

COURSE SYLLABUS
ACCT 3332.001
Fall 2021
Jindal School of Management
The University of Texas at Dallas

Course: ACCT 3332 – Intermediate Financial Accounting II

Meets: Monday/Wednesday – 2:30p.m. – 3:45p.m. – JSOM 1.117

Contact Information:

- Instructor: Tiffany Bortz, CPA
- Office Location: JSOM 4.223
- Office Phone: (972) 883-4774
- Email: tabortz@utdallas.edu
- Office Hours: Mondays : 1:00pm – 2:00pm in MS Teams
Wednesdays: 4:00pm – 5:00pm in MS Teams
In Person By Appointment

Course Description

This course is a continuation of topics in external financial reporting, including: issues related to the measurement and reporting of investments, current liabilities and contingencies, bonds, leases, deferred taxes, pensions, dilutive securities, stockholders equity, earnings per share, accounting changes, and cash flows. Current generally accepted accounting principles for financial reporting are analyzed as is their effect on the presentation of financial results by corporations and other entities. Additionally, the “full disclosure principle” for external financial reporting is examined.

Learning Objectives

This course is designed for students to demonstrate applications of financial accounting principles, including those used in the preparation of financial statements. This course specifically focuses on analyzing and interpreting accounting information and the financial accounting principles related to:

- Investments
- Current and long-term liabilities
- Stockholder’s equity
- Deferred taxes
- Pensions
- Accounting changes
- Cash flows

Course Prerequisite

ACCT 3331 – Intermediate Financial Accounting I with a minimum grade of C

Course Modality

This course will be offered using the Traditional Modality, which means that the course will be taught using face-to-face instruction. No class sessions will be recorded.

Course Materials

Textbook: *Intermediate Accounting, 17th Edition* by Kieso, Weygandt and Warfield

Option 1: eBook Only: ISBN# 9781119503743

Option 2: WileyPlus Only: ISBN# 9781119503637

Option 3: WileyPLUS with Loose-Leaf Text: ISBN# 9781119503583

The instructor may provide **course** materials that will be made available to all students registered for this class as they are intended to supplement the classroom experience. These materials may be downloaded during the course, however, these materials are for registered students' use only. Classroom materials may not be reproduced or shared with those not in class, or uploaded to other online environments except to implement an approved Office of Student AccessAbility accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Student Expectations

This is a demanding course and experience has shown that to be successful, students should spend 2 to 3 hours of outside work for every hour of class time. Students who do not follow the course schedule tend to struggle to keep up with the material.

Regular and punctual class attendance is expected. I expect you to treat your classmates and me with kindness and respect. Specifically, the conduct in the classroom is critical to ensure a positive and productive learning environment for all students with minimal disruptions. Use of cell phones or any other electronic device for personal reasons is **not permitted** in the classroom. Cameras (including cell phones), audio and video recordings are **strictly prohibited**. Conversations between students while the instructor is teaching are also **not permitted**. **Failure to adhere to these expectations will result in a deduction of points (5 points per incident).**

It is critical to your success that you attend each class and take notes during the lectures. You should come to class **prepared**, which means that you should have read the assigned chapter **prior to** attending class. This will enhance your understanding of the material discussed in class. Additionally, you should bring a printed copy of the lecture notes with you to each class. These Lecture Note Outlines are available on eLearning for download. Our class sessions are the best opportunity to ask questions over the material and benefit from your classmates' contributions to the discussion. Students who fail to attend class regularly or engage in the classroom experience are inviting scholastic difficulty.

COVID-19 Guidelines and Resources

Students should review the COVID-19 guidelines and resources outlined by the University at <http://go.utdallas.edu/syllabus-policies>.

Assistance Outside of Class

I will have scheduled office hours each week in Microsoft Teams, or in person, by appointment. The link to office hours will be included in eLearning. Alternatively, questions over course material may be sent through UT-Dallas Email. All email correspondence should be polite and professional. The instructor will reply to all messages within 3 working days under normal circumstances.

There are several additional resources available to you. There is a Teaching Assistant assigned to this class and an Accounting Tutoring Lab located in JSOM 12.104. The office hours for the Teaching Assistant and the Tutoring Lab will be posted in eLearning

Grades

Your final grade in this course will be determined as follows:

Assignment	Points
Exam #1	90
Exam #2	95
Exam #3	115
Chapter 24 Assignment	15
Excel Assignment	40
Cash Flow Analysis Group Project	70
Cumulative Final Exam	70
TOTAL	495

Translation of the total score into a letter grade will be based on the instructor's judgment. The letter grade will reflect each student's performance relative to the class and standards expected of undergraduate students.

