

The University of Texas at Tyler
College of Business and Technology
Spring 2009

Course Number: ACCT 3312

Course Title: Intermediate Accounting II

Course Description: Accounting theory and practice relating to problems of valuation and classification of liabilities and stockholder's equity, statements of cash flows, financial statement analysis, and other topics.

Required Text: Intermediate Accounting
Nikolai and Bazley

Class meeting: Tuesday 2:00p – 4:40p

Instructor: Sandra K. Gates, Assistant Professor

Office hours: Monday and Tuesday 9:00a – 11:00a
or by appointment

Teaching method: Principles and concepts covered in this course will be facilitated through the use of lectures, cases and problems.

Office: BUS 132

Telephone number: (903) 566-7213

Email address: sgates@uttyler.edu

Prerequisites: ACCT 3311 Intermediate Accounting I

Course Objectives:

I. Knowledge objectives for this course include:

Understand financial reporting issues:

- a. Identify and record transactions related to recognition, valuation and measurement principles and the related impact on the financial statements
- b. Develop a basic understanding of the impact of income taxes on the recognition and recording of transactions and the related impact on the financial statements
- c. Identify and record transactions related to accounting changes, errors and prior period adjustments and the related impact on the financial statements

II. Competencies to be demonstrated in this course:

1. Computer based skills – students will use word processing and spreadsheet skills to complete the assigned homework problems and projects. Use of the internet may also be required to complete projects or cases. Presentation software such as PowerPoint may be used as part of the oral presentation of projects or cases.
2. Communication skills:
 - a. Written communication – students will prepare written problem solutions and project reports
 - b. Oral communication – students will discuss problem solutions, ask thoughtful, reasoned questions of topics discussed in class, and discuss them both during and outside of class.
3. Interpersonal skills – A large portion of the learning you do in this course will take place in small teams, and just like in business, you will be accountable to your team. In order for your team to function effectively, each member must be prepared, participate in task sharing, and communicate to resolve any group conflicts. No one will be allowed a free ride because of the work of others. Peer assessments are a component of this course.
4. Problem solving (critical thinking) – students will use problem solving skills in completing assigned homework problems, projects, quizzes, and exam problems
 - a. Critical thinking – students will use critical thinking skills to analyze and solve difficult accounting problems and ethical issues
 - b. Quantitative and statistical skills – students will apply quantitative and statistical skills to complete homework problems, quizzes, projects, and exam problems.
5. Ethical issues in decision making and behaviors – students will discuss ethical issues related to financial reporting.
6. Personal accountability for achievement
 - a. Meeting deadlines – students should be aware of the due dates outlined on the course schedule. All work should be submitted on or before the required due date. Late work is not accepted and no make-ups are given.
 - b. Quality of work performed – students should present all written projects in a professional business format.
7. Competence in basic business principles
 - a. Competence in major field and grounding in other major core areas – exams and quizzes are given in order for students to demonstrate their competence of accounting principles and its relationship to business decisions.
 - b. Projects and class discussions will allow students to demonstrate their competence of international as well as domestic implications and impact of business decisions.

III. Outcomes for students to successfully complete this course include:

Demonstrated knowledge of course objectives through:

- a. Satisfactory answers to examinations, quiz questions, and problems
- b. Satisfactory completion of projects or cases

Topics covered:

Topic	Classroom minutes
Course overview, review syllabus, review basic accounting concepts	75
Current liabilities and contingencies	150
Long term liabilities and receivables	225
Investments	150
Stockholder's equity and Contributed capital	225
Earnings per share and retained earnings	150
Income recognition and measurement of net assets	225
Accounting for income taxes	150
Accounting for post employment benefits	225
Accounting for leases	150
Statement of cash flows	150
Accounting errors and corrections	150
Exams	<u>420</u>
Total Classroom Minutes	2,445

Evaluation:

Exam 1	100
Exam 2	100
Exam 3	100
Exam 4	100
Final Exam (comprehensive)	160
Class activities & quizzes	110
Case projects	<u>130</u>
Total possible points	800

Grading scale:

There is *no* grade curve and *no* extra credit assignments.

90 – 100%	A
89 – 80%	B
79 – 70%	C
69 – 60%	D
< 60%	F

New Grade Policy Effective for Business Students:

All grades beginning Spring 2007 must be a "C" or better for the University Lower Division Core, Business Field of Study, Upper Division Business Core, and Major Area. The only "D" allowed will be in General and Business Electives.

Grade Replacement Policy

If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to file an intent to use grade forgiveness will result in both the original and repeated grade being used to calculate your overall grape point average. A student will receive grade forgiveness (grade replacement) for only three (undergraduate student) or two (graduate student) course repeats during his/her career at UT Tyler. (2006-08 Catalog, p. 35)

Blackboard: All course material is available on Blackboard, www.blackboard.utt Tyler.edu. All students must enroll on blackboard in order to access the material required for this course. Lecture slides, case projects, assignments and activities are posted on blackboard. Blackboard is also the means by which announcements and grades are posted. You should check blackboard periodically for announcements or changes. You are responsible for meeting deadlines and retrieving any information from blackboard.

Exams: The content and format of the exams will vary, but may include any of the following: multiple choice questions, problems, matching, or essays. Make-up exams are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of your medical issue (or death), in order to facilitate an exam make-up. For extenuating conditions make-up exams must be taken within three days of your medical release.

Reading assignments: Chapters should be read **prior to coming to class**. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to coming to class.

