



Course	ACCT 6332 –Intermediate Accounting II
Instructor	Kathy Zolton
Term	Spring 2025
Meetings	Section 501 – Mon 7 – 9:45pm

Professor's Contact Information

Office Location JSOM 3.705
Email Address kathy.zolton@utdallas.edu.

Office Hours TBD – will be posted in eLearning

Office Assistance Office hours are provided each week for assistance if needed. These are not a substitute for attending class. I will not review course content with you due to missed classes. All email related to class work should be submitted through the eLearning system.

Teaching Assistant To be posted in eLearning

General Course Information

Pre-requisites, Co-requisites, & other restrictions

ACCT 6330– Intermediate Financial Accounting I (required prerequisite)

Students who have taken ACCT 3332 –Intermediate Financial Accounting II or its equivalent may not count ACCT 6332 toward CPA Exam requirements in Texas.

Course Description

This course is a continuation of topics in external financial reporting, including issues related to the measurement and reporting of current liabilities and contingencies, bonds, leases, deferred taxes, pensions, stock-based compensation plans, shareholders 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.

Learning Objectives

1. Apply US GAAP as it pertains to accounting principles for current and long-term liability accounts.
2. Apply US GAAP as it pertains to accounting principles for stockholder's equity accounts.
3. Apply US GAAP as it pertains to financial reporting implications of intermediate accounting principles

Required Texts & Materials

Textbook:

Course Materials

Textbook: Intermediate Accounting, 18th Edition by Kieso, Weygandt and Warfield

NOTE: Wiley Plus WILL BE required for this course.

WileyPlus only (includes the eBook): ISBN 9781119826620)

WileyPLUS with loose-leaf textbook: ISBN 9781119926637

This can also be purchased inside eLearning when you get access to the course in eLearning and you will have immediate access to the eBook, materials and assignments.)

Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important technical requirements on the Getting Started with eLearning webpage.

COVID-19 Guidelines and Resources

To help preserve the University's in-person learning environment, UT Dallas recommends the following:

Adhere to the University's [CDC Updated Guidelines](#) issued on July 30, 2021. All Comets are strongly encouraged to wear face coverings indoors regardless of vaccination status.

Class Materials

The instructor may provide class 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](#).

Assignments & Academic Calendar

See last page of the syllabus for class schedule.

Attendance

It is critical to your success in this class to attend the class and take notes during the lecture. You should read the course material **prior** to the class to help enhance your understanding. Absolutely no pictures or recording during lectures (other than those recordings initiated by the instructor) for any reason.

Make-up Exams

Make-up exams will be 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 for substantiation of the absence. Students who do not show up for an exam, and for whom prior arrangements have not been made will receive a score of 0. **There is no guarantee that the level of difficulty of the make-up exam will be compatible to that of the original test.** All make-up exams will be taken at a time determined by the instructor.

Homework – **ACCOUNTING IS NOT A SPECTATOR SPORT!**

Required Course Activities/Assessments: There are assessment/activities items that you will be required to complete and how I will determine your course grade. There are four categories of these assessments: Adaptive Practice; Suggested Homework, Chapter Quizzes and Exams. I will discuss each of these items separately below.

a. **Adaptive Practice. (10% of your final course grade)**

The WileyPlus Adaptive Practice accounting for 10% of your grade contains between 8-20 questions for each chapter. The questions are meant to ensure that you carefully read and understand each chapter the course covers. Because it is important to complete these adaptive assignments before you start working on the WileyPlus homework, you will have to submit them by the due dates. No late submission is allowed.

These assignments are required. Unlike Quizzes, in part c. below, you can get all of the points for the Adaptive Practice assignment by fully completing the assignment. All assignments will close and be automatically graded based on the work you complete before 11:59 PM on the date it is due.

As these are open at the start of the module and can be completed on the students schedule as long as they are done by the end of the Module, **no due dates will be extended or grades will be dropped for any reason.**

b. Suggested Homework. (No points assigned)

There will be 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 quizzes and 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 will be posted on eLearning if you choose to utilize the textbook or the equivalent problems are available in WileyPlus.

c. Chapter Quizzes. (15% of your final course grade)

The purpose of weekly quizzes is to encourage you to stay on top of the material. As this course builds upon itself throughout the semester, getting behind in one chapter will cause you to fall behind in subsequent chapters. As a way to protect student's privacy in regards to life situations and allow students to continue to move forward in the course, I do not give make up quizzes (for any reason). Instead, I will drop your **TWO lowest quiz grades** and the remaining quizzes will be applied to your grade. This is intended to allow for illness, family issues, COVID related illness/absences, work/job interviews and other personal absences that may be required during the semester

Weekly quizzes will primarily be in WileyPlus and will have a short window for completion. Some quizzes may be in eLearning or during the class session and could consist of attendance only. These are identified on the course syllabus. Students should plan on weekly quizzes that will cover material **covered in the prior class sessions**. . Online and in person quizzes are weighted the same and either are eligible for being dropped.

d. Exams: (Exam 1 – 22.5%, Exam 2 – 22.5% and Exam 3/Final - 30%)

There will be a total of three (3) exams in this course. The final exam will be cumulative of all chapters. These will all be closed-book/notes. The Final exam will consist of new material from Module 3 and will be cumulative from the beginning of the semester. The format will be a combination of multiple choice questions and comprehensive workout problems.

