

ACCOUNTING 3120.02 & .03
COURSE SYLLABUS AND SCHEDULE
Spring 2014

INSTRUCTOR: Harvey L. Zimmermann
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CLASS TIME: Tuesday and Thursday 9:30AM to 10:50AM (BLB 270)
Tuesday and Thursday 2:00PM to 3:20PM (BLB 255)

OFFICE HOURS: Monday - Thursday 8:00 a.m. to 9:00 a.m.
1:00 p.m. to 2:00 p.m.
All other times (by appointment)

REQUIRED TEXT: Spiceland, Sepe, & Nelson, *Intermediate Accounting 7e* (SSN). Published by McGraw-Hill Irwin. Handouts and other materials will be posted on Blackboard.

McGraw-Hill Connect, course management platform.

RECOMMENDED: *Student Study Guide – Intermediate Accounting 7e* (companion to text).

COURSE PREREQUISITES: ACCT 2010, 2020, with grades of “C” or better; ECON 1100, 1110; Math 1190 or 1400 or 1710; BCIS 2610.

COURSE OVERVIEW: ACCT 3120 is the second course in the financial accounting sequence. The course provides rigorous exposure to the theory and application of generally accepted accounting principles, particularly in the areas of liability and equity accounts as well as financial reporting

COURSE POINT DISTRIBUTION: Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

Attendance	30
Connect/Homework	80
Quizzes	70
Projects/Cases (3)	90
EXAM I	100
EXAM II	100
EXAM III	100
Comprehensive Final	<u>150</u>
Total Points	<u>720</u>

As a general rule the percentage of points to achieve a certain letter grade will be as follows: 90% or more= A, 80% to 89%= B, 70% to 79%= C, 60% to 69%=D, and less than 60%=F.

EXAMS: Four exams will be administered during the semester as per the attached course schedule. Exams I, II, & III will cover material from specific chapters as noted on the class schedule. The final exam will be comprehensive, including material previously tested on Exams I, II, & III.

Should you have to miss an exam, it is your responsibility to notify me **BEFORE** the exam takes place if possible. For an absence to be considered excused, it must be the result of serious, unavoidable circumstances (generally related to your illness, death in the family, or an accident) and must be supported by documentation. **There will be no makeup exams. If you miss an exam with an excused absence, the final examination will be weighted as 250 rather than 150 points in calculating your final exam.**

Departmental calculators will be provided for exams. **You may not use your cell-phone as a calculator.**

CLASS PREPARATION: I expect, at a minimum, that you read the assigned text material and work assigned exercises and problems (see attached class schedule) before the first class meeting during which a chapter is scheduled to be discussed.

We will be referring to the textbook often during class therefore; you need to bring your **hardcopy** textbook to class.

MCGRAW-HILL CONNECT: Along with your course textbook, you will need to purchase access to McGraw-Hill's online package called CONNECT. CONNECT provides you with a large number of exercise and problems to practice the concepts covered in the course. Studying the chapter materials and practice is the key to success in this course. When registering be sure to use the correct section number.

REQUIRED

Class Discussion Problems: The exercises and problems listed on the right side of the attached Class Schedule should be worked in advance as preparation for each class meeting but will not be graded. We will work together and I will call on students to discuss these exercises and problems during our class meetings. Class Discussion Problems are subject to change.

Homework Problems: CONNECT contains an assignment for each chapter called Homework Problems. You will be required to complete the Homework Problems for a grade. There is a Homework assignment for each chapter (8 assignments). You can earn a total of 80 grade points for correctly completing assigned exercises and problems (10 points for each chapter). The homework assignment for each chapter must be completed on the dates indicated on the CONNECT site. Generally, the Homework completion date is due by 11:59 pm of the day after the chapter completion class. CONNECT will allow you unlimited attempts to complete each problem. At the bottom of the assignment you can click "report a content issue" to resolve a solution or other problem directly with McGraw-Hill.

OPTIONAL

LearnSmart: LearnSmart is a Connect study product. As such, it is different from most other products you have used before. The goal of LearnSmart is to help you learn the topics presented in each assignment. To do this, LearnSmart will ask you a series of questions that will adapt to your strengths and weaknesses, to guide you through the material you need to learn. **I encourage students to use LearnSmart, but it is optional.**

Practice & Review: The key to success in Intermediate Accounting is practicing working problems. Practice and review comprises various brief exercise, exercises and problems for each chapter. I suggest using practice and review problems as a way of mastering the material prior to the exams. These problems will be available to students on Connect from the first class covering the chapter through the final exam. Practice and review problems are optional and not graded.

CHAPTER QUIZZES: During the semester there will be 7 in-class chapter quizzes. The quizzes will cover terms and your ability to apply the concepts presented in the chapter. Each quiz will be worth 10 points.

