

**ACCOUNTING 3120.02 & .03  
COURSE SYLLABUS AND  
SCHEDULE  
Spring 2016**

**INSTRUCTOR:** Harvey L. Zimmermann  
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**Class Times:** .02- Tues and Thurs 9:30AM to 10:50AM (BLB 245)  
.03- Tues and Thurs 11:00 AM to 12:20 PM (BLB 250)

**Office Hours:** Monday – Thursday                      8:00 am to 9:00 am  
   2:00 pm to 3:00 pm  
                                 All other times                              (by appointment)

**REQUIRED TEXT:** Spiceland, Sepe, & Nelson. *Intermediate Accounting 8e* (SSN). Published by McGraw-Hill Irwin. Handouts and other materials will be distributed during class and may also be posted on Blackboard.

McGraw-Hill Connect, course management platform.

**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:

Connect/Homework	90
Chapter Quizzes	80
Research Cases (3)	90
Exam I	100
Exam II	100
Exam III	100
Comprehensive Final Exam	<u>150</u>
Total Points	<u><b>710</b></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.

**Power point slides for each chapter will be posted to Blackboard. I will provide copies of power point slides (3 to 6 slides per page) in advance of the chapter to be covered in class. Accordingly, students will not use or access cell phones, ipads, and/or lap tops during 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 exercises 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 (.02 or .03) 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 their solutions to 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 (9 assignments). You can earn a total of 90 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 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. **Access to Connect should always be initiated through Blackboard.**

**Research Cases (90 points):** There will be three research cases assigned during the semester (see attached Class Schedule for due dates). Cases will relate to materials covered in the text.

**Chapter Quizzes:** During the semester there will be **8** 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.

### **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 strongly encourage students to use LearnSmart, but it is optional.**

**Practice Problems:** The key to success in Intermediate Accounting is practicing working problems. Practice problems comprises various brief exercises and problems for each chapter. I suggest using practice 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 problems are optional and not graded.

### **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 circulate a sign-in sheet at the beginning of each class to record your attendance.

**Starting with the second class, I will subtract 3 points from your grade for every unexcused absence. You are responsible for signing the roll. If you are more than 15 minutes late you will not be allowed to sign the roll.**

### **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 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>.

## 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.

**Withdrawals: Date – February 26, 2016** is the last date for students to drop with an automatic grade of “W”. After this date a grade of "WF" maybe recorded.

### **WEBSITES OF INTEREST:**

[www.sec.gov](http://www.sec.gov)

[www.mhhe.com/spiceland7e](http://www.mhhe.com/spiceland7e) (textbook website) [www.aicpa.org](http://www.aicpa.org)

[www.fasb.org](http://www.fasb.org) [www.IFRS.com](http://www.IFRS.com)

**Accounting 3120**  
**Spring 2016**  
**Class Schedule**

Da	Date	Chapter	Topics	Class Discussion Problems
T	1/19		Course Introduction	
TH	1/21	Ch 13	<i>Current Liabilities and Contingencies</i>	B13-2, 6, 9, 13, E 13-2, 6, 11, 16
T	1/26	Ch 13	<i>Current Liabilities and Contingencies</i>	E13-19, 21 P13-7,9
TH	1/28	Ch 14	<i>Bonds &amp; long Term Notes Payable</i>	BE14-1 thru 8
T	2/2	Ch 14	<i>Bonds &amp; long Term Notes Payable</i>	E14,5 ,9, 14, 17, 20, 22, 26
TH	2/4	Ch 14	<i>Bonds &amp; long Term Notes Payable/Review</i>	E14-23, 34; P14-9, 19; C-14-8
T	<b>2/9</b>	<b>EXAM I</b>	<b>Chapters 13 &amp; 14</b>	
TH	2/11	Ch 15	<i>Leases</i>	BE15-4, 5, 12 ( <b>Case I Due</b> )
T	2/16	Ch 15	<i>Leases</i>	E15-4, 5, 7, 13, 14, 18, 19
TH	2/18	Ch 15	<i>Leases</i>	P15-4, 8, C15-3
T	2/23	Ch 16	<i>Income Taxes</i>	BE16-1, 2, 3, 6, 8
TH	2/25	Ch 16	<i>Income Taxes</i>	E16-2, 3, 8, 11
T	3/1	Ch 16	<i>Income Taxes/Review</i>	E16-15, 17, 22, 28, 29, P16-6, 9, 10
TH	<b>3/3</b>	<b>EXAM II</b>	<b>Chapters 15 &amp; 16</b>	
T	3/8	Ch 17	<i>Pensions and Other Postretirement Benefits</i>	BE17-1, 2, 3, 4, 8
TH	3/10	Ch 17	<i>Pensions and Other Postretirement Benefits</i>	E17-2, 5, 7, 8 ( <b>Case II Due</b> )
T	3/15		<i>Spring Break</i>	
TH	3/17		<i>Spring Break</i>	
T	3/22	Ch 17	<i>Pensions and Other Postretirement Benefits</i>	E17-6, 24, 30, P17-3, 14; C17-6
TH	3/24	Ch 18	<i>Stockholder Equity</i>	BE18-1 thru 10
T	3/29	Ch 18	<i>Stockholder Equity</i>	E18-5, 6, 7, 12, 15, 17
TH	3/31	Ch 18	<i>Stockholder Equity/Review</i>	P18-7, 8; C18-7, 8
T	<b>4/5</b>	<b>EXAM III</b>	<b>Chapters 17 &amp; 18</b>	
TH	4/7	Ch 19	<i>Share-Based Compensation &amp; EPS</i>	BE19-1 thru 9; E19-4, E19-11, 14
T	4/12	Ch 19	<i>Share-Based Compensation &amp; EPS</i>	E19-18, 21, 27, P19-7, 10, 13
TH	4/14	Ch 19	<i>Share-Based Compensation &amp; EPS</i>	P19-14, 18; C19-12
T	4/19	Ch 20	<i>Accounting Changes &amp; Errors</i>	BE20- 2 ,5,7, 8 ( <b>Case III Due</b> )
TH	4/21	Ch 20	<i>Accounting Changes &amp; Errors</i>	E20-2, 4, 7, 11, 15, 19
T	4/26	Ch 21	<i>Statement of Cash Flows</i>	BE21-2 thru 11, E21-11, 14
TH	4/28	Ch 21	<i>Statement of Cash Flows</i>	E21-18, 20, 27, 31
T	5/3	Ch 21	<i>Statement of Cash Flows/Review</i>	P21-8, 12
TH	<b>5/5</b>		<b>Review</b>	
T	<b>5/12</b>	<b>Ch 13-21</b>	<b>Final Examination</b>	<b>Comprehensive</b>