Please note that there will be NO extra credit opportunities for this course.

Student Assessments

Syllabus Quiz

You are required to complete a syllabus quiz on eLearning. Completion of this quiz indicates you have read the course requirements and understand that any violation of the terms of this syllabus may result in unfavorable academic consequences. Completion of the syllabus quiz will give you 5 bonus points towards your final grade.

Homework

I have suggested exercises and/or problems to be worked for each chapter. While there will be no points allocated to homework, there is a direct correlation between working problems and performing successfully on examinations. It is your responsibility to ask for help when you feel you need it. You are encouraged to ask questions. Solutions to the suggested exercises and/or problems are posted on eLearning.

Chapter 24 Assignment

The Chapter 24 Assignment will be available in eLearning beginning **November 5**. The purpose of this assignment is to reiterate the importance of transparent, complete and accurate financial reporting. Students will develop an understanding of the notes to the financial statements, subsequent events, segment reporting, interim reporting, and both auditor and management reports. To complete the Chapter 24 Assignment, students will be required to listen to the Chapter 24 Lecture and complete a short quiz in eLearning. You will have two attempts to complete the quiz.

Excel Assignment

Each student will be assigned a public company. The assignment will use a combination of financial ratios and data visualization tools in Microsoft Excel to analyze components of the company's financial statements. Assignment instructions will be posted in eLearning.

Cash Flow Analysis Group Project

Groups of 5 students will be assigned by **October 27. Each group will select a public company and post this company in the Discussion Board in eLearning.** This will ensure that there are no duplicate companies.

Access the 10-K Filing at www.sec.gov. Click "Company Filings" in the top-right corner and search by company name. Look for a document filed under "10-K", click the "Documents" icon next to the "10-K" and click the first link ending in ".htm". Locate the Statement of Cash Flows from the 10-K.

Please prepare a **9 to 10 minute** PowerPoint presentation that addresses the following:

- Provide a **brief summary** of the Company's operations (i.e. type of business, markets, revenue stream).
- Which of the three sections of the Statement of Cash Flows (Operating, Investing or Financing Activities) is more relevant in representing the Company's overall financial health? If an investor were to only review the Statement of Operations (Income Statement), would they make a different conclusion about the financial health of the Company? Why? It may be beneficial to review other aspects of the Company's Annual Report in preparing the analysis.
- Incorporate multiple connections to other financial accounting topics in preparation of the analysis.
- All group members must present equally.

Choose one group member to upload the following deliverables into the Assignment Tool in eLearning:

- Statement of Cash Flows
- Power Point Presentation

Below is a summary of the Grading Rubric that will be used to assess the Group Project.

Summary of Company's Operations	10 Points
Connection to Other Financial Accounting Topics	10 Points
Depth of Analysis	25 Points
Presentation Skills/Visual Aids	25 Points

Students are required to complete an evaluation for each group member. Students may receive point deductions to their grade on the Cash Flow Group Analysis Project for consistent poor evaluations from their peers. **Failure to complete the evaluation will result in a 5 point deduction.**

Examinations

While memorization is part of the learning process, students are expected to have the ability to analyze and interpret information to solve problems in order to be successful on examinations. All examinations will be comprised of material in the textbook, lecture notes, suggested problems and class discussions.

There will be three **non-cumulative** examinations in this course. **This course will also have a cumulative final examination which will include all topics discussed throughout the semester.** The format of each exam will be a combination of multiple choice questions and problems. All examinations will be administered online in eLearning at the **UT-Dallas Testing Center**. Please note that the Comet Card ID is the official UT Dallas student ID, and it is the **ONLY** form of ID accepted by the UTD Testing Center. If you do not have a Comet Card, you must obtain one prior to your exam. Please ensure you reserve a seat for your final examination as soon as possible. Please review the [UTD Testing Center Student Guidelines](#) which include instructions to reserve your seat.

The Testing Center will issue laminate white boards to be used as scratch paper during the exam. Only basic function calculators that cannot store formulas are allowed for each examination. **No exceptions.**

All examinations in this course are **closed book and closed notes**. Students are not allowed to have any scratch paper, course materials, textbooks, notes, or electronic devices, including but not limited to, smart watches, cell phones, cameras, iPads, or computers.