Exam grades will be posted in eLearning and exams will not be returned to students. Students will have 2 weeks from the day exam grades are posted to review their exams.

The Final Exam offers an additional advantage. The final exam grade can replace the lowest grade among Exams 1 or 2. If the final exam score is lower than any of these exams, no grade will be replaced. **Students with a zero on any exam are not eligible for a replacement.** All three exams must be taken by students in this course.

Make-up exams will be 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 for substantiation of the absence. Students who do not show up for an exam, and for whom prior arrangements have not been made will receive a score of 0. **There is no guarantee that the level of difficulty of the make-up exam will be compatible to that of the original test.** All make-up exams will be taken at a time determined by the instructor.

Grading Information

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

	% of Grade	Scaled Score	Letter Equivalent
Adaptive Practice	10%	100% -90%	A
Chapter Quizzes*	15%	89% - 80%	B
Exam 1	22.5%	79% - 70%	C
Exam 2	22.5%	69% and below	F
Exam 3/ Cumulative Final	30%		
Total Points	100%	There will be no +/- modifiers to final grades.	
<i>*after 2 lowest quiz grades are dropped, each is worth 10pts, if more than 10 graded items apply towards grade then it will be the average out of 100 points.</i>			

PLEASE NOTE THERE WILL NO EXTRA CREDIT OPPORTUNITIES FOR THIS COURSE!

Extra Credit

There will be no extra credit available during the semester or at the conclusion of the semester. If you find yourself a few points short of your desired goal at the end of the semester, do not email me and ask for something to do for additional credit! I will not create, and grade, a special assignment for just you! Any and all opportunities for extra points will be available to all students. How many points you accumulate during the semester is up to you!

Classroom Citizenship

All students should respect each person's right to learn and attend this class. Please refrain from surfing, texting and cell phone use during class.

Off-campus Instruction and Course Activities

Below is a description of any travel and/or risk-related activity associated with this course.

None anticipated.

Comet Creed

This creed was voted on by the UT Dallas student body in 2014. It is a standard that Comets choose to live by and encourage others to do the same: "As a Comet, I pledge honesty, integrity, and service in all that I do."

UT Dallas Syllabus Policies and Procedures 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.

These descriptions and times are subject to change at the discretion of the Instructor.

Acct 6332 - Course Outline - Intermediate II				
Spring 2025				
Section 501 - Mondays, 7-9:45pm				
Textbook: Kieso, Weygandt and Warfield - Intermediate Accounting 18th Edition and WileyPLUS				
	Week of	TOPIC	CH	Exercises & Problems (suggested)
1	1/20/2025	Review course syllabus		
	MLK Holiday (No Class on Monday)	Access WileyPlus		
2	1/27/2025	Course Introduction/ Overview	12	Questions & BE- All
		Current Liabilities & Contingencies		E 1, 3, 4, 8, 10, 13, 14, 15, 17, 18 P 7, 11
3	2/3/2025	Long Term Liabilities	13	Questions 1-13, 19-24
		**Skip Long Term Notes Payable (LO3)		BE1-10, 14, 15 E 1-5, 8-15 P 1, 2, 5, 6, 7
4	2/10/2025	Stockholders' Equity	14	Questions 1-28, BE1-15
				E: 1, 2, 5, 7, 11, 13-16 P: 2, 3, 5, 8
5	2/17/2025	Investments	16	Q 1-27, BE1-11
				E: 1, 2, 4, 5, 11, 15, 16 P: 1, 3, 6
6	2/24/2025	EXAMINATION #1		Chapters 12, 13, 14 & 16
7	3/3/2025	Dilutive Securities/EPS	15	Q: All, BE 1-16
				E: 1, 3, 7 - 19, 22,24,25 P: 1, 3, 6
8	3/10/2025	Accounting for Leases	20	Q 1-31, BE 1-28
				E 1, 2, 3, 4-22 P: None
	3/17/2025	<i>Spring Break</i>		
9	3/24/2025	Complete Accounting for Leases	20	
10	3/31/2025	Disclosure in Financial Reporting	23	Questions 1-21, BE 1-7
				E: 1-3 P: 1
11	4/7/2025	EXAMINATION #2		Chapters 15, 20 & 23
		TOPIC	CH	Exercises & Problems (suggested)
12	4/14/2025	Accounting for Income Taxes	18	Q 1-19, BE 1-14
				E 1-22 P 1-4
13	4/21/2025	Finish Accounting for Income Taxes	18	
14	4/28/2025	Accounting Changes & Errors	21	Questions 1-21, BE: 1-10
				E: 5, 8, 9, 10, 11, 16, 17, 21 P: None
15	5/5/2025	Statement of Cash Flows	22	Questions 1-21, BE 1-13
		<i>Skip "Direct Method" and "Use of a Wksht"</i>		E: 1-3, 8, 11, 16, 18
		<i>We will ONLY focus on Indirect Method</i>		P: 2, 5
		<i>for Cash Flow from Operations</i>		
	FINAL EXAM	CUMULATIVE FINAL/EXAM Monday, May 12 - Friday, May 16, To be determined by University Covers all chapters and topics unless specifically excluded		

