



Course	ACCT 6332 –Intermediate Accounting II
Instructor	Kathy Zolton
Term	Fall 2025
Meetings	Section 5W1 – Mon/Wed 5:30pm – 6:45pm, Online via Teams - Synchronous

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.

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, 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, 19th Edition by Kieso, Weygandt and Warfield

NOTE: Wiley Plus WILL BE required for this course.

Single-term WP Access Card	9781394246205
Multi-term WP Access Card	9781394246229
Single-term WP Access - API	9781394246236
Multi-term WP Access - API	9781394246243
Single-term WP Access + LL	9781394254514
Multi-term WP Access + LL	9781394254521
Loose leaf	9781394254439

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.)

Calculator:

A basic calculator is recommended for class activities, in-class quizzes, and exams administered through the UTD Testing Center. **Graphing calculators are not permitted.** Financial calculators may be used but are not required. Students who do not bring a calculator to an assessment will **not be allowed to make up the assessment at a later time.**

Required Technology

To attend this course online at class times, students must have a working webcam and microphone. When speaking, please turn on your webcam and keep on as much as possible to ensure active participation. Turn microphone off when not speaking.

Use of Generative AI Tools – Using AI tools can be incredibly helpful, but it’s important to remember: when you use them, your role shifts from *creator* to *editor*.

Generative AI tools (such as ChatGPT, Copilot, etc.) may be used to support learning and productivity in this course. However, their use shifts your role from creator to editor. This means:

- You are still fully responsible for the accuracy, quality, and originality of any work you submit.
- AI-generated content must be critically reviewed, revised, and understood by you.
- Submitting AI-generated work without meaningful engagement or editing may violate academic integrity policies.

Use these tools wisely—as aids to your thinking, not substitutes for it.

Understanding how and when to use generative AI tools (such as ChatGPT, Co-Pilot) is quickly emerging as an important skill for future professions. You are fully responsible for the information you submit based on a generative AI query (such that it does not violate academic honesty standards, intellectual property laws, or standards of non-public research you are conducting through coursework). Where appropriate, your use of generative AI tools must be properly documented and cited for any work submitted in this course.

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.

Foundational Accounting Knowledge

I will assume that you are comfortable with the foundations of accounting such as debit/credits, a basic chart of accounts and financial statement layouts and interactions and time value of money. See Chapter 2 (Accounting Information System) and Chapter 5 (Time Value of Money) of the textbook to review these topics on your own as needed.

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](#).

Course Access and Navigation

This course can be accessed using your UT Dallas NetID account on the eLearning website. Please see the course access and navigation section of the Getting Started with eLearning webpage for more information. To become familiar with the eLearning tool, please see the Student eLearning Tutorials webpage.

UT Dallas provides eLearning technical support 24 hours a day, 7 days a week. The eLearning Support Center includes a toll-free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

Communication

This course utilizes online tools for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [Student eLearning Tutorials](#) webpage for video demonstrations on eLearning tools.

Student emails and discussion board messages will be answered within 3 working days under normal circumstances.

Assignments & Academic Calendar

See last page of the syllabus for class schedule.

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.

Students who are unable to secure a spot at the UT Dallas Testing Center will not be given a make-up exam. Be aware of their strict timing deadlines.

Homework – *ACCOUNTING IS NOT A SPECTATOR SPORT!*

Course Activities & Grading Breakdown

Your final grade will be impacted by five key components. While only three are assigned points, each is designed to support your learning and success in the course:

a. Adaptive Practice (10%)

These WileyPlus assignments include 8–20 questions per chapter and are meant to reinforce your understanding of the material.

- Complete them before starting the homework.
- Assignments are due by 11:59 PM on the posted date—no late submissions allowed.
- Full credit is earned by completing all questions.
- These open at the start of each module and must be completed on time—no extensions or drops.

b. Attendance and Engagement (0%)

Regular attendance and active participation are essential to your success in this course. You are expected to attend each synchronous online session fully prepared, having reviewed the assigned course materials in advance. Students should always access the Teams course using their @utdallas.edu credentials.

