



<b>Course</b>	<b>ACCT 6332 –Intermediate Financial Accounting Section</b>
<b>Instructor</b>	Section 003 - Kathy Zolton Section 501 – Steve Solcher
<b>Term</b>	Spring 2015
<b>Meetings</b>	Section 003 – Mon & Wed 2:30pm-3:45 JSOM 1.102 Section 501 – Tues 7-9:45, JSOM 1.117

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

**Contact Info** Kathy Zolton - 972.883.5927, JSOM 4.428, kathy.zolton@utdallas.edu  
Steve Solcher – 972.883, JSOM 3.619, steve.solcher@utdallas.edu

**Office Hours** TBD and by appointment (please call or email me! I am available for you!)

**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.  
\*In addition, the class TA is available to assist you!

**Teaching Assistant** TBD, SOM 2.710

### **General Course Information**

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

ACCT 6330– Intermediate Financial Accounting I (required prerequisite)

#### **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: Intermediate Accounting, 15<sup>th</sup> Edition by Kieso, Weygandt and Warfield, ISBN #978-1-118-86613-8

NOTE: Wiley Plus will not be required for this course. However, students may use this as an additional resource to supplement the material covered in class.

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

- (3) Scantrons - #882
- #2 Pencil
- UTD ID
- Use of eLearning - Course materials will be posted here

## **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. Cameras, audio and video recordings are strictly prohibited.

### **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 first two exams will be non-cumulative, closed-book/notes. You will need an 882 Scantron & #2 pencil for all Exams. Exam formats will include multiple-choice questions and longer problems requiring development, analysis, and presentation of comprehensive solutions. Concepts from chapter notes and quizzes will be included on the exam. While Exams 1 & 2 will emphasize material covered during that exam period, some questions will require a solid understanding of topics covered on previous exams. *The Final Exam will be a cumulative exam covering ALL topics in this course* 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.

## Grading Information

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

The overall course grade will be comprised of the following (no extra credit is available):

Exam 1.....	30%
Exam 2.....	30%
Exam 3 & Cumulative Final.....	40%
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	100%

Final grades will be assigned as follows:

100-90%	A
89-80%	B
79-70%	C
Below 70%	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**

**Spring 2015**

**Section 501 - Tues 7-9:45pm, JSOM 1.117, Professor Steve Solcher**

**Section 003 - M/W 2:30-3:45, JSOM 1.102, Professor Kathy Zolton**

<b>Week of</b>	<b>TOPIC</b>	<b>C H</b>	<b>Exercises &amp; Problems (suggested)</b>
1/12/15	Course Introduction Current Liabilities & Contingencies	13	BE: All E 3, 5, 10, 12, 13 P: 2, 7, 8, 10 CA:4
1/19/15	<i>Monday - 1/19/15 NO Classes - MLK Day</i> <i>003 - We will have class on Wed</i> Long Term Liabilities **Skip Long Term Notes Payable **Include Appendix 14A (Troubled Debt)	14	BE: ALL E 4, 5, 8, 9, 10, 13, 14, 20, 26 P1, 2, 4, 11 CA: 1
1/26/15	Accounting for Leases  **Skip pages 1290-1295 **Include 21A (Sales Lease Back)	21	BE: ALL E 1, 3, 7 10, 11 (GAAP only), 12, 23, 24 P: 2, 3, 12 CA: 4
2/2/2015 and 2/9/15	Finish Leases		
<b>2/16/15 Wed</b>	<b>EXAMINATION #1</b> <b>003 - Wednesday - In UT Dallas Testing Center</b> <b>501 - Tuesday - in class</b> <b>501- Tuesday: note: we will have class</b> <b>after the exam.</b>		<b>Chapters 13, 14 &amp; 21</b>
2/23/15	Stockholders' Equity	15	BE: ALL E: 2, 6, 7, 9, 11, 14, 15, 16 P: 2, 8, 9, 12 CA: 1, 3
3/2/15	Dilutive Securities/EPS  **Include Appendix 16A (SARs)	16	BE: ALL E: 3, 4, 9, 11, 12, 14, 23, 24, 26, 30 P: 5, 7 CA: 5

3/9/15	Accounting for Pensions	20	BE: ALL E: 1, 2, 6, 8, 9, 11, 12, 15, 17, 20 P: 1, 3, 6, 11 CA: 1, 2
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<b>3/16/15</b>	<b>UT Dallas Spring Break</b>
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3/23/15	Investments	17	BE: ALL E 1, 2, 6, 7, 12, 13, 16, 21 P 3, 5, 8 CA: 1
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<b>3/30/15</b> <b>Wed</b>	<b>EXAMINATION #2</b> <b>003 - Wednesday - In UTDallas Testing Center</b> <b>501 - Tuesday- in class</b> <b>501- Tuesday: note: we will have class after the exam.</b>	<b>Chapters 15, 16, 17 &amp; 20</b>
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	TOPIC	CH	Exercises & Problems (suggested)
4/6/15	Accounting for Income Taxes **Include Appendix 19A (Example)	19	BE: ALL  E: 2, 4, 6, 10, 11, 14, 18, 25 P: 2, 4, 6, 8 CA: 1, 2
4/13/15	Disclosure in Financial Reporting	24	BE: ALL E: 1, 2, 3 P: 1, 2 CA: 2
4/20/15	Accounting Changes & Errors	22	BE: ALL E: 1, 2, 6, 7, 8, 15, 17 P: 3 CA: 1, 2
4/27/15	Statement of Cash Flows	23	BE: ALL E: 1, 2, 3, 6, 10, 11, 14, 18 P: 2 CA: 1

**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 power points 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!