



<b>Course</b>	<b>ACCT 6332 –Intermediate Financial Accounting</b>
<b>Instructor</b>	<b>Section</b> Kathy Zolton
<b>Term</b>	Fall 2013
<b>Meetings</b>	Section 001 – Mon & Wed 10-11:15am, JSOM 2.903 Section 003 – Mon & Wed 1-2:15pm, JSOM 2.722

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### **Professor's Contact Information**

<b>Office Phone</b>	972.883.5927
<b>Office Location</b>	JSOM 4.428
<b>Email Address</b>	kathy.zolton@utdallas.edu NOTE: For communication related to coursework, please use eLearning. Mon & Wed – 11:30am – 1pm and by appointment (please call or email me! I am available for you!)
<b>Office Hours</b>	
<b>Office Assistance</b>	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. *In addition, the class TA is available to assist you! Joshua Scalf, SOM 2.710
<b>Teaching Assistant</b>	M 10 -1, T 11-2, Wed 10-1, R 11-2, F 9-12

### **General Course Information**

#### **Pre-requisites, Co-requisites, & other restrictions**

ACCT 6330– Intermediate Financial Accounting I

#### **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:**

Textbook: The textbook for the course is Intermediate Accounting, Seventh Edition – Volume 2, by Spiceland, Sepe, Nelson ISBN: 978-0-07-802532-7

##### **Other Materials:**

- (3) Scantrons - #882
- #2 Pencil
- UTD ID
- Use of eLearning - Course materials will be posted here
- Access to CPAexcel – login and access info will be provided after census day

## **Assignments & Academic Calendar**

See last page of the syllabus for class schedule.

### **Student Expectations**

To be successful in this course, it is expected that you will spend 2-3 hours of outside work for every hour of class time.

### **Classroom Citizenship**

All students should respect each person's right to learn and attend this class. 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 is not permitted in the classroom – please step out for calls AND texting. Additionally, use of other electronic devices for personal reasons (i.e. Facebook and you Tube) is not permitted in the classroom.

### **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. The course lecture will be available prior to each class for download and printing via eLearning. There will be no use of cell phones, or texting during class. If the instructor offers multiple sections of this course during the semester, you are welcome to occasionally attend the alternate section **HOWEVER YOU MUST TAKE ALL EXAMS IN YOUR ENROLLED SECTION.**

### **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**

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 problem will be posted on eLearning.

### **Exams**

There will be three examinations in this course. The exams will be non-cumulative, closed-book/notes. You will need an 882 Scantron & #2 pencil for all Exams. The format will be a combination of multiple choice questions and problems. You will also need your **UTD ID** for each exam. You will be provided with a basic function calculator for use during exams – **NO EXCEPTIONS.**

### **Quizzes**

I will NOT give any make-up quizzes. I will drop two lowest quiz grade and the remaining quizzes will be applied to your grade. Quizzes may be given at any point during class and may, occasionally, consist of attendance only. At least 3 quizzes during the semester will be completed via CPAexcel. These will be announced during class and will be due by the end of the day of the next class session. University policies regarding Scholastic Honesty apply to in class quizzes.

### **CPAExcel**

This is an online software tool that is being used to help reinforce and supplement the course material. This software and information specifically related to this class is provided free of charge during the course. Login and access information will be provided to you in your "@utdallas.edu" email from CPAExcel after the start of the semester. It requires you to have an internet browser and internet connection. At least 3 quizzes during the semester will be completed via CPAexcel. University policies regarding Scholastic Honesty apply to CPAExcel quizzes.

Grade earned on CPAexcel Quiz	Points Earned for ACCT 6333
75-100	10
60-74	8
45-59	6
< 45	5
did not take	0

### Grading Information

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

	Points	% of Grade
Quizzes*	100	25%
Exam 1	100	25%
Exam 2	100	25%
Exam 3	100	25%
Total Points	400	100%
* lowest TWO quiz scores will be dropped		

Final grades will be determined based on the scale below:

Scaled Score	Letter Equivalent
360 - 400	A
320 - 359	B
280 - 319	C
0- 279	F

**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.

### Technical Support

If you experience any problems with your UTD account you may send an email to: [assist@utdallas.edu](mailto:assist@utdallas.edu) or call the UTD Computer Helpdesk at 972-883-2911.

### Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the UTD Judicial Affairs web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. 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. Students in this course suspected of academic dishonesty are subject to disciplinary proceedings. If students are found responsible for cheating on an examination, the student will receive an F for the course.

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 Judicial Affairs and the Dean of Student's Office. In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA. The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

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**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.

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

**Acct 6332 - Course Outline - Intermediate II**

**Fall 2013, Professor Kathy Zolton**

**Section 001 - M/W 10 - 11:15am, Section 003 - M/W 1 - 2:15pm**

<b>DATE</b>	<b>TOPIC</b>	<b>CH</b>	<b>Exercises &amp; Problems (suggested)</b>
M 8/26/2013	Course Introduction	--	N/A
W 8/28/2013	Current Liabilities & Contingencies includes Appendix 13	13	BE 13- 1 thru 18 (skip IFRS) E: 1, 7, 8, 11, 17, 18, 23
<b>M 9/2/2013</b>	<b>NO Classes - Labor Day</b>		P: 2, 4
W 9/4/2013	Bonds & Long Term Notes	14	BE 14-1 thru 14 (skip IFRS)
M 9/9/2013	(only issuer's perspective)		E: 3, 6, 10, 15, 22, 30
W 9/11/2013	<b>exclude Part D, include Appendix 14A</b>		P: 1, 2, 4, 9, 14
M 9/16/2013			
W 9/18/2013	Accounting for Leases - Capital &	15	BE 15 1 thru 14(skip IFRS)
M 9/23/2013	Operating (SKIP Part B - pg 876-883)		E 1, 3, 7 10, 11 (GAAP only), 12, 23, 24
W 9/25/2013			P: 2, 3, 12
<b>M 9/30/2013</b>	<b>EXAMINATION #1</b>		<b>Chapters 13, 14 &amp; 15</b>
<b>W 10/2/2013</b>	<b>Monday - Multiple Choice section</b>		
	<b>Wednesday - Workout section</b>		
M 10/7/2013	Accounting for Income Taxes	16	BE 16 - 1 thru 16 (skip IFRS)
W 10/9/2013			E: 3, 4, 5, 6, 13, 19, 22, 29
M 10/14/2013			P: 1, 2
W 10/16/2013	Stockholders' Equity	18	BE 18 1 - 16 (skip IFRS)
M 10/21/2013			E: 3, 4, 7, 8, 13, 14, 17
			P: 1, 2, 4, 8, 9, 10
W 10/23/2013			
M 10/28/2013	Accounting Changes and Error	20	BE 20 1 - thru 12(skip IFRS)
W 10/30/2013	Correction		E: 1, 3, 4, 8, 10, 12, 17, 18
<b>M 11/4/2013</b>	<b>EXAMINATION #2</b>		<b>Chapters 16, 18 &amp; 20</b>
<b>W 11/6/2013</b>	<b>Monday - Multiple Choice section</b>		
	<b>Wednesday - Workout section</b>		
M 11/11/2013	Pensions & Other Postretirement	17	BE 17 - 1 thru 15 (skip IFRS)
W 11/13/2013	Benefits (skip Part E - pg 1039-1046)		E: 1, 2, 3, 5, 8, 11, 12, 19, 20
M 11/18/2013			P: 2, 3, 4, 5, 7, 9, 10, 13
W 11/20/2013			
<b>Week of 11/25</b>	<b>Thanksgiving Week - No classes</b>		
M 12/2/2013	Share based Comp & EPS	19	BE 19 1 - 14 (skip IFRS)
W 12/4/2013			E: 5, 9, 11, 12, 13, 18, 22
			P: 2, 6, 12, 14, 15
M 12/9/2013	Statement of Cash Flows	21	BE 21 1 - 12, indirect method only
W 12/11/2013	(skip pages 1271-1293, Part B)		E: 1, 4, 11, 14, 17, 20, 24
			P: 1, 8 (indirect method only)
<b>TBD</b>	<b>EXAMINATION #3</b>		<b>Chapters 17, 19 &amp; 21</b>
	<b>**MC and WO section will be given at same time at University appointed Final Exam time</b>		

**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 "Concept Review Exercises" at the end of each Part of 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 powerpoints and 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 a template is posted - download it and use it for practice. There is a great chance you'll see it again!