CLASS ATTENDANCE: Regular attendance and quality class preparation are essential elements for your success in this course. Because your attendance is important to your success, I will record attendance. Each day, I will circulate a sign-in sheet on which you can record your attendance. Thirty points of your course grade will be determined by your attendance. You will begin this semester with 30 points in your “attendance bank”. If you do not miss a class, you will end this course with 30 attendance points in your total points. The 30 Attendance Points are not extra credit. These points are a part of the Total Course Points (see first page). For each day you miss, starting with the January 16th class, I will subtract 2 points from the original 30 points.

CHEATING: Honesty and integrity are very important characteristics of an accountant or any person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your discontinuance in this course with a grade of “F” and could lead to expulsion from the University. Failure to abide by the University’s rules regarding academic dishonesty will not be tolerated in this course. University policy regarding this matter is a part of the UNT Code of Student Conduct and Discipline and can be found in the UNT Policy Manual Vol. III, No. 18.1.11, and in the Student Handbook. The University’s academic integrity policy can be found at <http://vpaa.unt.edu/academic-integrity.htm>.

WITHDRAWALS: **February 21, 2014** is the last date for students to drop with an automatic grade of “W”. After this date and through **March 25, 2014** any student wishing to drop a class must have a passing grade to that point in the course to receive a grade of “W”. Otherwise the student will receive a grade of “WF”.

AMERICANS WITH DISABILITIES ACT (ADA): If you are a student who requires accommodations in compliance with the ADA, please consult with me during the first week of the semester. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. You must contact ODA who will instruct you how to proceed.

WEBSITES OF INTEREST:

www.sec.gov/

www.mhhe.com/spiceland7e (textbook website)

www.aicpa.org

www.fasb.org

www.IFRS.com

**Accounting 3120
Spring 2014
Schedule**

Day	Date	Chapter	Topics	Class Discussion Problems
T	14-Jan		Course Introduction	
TH	16-Jan	Ch 12	Investments	BE-1 thru 6
T	21-Jan	Ch 12	Investments	BE12-1,3,4,5,7,11,12,13
TH	23-Jan	Ch 12	<i>Investments</i>	E12-16,2; P12-6,8,16
T	28-Jan	Ch 14	Bonds & Long Term Notes Payable	BE14-1 thru 8
TH	30-Jan	Ch 14	Bonds & Long Term Notes Payable	E14-2,5,9,14,18,21,22,26
T	4-Feb	Ch 14	<i>Bonds & Long Term Notes Payable</i>	E14-31,33; P14-10,19; C-14-8
TH	6-Feb	Ch 15	Leases	BE15-4,5,12
T	11-Feb	Ch 15	Leases	E15-4,5,7,13,14,18,19
TH	13-Feb	Ch 15	Leases	P15-4,8, C15-3 prepare before class
T	18-Feb	EXAM I	Chapters 12, 14, & 15	
TH	20-Feb	Ch 16	Income Taxes	BE16-1,2,3,6,8
T	25-Feb	Ch 16	Income Taxes	E16-2,3,8,10
TH	27-Feb	Ch 16	Income Taxes	E16-15,17,22,28,29
T	4-Mar	Ch 16	Income Taxes	P16-6,9,10, (case I due)
TH	6-Mar	Ch 17	Pensions and Other Postretirement Benefits	BE17-1,2,3,4,8
T	11-Mar	No Class	Spring Break	
TH	13-Mar	No Class	Spring Break	
T	18-Mar	Ch 17	Pensions and Other Postretirement Benefits	E17-2,3,5,7
TH	20-Mar	Ch 17	Pensions and Other Postretirement Benefits	E17-6,24,30
T	25-Mar	Ch 17	<i>Pensions and Other Postretirement Benefits</i>	P17-3,14; C17-6
TH	27-Mar	Ch 18	Stockholder Equity	BE18-1 thru 10
T	1-Apr	Ch 18	Stockholder Equity	E18-5,6, 7,11,15,17
TH	3-Apr	Ch 18	Stockholder Equity	P18-7,8; C18-7,8, (case II due)
T	8-Apr	EXAM II	Chapters 16, 17, & 18	
TH	10-Apr	Ch 19	Share-Based Compensation & Earnings per Share	BE19-1 thru 9; E19-4 thru 6
T	15-Apr	Ch 19	Share-Based Compensation & Earnings per Share	E19-11,14,18,21,27
TH	17-Apr	Ch 19	<i>Share-Based Compensation & Earnings per Share</i>	P19-7,10,13
T	22-Apr	Ch 19	Share-Based Compensation & Earnings per Share	P19-14,18; C19-13, (case III due)
TH	24-Apr	Ch 20	Accounting Changes & Error Corrections	BE20-1,4,8,10
T	29-Apr	Ch 20	Accounting Changes & Error Corrections	E20-1,4,7,10,15,19
TH	1-May		Review	

Final Examination Schedule:

Final Exam	TR 9:30AM	Sec. 002	Thursday, May 8
Final Exam	TR 2PM	Sec. 003	Thursday, May 8