Makeup exams are given **only** for excused absences, which must be determined **prior** to the exam. Excused absences may be given for verifiable medical or family emergencies. Written documentation must be provided to qualify for an “excused absence”. Students who do not show up for an exam without making arrangements with me **prior** to the exam will receive a zero. I do not guarantee that the level of difficulty of the makeup exam will be comparable to the exam given at the scheduled time. **I will determine the date and time of the makeup, and you must make arrangements to take it at that time.**

Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information on **academic integrity** is available on the [Community Standards and Conduct](#) web page. All students are expected to maintain a high level of responsibility with respect to academic integrity. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced. Detailed information **academic dishonesty** is available on the [Community Standards and Conduct](#) web page.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings. **If students are found responsible for cheating on an examination, it will be recommended that the student receive a zero on the examination.** This sanction will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by The Office of Community Standards and Conduct.

The [Student Code of Conduct](#) includes behaviors conducted via any digital platform (i.e. Group Me). Students may not use any digital platform to seek or provide unauthorized assistance for any assignment done for academic credit. Students may not use any digital platform to impersonate or represent any person other than themselves. Please consult with your instructor regarding authorized assistance.

Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. An online instructional assessment form will be made available for your confidential use.

Comet Creed

“As a Comet, I pledge honesty, integrity, and service in all that I do.”

University Policies

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus. Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor.

ACCT 3332 – COURSE OUTLINE

WEEK	CH	TOPIC	SUGGESTED EXERCISES
Aug 23		Course Introduction	Syllabus Quiz
Aug 25 Aug 30	13	Current Liabilities and Contingencies	BE13-3, BE13-6, BE13-7, E13-8, E13-10, E13-12, E13-13, P13-2, P13-7, P13-8, P13-10
Sept 1	14	Long-Term Liabilities -- Skip "Long Term Notes Payable" -- Include Appendix 14A	BE14-14, E14-4, E14-5, E14-8, E14-9, E14-10, E14-13, E14-14, E14-20, E14-26, P14-1, P14-2
Sept 6	NO CLASS: UNIVERSITY HOLIDAY		
Sept 8	14	Long-Term Liabilities -- Skip "Long Term Notes Payable" -- Include Appendix 14A	BE14-14, E14-4, E14-5, E14-8, E14-9, E14-10, E14-13, E14-14, E14-20, E14-26, P14-1, P14-2
Sept 13 Sept 15	17	Investments	E17-3, E17-4, E17-7, E17-9, E17-12, E17-15, E17-16, E17-18, E17-19, P17-6
Sept 20		Exam #1 UTD Testing Center (1pm – 5pm)	Chapters 13, 14, & 17
Sept 22 Sept 27	21	Accounting for Leases -- Skip "Residual Values" -- Include Appendix 21A	BE 21-16, BE21-24, BE21-30, E21-2, E21-8, E21-10, E21-17, E21-23
Sept 29	15	Stockholders' Equity	E15-2, E15-6, E15-7, E15-8, E15-11, E15-14, E15-15, E15-16, P15-1, P15-2, P15-8
Oct 4 Oct 6	16	Dilutive Securities -- Include Appendix 16A	E16-3, E16-4, E16-9, E16-11, E16-12, E16-14, E16-30
Oct 11 Oct 13	16	Earnings Per Share	E16-16, E16-18, E16-25, E16-27, E16-28
Oct 18		Exam #2 UTD Testing Center (2pm – 5pm)	Chapters 15, 16 & 21
Oct 20	22	Accounting Changes and Error Analysis	E22-1, E22-2, E22-8, E22-9, E22-10, E22-15, E22-17, P22-4
Oct 25 Oct 27	23	Statement of Cash Flows --Skip "Direct Method" --Skip "Use of a Worksheet"	E23-1, E23-2, E23-3, E23-6, E23-10, E23-11, E23-14, P23-2
EXCEL ASSIGNMENT DUE OCTOBER 27			

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WEEK	CH	TOPIC	SUGGESTED EXERCISES
Nov 1 Nov 3	19	Accounting for Income Taxes	E19-2, E19-4, E19-5, E19-6, E19-12, E19-16, P19-4
Nov 8 Nov 10	20	Accounting for Pensions	E20-1, E20-2, E20-6, E20-8, E20-9, E20-11, E20-12, E20-15
Nov 15		Exam #3 UTD Testing Center (2pm – 5pm)	Chapters 19, 20, 22 & 23
Nov 17		No Class – Presentation Work Day	
NO CLASS NOVEMBER 22 OR NOVEMBER 24: UNIVERSITY HOLIDAY			
Nov 29		Group Presentations	Groups 1 through 6
Dec 1		Group Presentations	Groups 7 through 12
TEAM MEMBER EVALUATIONS DUE DECEMBER 1			
Dec 6		Final Exam Review	
CHAPTER 24 ASSIGNMENT DUE DECEMBER 6			
CUMULATIVE FINAL EXAM – MONDAY, DECEMBER 13 – UTD TESTING CENTER (4pm – 9pm)			