During class, you should be focused, engaged, and ready to learn—this means being online in a distraction-free environment. Attending class while driving, multitasking, or engaging in other activities is not acceptable. If you are unable to be fully present and focused, *please do not join the session.*

Taking notes during lectures is strongly encouraged to reinforce your understanding. Absolutely no photos, audio, or video recordings are allowed during lectures, except for recordings initiated by the instructor.

To be counted as present during an attendance check, students must:

- Be **online and actively engaged** in the session.
- Have their **cameras turned on** at the time of the check.

Occasionally, attendance may be recorded using **Microsoft Teams Polling questions**, which must be completed during the class session.

c. Suggested Homework (0%)

While not graded, suggested exercises and problems are essential for mastering the material.

- Solutions will be posted on eLearning or available in WileyPlus.
- Students who consistently work through these problems tend to perform better on quizzes and exams.
- Ask questions and seek help as needed—your effort here directly impacts your success.
- A variety is recommended of Questions, Brief Exercises, Exercises and Problems (which can be found in the homework section at the end of each chapter).

d. Chapter Quizzes (15%)

Weekly quizzes help you stay current with the material.

- No make-up quizzes are offered for any reason, but your two lowest quiz scores will be dropped to account for personal situations. Personal situations include, but are not limited to work related situation, illness, COVID related concerns, family concerns, personal and business travel, business needs and other personal absences that may be required during the semester.
- Most quizzes are in WileyPlus; some may be given in class via Teams and may include attendance checks.
- Quizzes cover recent material and may not always be announced in advance.

JSOM Virtual Learning Launchpad

This required module counts as a quiz grade. Complete it in eLearning and upload your certificate each semester.

e. Exams (Exam 1 – 20%, Exam 2 – 20%, Final Exam – 30%)

There are three exams total, with the final exam being cumulative.

- All exams are closed-book/notes and include multiple-choice and problem-solving questions.
- Exam grades will be posted in eLearning. You may review your exam with the TA within 2 weeks of the grade posting.
- **Final Exam Grade Advantage:** If your Final Exam score is higher than either Exam 1 or 2 (excluding a zero), it will replace the lower score. If it's lower, no substitution will occur. Students are expected to take all exams in this course.

Students will take all three exams at the UT Dallas Testing Center

UT Dallas Testing Center <https://ets.utdallas.edu/testing-center/students>

All exams will be administered through the UTD Testing Center. Be sure to view and follow the **Test Center Student Guidelines**. All students will be required to make an appointment using the **RESERVE-A-SEAT** application to take the exam during the required exam test window as specified in the class syllabus. The UTD Testing Center is located Synergy Park North 2 (SPN2). When you arrive to take your exam, you will sign in with your **Comet Card**.

<https://www.registerblast.com/utdallas/Exam/List>

The UTD Testing Center requests all students strictly follow the proctored exam scheduling deadlines. You must reserve your seat online through RegisterBlast (exam scheduling tool) no later than 48 hours prior to the exam time. If any student needs special accommodations, please seek the instructor's approval in advance. If you have any questions about using either UTD or outside testing center service, please email TestingCenter@utdallas.edu.

You must reserve your seat online through RegisterBlast (exam scheduling tool) no later than 48 hours prior to the exam time. i.e., if you are taking an exam on a Monday at 1 p.m., you should have completed your registration before/by the preceding Saturday at 12:59 p.m.

If you try registering after the 48-hour cutoff deadline, instead of being able to select a time to test you will only see the error message **"All Times are Full."**

Students not reserving a testing time prior to the 48-hour cutoff deadline will NOT be given a make up exam and will receive a score of 0 on the exam (which is not subject to the Final Exam Additional Advantage policy).

The Testing Center does NOT ALLOW WALK-IN APPOINTMENTS, NO EXCEPTIONS. So, please plan ahead and reserve your seat early and in advance.

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*	20%	89% - 80%	B
Exam 1	20%	79% - 70%	C
Exam 2	20%	69% and below	F
Exam 3/ Cumulative Final	30%		
Total Points	100%	There will be no +/- modifiers to final grades.	
<i>*after two lowest quiz grades dropped</i>			

Extra Credit- PLEASE NOTE THERE WILL NO INDIVIDUAL EXTRA CREDIT OPPORTUNITIES FOR THIS COURSE!