Homework: Experience has shown that a clear understanding of accounting concepts and principles requires working through problems. While it can be difficult and even frustrating, the end result of understanding will serve you well in the future. Homework may be collected periodically. Homework should be completed (attempted) prior to coming to class.

Quizzes/activities: For each chapter a quiz will be administered either during the class session or online, via blackboard (the timing of the quizzes will vary). Questions or problems may cover readings, homework or class discussion for all current or previous material. Your two lowest quiz scores will be dropped. It is expected that students complete online quizzes independently. Consultation with others is considered cheating and is subject to the university academic honesty policy.

Quizzes will not be given early or late.

Class activities will be administered during a class session as needed. Questions or problems may cover readings, homework or class discussion. Activities may be completed cooperatively with other classmates. The points assigned to each activity will vary. Activities are generally completed during the class session.

Activities will not be given early or late.

There are NO make-ups for quizzes or activities.

Case projects: Two case projects will be assigned. The cases will require an analysis of accounting data and written conclusions and recommendations in a professional business format. Solutions will be graded for completeness, accuracy, and professionalism. **Please type or word-process your written work.** No handwritten cases are accepted. Electronic documents are accepted in Microsoft Word or Excel only. An oral presentation may be required. **No late cases are accepted.**

Classroom Policies:

1. Turn off all cell phones, pagers, and communication devices during class.
2. Calculators and textbooks should be brought to all classes.
3. During exams, sharing calculators is not permitted.
4. No programmable calculators or cell phone are allowed during an exam.
5. Dishonesty will not be tolerated in this class. Violations of accepted standards of conduct will result in the imposition of the penalties allowed by the University
6. If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-to-one basis.

LATE WORK IS NOT ACCEPTED.

**Tentative Course Outline
Intermediate Accounting II (ACCT 3312)
Spring 2009**

Date	Topic
01/13/09	Course overview
	Chapter 13
01/20/09	Chapter 13
	Chapter 14
01/27/09	Chapter 14
02/03/09	Exam 1
	Chapter 15
02/10/09	Chapter 15
	Chapter 16
02/17/09	Chapter 16
02/24/09	Exam 2
	Chapter 17
03/03/09	Chapter 17
	Chapter 18
03/09/09	<u>Spring Break</u>
03/17/09	Chapter 18
03/24/09	Exam 3
	Chapter 19
03/31/09	Chapter 19
	Chapter 20
04/07/09	Chapter 20
04/14/09	Exam 4
	Chapter 21
04/21/09	Chapter 21
	Chapter 22
04/28/09	Chapter 22
	Chapter 23
05/05/09	<u>Final Exam</u> <u>2:00p – 4:00p</u>

Last day to drop or withdraw – March 25th

This is a tentative syllabus and course outline. The instructor reserves the right to make changes as necessary.

ETHICS STATEMENT

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one's own work of material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student's official school records. Also please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

“All that is required for dishonesty to flourish is that good men and women do nothing.”

DISABILITY STATEMENT

"If you have a disability, including a learning disability, for which you request disability support services/accommodation, please contact Ida MacDonald in the Disability Support Services office so that the appropriate arrangements may be made. In accordance with federal law, a student requesting disability support services/accommodation must provide documentation of his/her disability to the Disability Support Services counselor. For more information, call or visit the Student Services Office located in the University Center, Room 282. The telephone number is 566-7079 (TDD 565-5579)."

WRITING CENTER

Located in BUS 202, the UT-Tyler Writing Center provides professional writing tutoring for all students in all disciplines. If you wish to use the Writing Center, you should plan for a minimum of two hour-long tutorials per assignment: the first to provide an initial consultation and drafting plan, and the second to follow up. Be prepared to take an active role in your learning, as you will be asked to discuss your work during your tutorial. While Writing Center tutors are happy to provide constructive criticism and teach effective writing techniques, under no circumstances will they fix, repair, or operate on your paper. Appointments: 903-565-5995.
www.uttyler.edu/writingcenter

Academic Integrity Guidelines

Each student has an obligation to act with honesty and integrity, and to respect the rights of others in carrying out all academic assignments. A student may be found to have violated this obligation and to have engaged in academic dishonesty if during or in connection with any academic evaluation, he or she:

1. Engages in any form of academic deceit;
2. Refers to materials or sources or employs devices (e.g., audio recorders, crib sheets, calculators, solution manuals, or commercial research services) not authorized by the instructor for use during the academic evaluation;
3. Possesses, buys, sells, obtains, or uses, without appropriate authorization, a copy of any materials intended to be used for academic evaluation in advance of its administration;
4. Acts as a substitute for another person in any academic evaluation;
5. Uses a substitute in any academic evaluation;
6. Depends on the aid of others to the extent that the work is not representative of the student's abilities, knowing or having good reason to believe that this aid is not authorized by the instructor.
7. Provides inappropriate aid to another person, knowing or having good reason to believe the aid is not authorized by the instructor;
8. Engages in plagiarism;
9. Permits his or her work to be submitted by another person without the instructor's authorization; or attempts to influence or change any academic evaluation or record for reasons having no relevance to class achievement.

Any student who is found to have violated these academic integrity guidelines will, at a minimum, receive a grade of zero on the assignment and at a maximum disciplined according to the University's guidelines.

By signing this document, I verify that I have read and understand these academic integrity guidelines as it applies to the exams and assignments. I will act with integrity during all course examinations and in the preparation of my assignments. I will seek the help of the instructor and/or the teaching assistant (and not the solutions of other students in the course) if I need help.

Printed Name: _____

Signature: _____

Date: _____

Course: _____