	Suggestions for Success....Every semester students ask me what I recommend for success in this course...		
	1 - Read the chapter, maybe more than once BEFORE we discuss it in class.		
	2 - Work through the exercises IN THE chapter - it is a great mix of working the problem, but it also provides the "why."		
	3 - I post the solutions to the "Brief Exercises" in the Solutions - work through these WITHOUT the solutions open. These cover the theory very well and also the fundamental concepts.		
	4 - Work out the assigned homework problems WITHOUT the solutions. If you work on them with the solutions open, you don't get the full learning experience.		
	5 - Know that the in class examples do not cover every scenario that might show up on an exam. Just reviewing those for quizzes/exams will not be sufficient.		
	6 - Finally, if you are struggling with a concept, get help early - either from the professor, TA, classmate or the Tutoring Lab.		

Schedule of Deliverables (Tentative schedule, changes will be announced in class and/or eLearning)

Adaptive Practices and Chapter Quizzes*		Adaptives open with the module	MODULE 1 - Opens 1/20/25
Activity #	Chapter	Activity	Due Date (all at 11:59pm unless noted)
(1)	--	Syllabus Quiz	Due: Sunday, 1/28
(2)	12	Adaptive Practice	Due: Sunday, 2/2
(3)	13	Adaptive Practice	Due: Sunday, 2/9
(4)	12	Chapter Quiz	Opens: Monday 2/3, Due: Sunday, 2/9
(5)	14	Adaptive Practice	Due: Sunday, 2/9
(6)	13	Chapter Quiz	Opens: Monday 2/10, Due: Sunday, 2/16
(7)	16	Adaptive Practice	Due: Sunday, 2/16
(8)	14	Chapter Quiz	Opens: Monday 2/17, Due: Sunday, 2/23
(9)	12, 13 and 14	In Class JE Quiz	In class, Monday 2/17
	12, 13, 14, 16	EXAM 1	Monday 2/24/25

*At the end of the semester, I will drop your TWO lowest Chapter Quizzes

Adaptive Practices and Chapter Quizzes*		Adaptives open with the module	MODULE 2 - Opens 2/24/25
Activity #	Chapter	Activity	Due Date (all at 11:59pm unless noted)
(10)	15	Adaptive Practice	Due: Sunday, 3/2
(11)	15	Chapter Quiz	Opens: Monday, 3/3, Due: Sunday 3/9
(12)	20	Adaptive Practice	Due: Sunday, 3/9
(13)	20	Chapter Quiz 1	Opens: Monday 3/10, Due Sunday 3/23
(14)	20	Chapter Quiz 2	Opens: Monday, 3/24, Due: Sunday 3/30
(15)	23	Adaptive Practice	Due: Sunday, 3/30
(16)	23	Chapter Quiz	Opens: Monday 3/31, Due: Sunday 4/6
(17)	15 and 20	In Class JE Quiz	In class, Monday 3/31
	15, 20 and 23	EXAM 2	Monday 4/7/25

*At the end of the semester, I will drop your TWO lowest Chapter Quizzes

Adaptive Practices and Chapter Quizzes*		Adaptives open with the module	MODULE 3 - Opens 3/25/24
Activity #	Chapter	Activity	Due Date (all at 11:59pm unless noted)
(18)	18	Adaptive Practice	Due: Sunday, 4/13
(19)	18	Chapter Quiz 1	Opens: Monday 4/14 Due: Sunday 4/20
(20)	18	Chapter Quiz 2	Opens: Monday 4/21 Due: Sunday 4/27
(21)	21	Adaptive Practice	Due: Sunday, 4/27
(22)	22	Adaptive Practice	Due: Sunday, 5/4
(23)	18 and 21	In Class JE Quiz	In class, Monday 5/5
	Cumulative Final	Exam	Time TBD by University

*At the end of the semester, I will drop your TWO lowest Chapter Quizzes

These descriptions and times are subject to change at the discretion of the Instructor.