

# Enterprise Accounting II

ACCT 3306.001

## TIME AND LOCATION

11:15 – 12:05pm, COB 227

## REQUIRED MATERIALS

**Textbook** We will use a custom e-book that includes content from three sources:

- *Intermediate Accounting*, Spiceland, et al., 11<sup>th</sup> edition, McGraw Hill.
- *Taxation of Business Entities*, Spilker et al., 2026 edition, McGraw Hill.
- *Payroll Accounting*, Landin & Schirmer, 9<sup>th</sup> edition, McGraw Hill.

**Laptop or Tablet** You should bring your laptop or tablet to each class if you have one.

## PROFESSOR INFO

Roger Lirely, DBA

**Office:** COB 350.15

**Phone:** 903.565.5762

**Email:** [rlirely@uttyler.edu](mailto:rlirely@uttyler.edu) (preferred method of contact). I attempt to answer every email within 24 hours. I do not answer emails sent from personal accounts, so please use your Patriots email account only. It may be to your advantage to have Canvas emails forwarded to your personal or work email address.

## Office hours:

Mon./Wed. 10:00am – 11:00am

Tue./Thur. 9:00am – 10:00am, 1:00pm-4:00pm

All other times by appointment only.

## Course Description and Objectives

### Catalog Description

Continuation of ACCT 3305 on topics such as payroll, quarterly reporting, current liabilities, property, plant, and equipment, long-term debt, investments, and accounting for income taxes. The course is taught from the perspective of controllership and small-business financial management. **Does not fulfill the requirements to sit for the CPA exam.** Prerequisite: ACCT 3305 or 3311 with a grade of C or better.

### Student Learning Outcomes

- 1) Understand the changing environment of accounting and the “conceptual framework” that provides the theoretical basis for the generally accepted accounting principles used in the United States (U.S.) for financial reporting.
- 2) Apply theory and principles for accurately measuring income and recording and reporting assets, liabilities, and owners’ equity.
- 3) Prepare financial statements based on U.S. generally accepted accounting principles.
- 4) Use ratio analysis to analyze financial statements.

## Maximizing Your Opportunity for Success in this Course

This course is a big step up from your financial accounting principles class, so it requires commitment from you to do the following if you want to maximize success in this course:

- **Attend class.**
- Read the chapter ahead of time.
- Complete the **SmartBook** assignments by the due date.
- Do all the homework assignments.
- Use **Sharpen** to study, identify areas where you are weak, and practice taking quizzes.

## Course Requirements

### Exams (72% of course grade)

You will complete four exams, each worth 18% of your course grade:

- Exam 1: Spiceland: Chapters 8-9
- Exam 2: Spiceland: Chapter 13, Landin & Schermer Chapters 6-7 + Chapter 7 Appendix A & B

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- Exam 3: Spilker Chapter 12 & Spiceland Chapter 12
- Exam 4: Spiceland Chapter 12 and Comprehensive

The content and format of the exams will vary but may include any of the following: multiple choice questions, problems, fill in the blank, completion, matching, or essays. During exams, you may use only simple four-function calculators. Students will not share calculators. Students may not access programmable calculators, tablets, laptops, or cell phones during an exam.



## SmartBook (8% of grade)

**MHHE SmartBook** is an adaptive learning tool developed by McGraw Hill Education. MHHE designed this tool to enhance the learning experience by personalizing the content to each student's needs. Key features include:

1. **Adaptive Learning:** SmartBook continuously adapts to your learning pace and style, highlighting the most important concepts you need to focus on.
2. **Personalized Study Plan:** It creates a customized study plan based on your progress and areas where you need improvement.
3. **Interactive Content:** The tool includes various interactive elements like quizzes and practice questions to reinforce learning.
4. **Real-Time Feedback:** SmartBook provides instant feedback on your performance, helping you understand your strengths and weaknesses.
5. **Accessibility:** You can access SmartBook on multiple devices, making it easy to study anytime, anywhere.

## Filings Project (10%)

You will choose a business then complete a table or diagram that identifies all the local, state, and federal filings required of that business. Note that this is due in class on April 6.

## Homework (10% of grade)

You will complete the Spiceland homework assignments in McGraw Hill Connect, accessed via Canvas. Pay careful attention to the due dates, as they vary depending on when we finish a chapter, and assignments will automatically submit at the due date and time. I allow two attempts per assignment and three "Check My Work" attempts during each exercise or problem. Homework assignments will remain open after the due date, so students can check their work and redo problems as they study for exams.

You will complete and submit homework assignments from Landin & Schirmer and Spilker on paper or via Canvas using Word or Excel.

## Requirements Summary and Grading Scale

<b>Exams (4 @ 18% each)</b>	<b>72%</b>
<b>SmartBook</b>	<b>8%</b>
<b>Filings Project</b>	<b>10%</b>
<b>Homework</b>	<b>10%</b>
<b>Tony Bell Workbook +2% extra credit</b>	

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

**NOTE:** Any deviation from the above grading scale will be to the benefit of the student. I round final grade up (Ex., 89.3 = 90). This is a complete listing of the course grading requirements. Extra-credit assignments will not be available on an individual basis –no exceptions.

## Late Work and Comprehensive Final Exam

Students may use the comprehensive portion of the final exam to replace their lowest score on any of the exams, including a missed exam. Students who will miss an exam in accordance with University policy for religious observances or participation in University-sponsored events should arrange to take the exam in advance. All athletes and any others who may miss classes per University policy must present a schedule of approved absences at the beginning of the semester.

