

ACCOUNTING 3120.003
INTERMEDIATE ACCOUNTING II
FALL 2013
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OFFICE HOURS: Th 10:00 - 11:30 a.m., Tu/Th 3:30 - 4:00 p.m., W 9:20-10:00 p.m., and by appointment. I have an open door policy, please stop by at anytime. Please leave a message if I am not in my office.

COURSE OBJECTIVE

In-depth study of the process of preparing and presenting financial information about an entity for outside users (Part II). Topics vary but typically include analysis of recognition, measurement and disclosure of: equity investments, financing activities (bonded debt, leases, pensions), income taxes, stockholders' equity, specialized reporting problems and cash flow. May not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.

COURSE PREREQUISITE

Prerequisites: ACCT 3110. Must have a 2.5 GPA in all ACCT 3000- and ACCT 4000-level courses taken at UNT or their equivalents taken at other colleges and universities to take this course.

TEXTBOOK

Spiceland, J. David., James F. Sepe, and Mark W. Nelson. 2013. *Intermediate Accounting*. Seventh edition. New York, New York: McGraw Hill. (With Connect plus)

Occasional readings will also be assigned. These readings will either be handed out in class or be available on the internet.

GRADING

Your final grade in this course will be determined from your performance on the exams, projects, quizzes, and Connect (homework and Learnsmart). Your grade will be determined as follows:

Midterm Examination (1)	150 pts.
Midterm Examination (2)	150 pts.
Final Exam - comprehensive	150 pts.
Projects	70 pts.
Quizzes	30 pts.
<u>Connect</u>	<u>170 pts.</u>
Total	720 pts.

Grades of 90, 80, 70 and 60% of the above total points 720 will guarantee grades of A, B, C, and D, respectively.

HOMEWORK

You should read each chapter and attempt the homework before the lecture. Working the assignments on your own is an essential part of understanding the concepts introduced in this course. Homework for each of the eight assigned chapters, completed in Connect, is worth 10 points per chapter.

EXAMS

Examinations (except for the final examination) will be returned and reviewed in class. I will then collect the exams and keep them on file in my office. If questions arise later regarding grades, all exam papers will be available for your review. Makeup examinations will be given during the semester only with prior approval of the instructor. A missed exam will count as a zero (0) unless there is a documented, university accepted, excuse for missing the exam. Excused exam will be made up by taking the cumulative/comprehensive final exam (For example, your grade will be worth 300 instead of 150.) Grade appeals must be presented in writing (typed, memorandum format) and must be submitted within one week from the date that the exam is returned in class. Note: Only a simple calculator may be used during tests. These calculators may be purchased at the bookstore.

PROJECTS

All projects should be well-researched (external sources are required) and well-written. Grading policies will be discussed on the first day of class. Maximum project points - 70 per person.

IFRS/U.S. GAAP - handout

30 points - individual only - three transactions in journal form (both IFRS and USG, with any necessary adjusting entries)

120 points - group (four members) - ten transactions (Three staff accountants plus one partner) I need to know whether you intend to complete the individual or group project by September 26. Individual and group projects are due on November 26.

Career Fair - attend and document the COB Career Fair - Date September 25 - 3:00-7:00 p.m. - 10 points.

Signature Sheet - sign that you understand the syllabus and university policies. - 10 points.

Watch and write up either an episode of **Shark Tank** or **American Greed** - 10 points.

Attend and write up a **student organization** (Beta Alpha Psi, NABA, ALPFA, ISACA/IIA/ACFE, or IMA) meeting - 10 points.

For the IFRS/U.S. GAAP project, please attach a signed statement that the work submitted is solely your own and you have neither given nor received assistance. Projects without signed statements will not be graded. Attach the following signed statement to group projects: **The attached work submitted is solely our own and we have neither given nor received assistance. Participating members include...** List all members and their signatures. Attach the following signed statement to individual projects: **The attached work submitted is solely my own and I have neither given nor received assistance.**

CONNECT

You will be required to use Connect for your both your assigned homework and Learnsmart. Each chapter will be worth 20 points. You will receive up to 10 points for Learnsmart and 10 points for your assigned homework using Connect. I will explain the policies on the first day of class. Ten points will also be assigned for completion of Learnsmart for Chapter 6. (170 points total.)

IMPORTANT INFORMATION

After the automatic W drop date, if you wish to withdraw from the course, you must have earned at least a 60% average on all work to date, in order to receive a grade of W (withdrawal/pass). You may not voice or video capture lectures.

ACADEMIC DISHONESTY

Students caught cheating or plagiarizing will receive a "0" for that particular assignment or exam. Additionally, the incident will be reported to the Dean of Students Office, which may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

ACCEPTABLE STUDENT BEHAVIOR

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at <http://deanofstudents.unt.edu>.

STUDENT EVALUATION OF TEACHING EFFECTIVENESS (SETE)

Student feedback is important and an essential part of participation of this course. The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available at the end of the semester to provide you with an opportunity to evaluate how this course is taught.