Any opportunities to earn additional points will be made available to **all students equally** and announced in advance. Your final grade will reflect the effort and performance you demonstrate during the semester. **It is your responsibility to stay engaged, complete all assignments on time, and seek help early if needed.**

Please plan ahead and take ownership of your academic progress throughout the course. If you find yourself a few points short of your desired grade at the end of the term, **do not email requesting individual extra credit assignments**—such requests will not be granted.

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.”

Accommodations for Students with Disabilities

Please review [the section](#) within the UT Dallas Syllabus Policies and Procedures webpage.

Academic Support Resources

Please visit the [Academic Support Resources](#) page to view the University’s academic support resources for all students.

UT Dallas Syllabus Policies and Procedures

Please visit the [Syllabus Policies](#) page to view the University’s policies and procedures segment of the course syllabus.

Please review the catalog sections regarding the [credit/no credit](#) or [pass/fail](#) grading option and withdrawal from class.

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

Acct 6332 - Course Outline - Intermediate II			
Fall 2025			
Section 5W1 - M/W 5:30-6:45pm			
Textbook: Kieso, Weygandt and Warfield - Intermediate Accounting 19th Edition and WileyPLUS			
Week of	TOPIC	CH	Exercises & Problems (suggested) 19th
1 8/25/2025	Course Introduction/ Overview Current Liabilities & Contingencies	12	Questions & BE- All E 1-4, 9-11, 13, 15-16 P 7, 12
2 No Class - Monday 9/1 9/1/25 - Labor Day	Complete Current Liabilities & Contingencies		
3 9/8/2025	Long Term Liabilities <i>EXCLUDE LO3 - Long Term Notes Payable</i>	13	Questions 1-13 Brief Exercises 1-9, 14-15 E 1-12 P: 1, 2, 6, 7
4 9/15/2025	Stockholders' Equity	14	Questions 1-24 Brief Exercises 1-15 Exercises 1-18 Problems 1-6
5 9/22/2025	Investments	16	Questions 1-27 Brief Exercises 1-13 Exercises 1-3, 5-16
EXAMINATION #1			
6 Friday, 9/26 - Monday, 9/29	UT Dallas Testing Center	Chapters 12, 13, 14 & 16	
No Class - Monday 9/29 Wednesday - 10/1	Dilutive Securities/EPS	15	Questions 1-25 Brief Exercises 1-16 Exercises 4, 6-8, 11-13, 15-16, 19, 24-26
7 10/6/2025	Finish Dilutive Securities/EPS <i>Appendix 15B - excellent example</i>	15	Problems: 1, 7
8 10/13/2025	Accounting for Leases <i>JE/Focus on Lessee (not Lessor)</i>	20	Questions 1-16 Brief Exercises 1-7, 15-16, 18, 22, 28 Exercises: 1-4, 10, 15-17, 21-22 (lessee only)
9 10/20/2025	Complete Accounting for Leases	20	
10 10/27/2025	Disclosure in Financial Reporting	23	Questions 1-10 Brief Exercises 1-7 Exercises: 1-3 Problems: 1
EXAMINATION #2			
11 Friday, 10/31 - Monday, 11/3	UT Dallas Testing Center	Chapters 15, 20 & 23	
Week of No Class - Monday, 11/3 Wed, 11/5	TOPIC Accounting for Income Taxes	CH	Exercises & Problems (suggested)
12 11/10/2025	Finish Accounting for Income Taxes <i>Appendix 18A - excellent example</i>	18	Questions 1-14 Brief Exercises: 1-14 Exercises: 1-13, 16-17 Problems: 3, 4, 8
13 11/17/2025	Accounting Changes & Errors	21	Questions 1-15 Brief Exercises: 1-10 Exercises: 1-3, 8, 10-12, 15, 17, 21
11/24/2025 Fall Break/ Thanksgiving - No Classes			
14 12/1/2025	Statement of Cash Flows <i>EXCLUDE LO3 - Direct Method</i> <i>EXCLUDE LO5 - Use of a Worksheet</i>	22	Questions 1-13, 15-19 Brief Exercises: 1-3, 8, 10 Exercises: 1-3, 8, 10-12, 15-16
15 12/8/2025 No Class - Wednesday, 12/10 Reading Day	Complete and Review		
FINAL EXAM	CUMULATIVE FINAL/EXAM UT Dallas Testing Center Thursday, 12/11 - Tuesday, 12/ 16 Covers all chapters and topics unless specifically excluded		