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## Extra Credit

Extra credit is offered through *Coursera Career Academy*. Students who complete one, and only one, of the following micro credentials will be awarded extra credit using the following scale.

Microcredential	Company	Credit
<b>Business Analyst</b>	Microsoft	3.6%
	SAP	1.6%
	IBM	1.6%
<b>Medical Office Manager</b>	Johns Hopkins	2.4%
<b>Medical Biller</b>	AAPC	1.6%
<b>Program Manager</b>	Microsoft	2.8%
	IBM	2.4%
<b>Project Manager</b>	Google	4.2%
	Microsoft	4.8%
	IBM	3.6%
<b>Bookkeeper</b>	Intuit	3.0%
	Tally	2.0%
<b>Payroll Specialist</b>	ADP	1.6%
<b>Compensation Analyst</b>	ADP	3.2%

Instructions and the link to the *Academy* are in Canvas.

## Expectations

1. Students should have access to the MHHE e-Book during each class.
2. Class starts promptly at the assigned time. Sometimes life gets in the way, so if you have a problem that prohibits you from arriving on time, please inform me as soon as possible. If this is a continuing issue, please select a seat near the entrance to minimize the disruptions to the classroom.
3. Inform me in advance if you must leave the class before the scheduled end time.
4. You may use electronic devices only for taking notes or completing other course-related activities. No matter how boring I am at any time, please refrain from texting and surfing the internet in class.
5. I expect courtesy to me and fellow students. I encourage open discussion; please refrain from making derogatory remarks and using profanity.
6. Please attend class. Missing just one class can cause you to fall far behind. I expect you to

obtain materials and class notes from a peer. I cannot redo a class on a one-to-one basis.

7. This is a tough class, and I understand that the temptation to use prohibited assistance in completing assignments or taking exams can be strong. I have zero tolerance for violations of the Student Standards of Academic Conduct (see University policy below). I will assess a severe penalty, including the possibility of a failing grade for the course, and report all violations to the Office of the Dean of Students.

*“The best accountants are not just number-crunchers; they’re financial storytellers.”*

– **Jessica Turner**

*“In the world of finance, the best accounting is like poetry—precise, impactful, and timeless.”*

– **Daniel Adams**

*“Numbers are the language of business; students, the eloquent speakers.”*

– **Robert Johnson**

*“Accounting education is not just about passing exams; it’s about embracing the language of prosperity.”*

– **Brian Clark**

*“In the corporate jungle, accountants are the navigators, ensuring financial survival.”*

– **William Reed**

*“Corporate balance is not accidental; it’s the meticulous work of financial architects – accountants.”*

– **Christopher Miller**

*“Corporate prosperity is not an accident; it’s the result of the strategic brilliance of accountants.”*

– **Thomas Mitchell**

*“Beyond numbers, accounting is a commitment to ethical financial conduct.”*

– **Jennifer Lewis**

*“A good accountant is a blessing; a bad accountant is a curse.”*

– **Anonymous**



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## Calendar of Topics, Assignments, and Due Dates:

Unless indicated below, all chapter references are to Spiceland.

Dates	Topic	Assignments
Jan 12-21	Accounting Cycle Review	<b>Tony Bell Workbook due at beginning of class on Jan. 21</b>
Jan 26-Feb 4	Ch. 8 Inventories: Measurement	SmartBook Due Jan. 26 Homework Due Feb. 8
Feb 9-18	Ch. 9 Inventories: Additional Issues	SmartBook Due Feb. 9 Homework Due Sep. 19
Feb 20-22	<b>Exam 1: Chapters 8-9 (online proctored)</b>	
Feb 23-Mar 4	Ch. 13 Current Liabilities	SmartBook Due Feb. 22 Homework Due Mar. 8
Mar 9-13	<b>Spring Break</b>	
Mar 16- 25	Ch. 6 Landin & Schermer Ch. 7 + Chapter 7 Appendix A & B Landin & Schermer	Homework Due Mar. 26
Mar 27-29	<b>Exam 2: Spiceland Ch. 13; Landin &amp; Schermer Chs. 6-7, Chapter 7 Appendix A&amp;B (online proctored)</b>	
Mar 30-Apr 6	Required State and Federal Filings <b>Due Apr. 6 at 11:15am</b>	<a href="#">Texas Forms</a> <a href="#">Texas Taxes</a> <a href="#">Texas Unemployment Taxes</a> <a href="#">Texas Unemployment Info</a> <a href="#">IRS Forms &amp; Instructions</a> <a href="#">IRS Payroll Taxes Tutorial</a>
Apr 8-13	Ch. 12 Spilker	Homework Due Apr. 14
Apr 15	Ch. 12 Spiceland, Investments	SmartBook Due Apr. 15 Homework Due Apr. 16
Apr 17-19	<b>Exam 3: Spilker Ch. 12 &amp; Spiceland Ch. 12 (online proctored)</b>	
Apr 20-22	Ch. 15 Spiceland, Leases	SmartBook Due Apr. 20 Homework Due Apr. 26
<b>Monday, Apr. 27, 10:15a-12:15p</b>	<b>Exam 4 Leases (35%) and Comprehensive (65%)</b>	

### Important Dates:

March 30, Last day to withdraw from one or more 15-week classes.