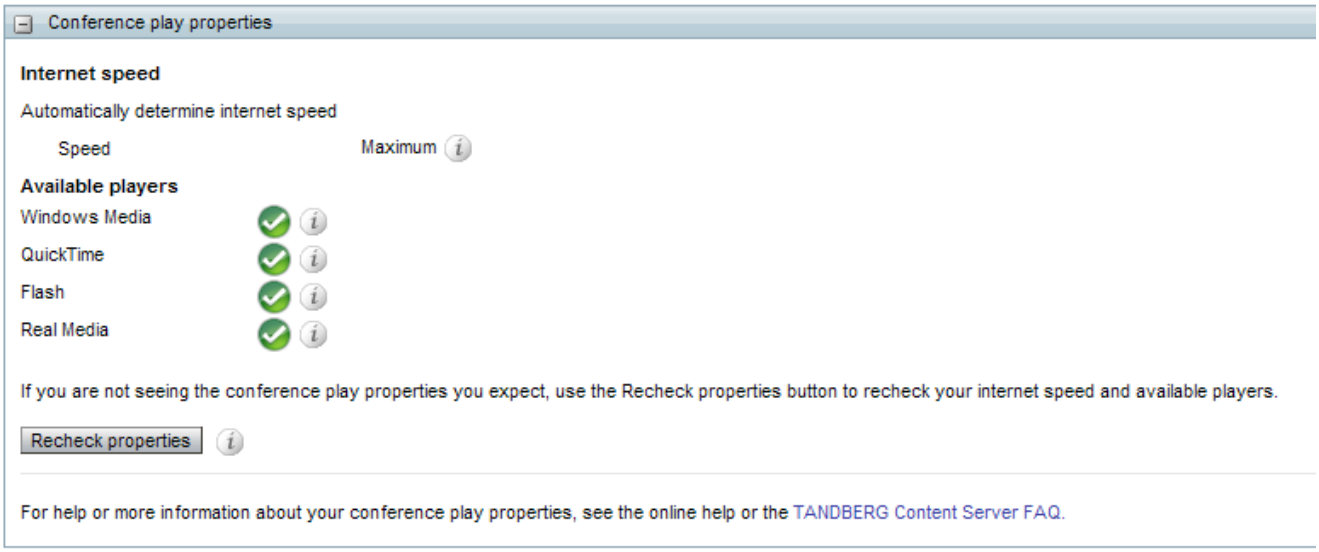
Both the live streaming and recordings are available on **http://ivs.coloradomtn.edu.** When you access the website, you'll see all the recorded classes available for viewing. By default, the list of class recordings is displayed in descending order by date. You can change how the recordings are displayed by selecting the "Sort by" drop down at the top right of the page.




If you're having issues playing a recording, choose "Preferences" on the top right of the page.



The system will verify what players you have available on your computer and install those you need. It should look like this when everything is up to date.




To play a live streaming conference you need to select "View Conferences" on the top left of the page.

At this point you choose "Live." If there are live streaming conferences in session, you will see a list of those available and you can select the conference you wish to view.