ACCESS TO INFORMATION

Your access point for business and academic services at UNT occurs within the my.unt.edu site www.my.unt.edu. If you do not regularly check Eagle Connect, you can forward incoming mail to your favorite e-mail account. For more information, please visit the website that explains Eagle Connect and how to forward your email: <http://eagleconnect.unt.edu/>

ABSENCES

Absences due to participation in sponsored activities must be approved in advance by department chairs and academic deans. Within three days after the absence, students must obtain authorized absence cards from the Dean of Students for presentation to their instructors. Students with authorized absence cards may make up the work missed, when practicable, or be given special allowance so that they are not penalized for the absence.

Absences due to other causes, such as illness, emergency, death in the family, etc. are termed “excused” or “not excused” at the discretion of the instructor, but in accordance with applicable absence policies set by the department/division, school, college, or the course syllabus. Students should show proof that the absence was unavoidable, such as a physician’s statement, accident report, obituary, etc., and contact the instructor. (Note: The Student Health Center provides cards that verify the date and time of a student’s visit. Hospitalized patients are given a form showing the inclusive dates of their hospitalization.)

In accordance with state law, students who are absent due to the observance of a religious holiday may take examinations or complete assignments scheduled for the day missed within a reasonable time after the absence. Travel time required for religious observances shall also be excused. Only holidays or holy days observed by a religion whose place of worship is exempt from property taxation under Section 11.20 of the Tax Code may be included.

ADA STATEMENT

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the Office of Disability Accommodation website at <http://disability.unt.edu>. You may also contact them by phone at (940) 565-4323.

EMERGENCY NOTIFICATION & PROCEDURES

UNT uses a system called Eagle Alert to quickly notify you with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly.

RETENTION OF STUDENT RECORDS


Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. You have a right to view your individual record; however, information about your records will not be divulged to other individuals without the proper written consent. You are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university's policy in accordance with those mandates at the following link:

<http://essc.unt.edu/registrar/ferpa.html>

SUCCEED AT UNT

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to succeed.unt.edu.

Date	Chapter	Assignment
August 28	Introduction (Chapter 6 - review)	
	Investments - Chapter 12	BE 1-4, 6, 7; E 1, 3, 4, 5, 6, 7, 8, 9, 10, 11
September 4	Investments - Chapter 12	BE 8-11; E 1, 2, 7, 9, 11, 19 P 6, 8, 14
September 11	Bonds - Chapter 14	BE 1-8,9-14; E 9, 18, 24, 25; P 13
September 18	Bonds - Chapter 14	E 13, 27, 28 Judgement Case 5 (hardcopy)
	Leases - Chapter 15	BE 1-9, 10-11
September 25	Leases - Chapter 15	E 3, 4, 5, 9, 10; P 3, 7 Communication Case 15-3 (prepare before class)
October 2	Exam 1 - Chapters 12, 14, and 15.	
October 9	Accounting for Income Taxes - Chapter 16	BE 1-5, 6-9; E 10, 11, 13; P 3
October 16	Accounting for Income Taxes - Chapter 16	BE 10-16; E 29; P 10; Communication Case 6 (hardcopy)
	Pensions and OPB - Chapter 17	BE 1-4; P 1, 2, 3
October 23	Pensions and OPB - Chapter 17	BE 5-15; E 4, 6, 7, 8, 10, 24, 27
October 30	Stockholders' Equity - Chapter 18	BE 1-10; E 3, 4, 5; P 2
November 6	Stockholders' Equity - Chapter 18 (We may begin Chapter 19.)	BE 11-16 E 19, 20, 25; P 7, 10 Judgement Case 5 and Ethics Case 8 (hardcopy)
November 13	Exam 2 - Chapters 16 - 18	
November 20	Share-based Compensation and EPS - Chapter 19	BE 1-14; E 4-6, 21, 12; P 2, 9, 12, 14, 18 Analysis Case 10; Communication Case 12 (hardcopy)
November 27	Overflow day - IFRS/USG Project due	
December 4	Accounting Changes and Error Correction - Chapter 20	BE 1, 3, 4, 6, 7, 9, 10, 11; E 2, 9, 10, 14, 16, 19
December 4	Review Day!	
December 11	Final Exam - See UNT Final Exam Schedule (6:30 p.m.)	

 **Dates and assignments are tentative and subject to change. Changes will be announced in class. This syllabus does not constitute a contract.**

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Date: _____

Print Name: _____

I, (sign name) _____, have read the syllabus for ACCT 3120 for Fall 2013 in its entirety and understand all of its requirements.

I confirm that I have also reviewed the following policies related to academic integrity and student conduct and understand and will abide by all university policies and deadlines.

http://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student_Affairs-Academic_Integrity.pdf

http://deanofstudents.unt.edu/sites/default/files/images/code_of_student_conduct.pdf

<http://essc.unt.edu/registrar/schedule/fall/important%20deadlines.html>

Due for credit September 5, 2013.