Advice for Success in Intermediate Accounting II

Many students find the transactions covered in this course to be more complex than those encountered in earlier accounting classes. As a result, **additional effort** and **consistent engagement** are often necessary to succeed. Students tend to perform best when they adopt the following habits:

Prepare Before Class: Read the assigned chapter and complete the Adaptive Practice before attending each session.

Engage During Class: Actively work through problems and ask questions to clarify concepts as they are introduced.

Practice After Class: Complete the assigned homework and practice problems after we've discussed the topic in class.

Review Regularly: Go over your notes both before and after each class to reinforce your understanding.

Seek Help Early: If something is unclear, ask questions or seek assistance right away—don't wait until the day before the exam.

Adaptive Practices and Chapter Quizzes*			MODULE 1 - Opens Monday, 8/25
Activity #	Chapter	Activity	Due Date (all at 11:59pm unless noted)
(1)	--	Syllabus Quiz	Due: Sunday, 9/7
(2)	--	Upload JSOM Virtual Learning Certificate	Due: Sunday, 9/7
(3)	12	Adaptive Practice	Due: Sunday, 9/7
(4)	13	Adaptive Practice	Due: Sunday, 9/14
(5)	12	Chapter Quiz	Opens: Wed, 9/3, Due Sun 9/7
(6)	14	Adaptive Practice	Due: Sunday, 9/14
(7)	13	Chapter Quiz	Opens: Wed 9/10, Due Sun 9/14
(8)	14	Chapter Quiz	Opens: Wed 9/17, Due Sun 9/21
(9)	16	Adaptive Practice	Due: Sunday, 9/21
(10)	16	Chapter Quiz	Opens: Wed 9/24, Due Sun 9/28
12, 13, 14, 16 EXAM 1			Fri, 9/26- Mon, 9/28 UT Dallas Testing Center

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

Adaptive Practices and Chapter Quizzes*			MODULE 2 - Opens Friday, 9/26
Activity #	Chapter	Activity	Due Date (all at 11:59pm unless noted)
(11)	15	Adaptive Practice	Due: Sunday, 10/5
(12)	15	Chapter Quiz	Opens: Wed 10/8 Due: Sunday 10/12
(13)	20	Adaptive Practice	Due: Sunday, 10/12
(14)	20	Chapter Quiz 1	Opens: Wed 10/15, Due: Sunday 10/19
(15)	20	Chapter Quiz 2	Opens: Wed 10/22, Due: Sunday 10/26
(16)	23	Adaptive Practice	Due: Sunday, 10/26
(17)	23	Chapter Quiz	Opens: Wed 10/29, Due: Sunday 11/2
15, 20 and 23 EXAM 2			Fri, 10/31 - Monday, 11/3 UT Dallas Testing Ce

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

Adaptive Practices and Chapter Quizzes*			MODULE 3 - Opens Friday, 10/31
Activity #	Chapter	Activity	Due Date (all at 11:59pm unless noted)
(18)	18	Adaptive Practice	Due: Sunday, 11/9
(19)	18	Chapter Quiz 1	Opens: Wed 11/5 Due: Sunday 11/9
(20)	18	Chapter Quiz 2	Opens: Wed 11/12 Due: Sunday 11/16
(21)	21	Adaptive Practice	Due: Sunday, 11/16
(22)	21	Chapter Quiz	Opens: Wed 11/19 Due: Sunday 11/30
(23)	22	Adaptive Practice	Due: Sunday, 11/30
Cumulative Final Exam			Thursday, 12/11 - Tuesday, 12/16

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

Schedule of Deliverables (Tentative schedule, changes will be announced in class and/or eLearning)
These descriptions and times are subject to change at the discretion of the Instructor.