

Course Syllabus
ACCT 6332
The University of Texas at Dallas
Naveen Jindal School of Management

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Course: ACCT 6332-011
Course Title: Intermediate Financial Accounting II
Semester: Spring 2015

Contact Information:

-- **Instructor:** Tiffany Bortz, CPA
-- **Office Location:** JSOM 4.223
-- **Office Phone:** (972) 883-4774
-- **Email:** tabortz@utdallas.edu

About the Instructor

Tiffany Bortz has been a member of the faculty at The University of Texas at Dallas since May 2001. She serves as the Associate Area Coordinator for the Accounting Program and the Faculty Advisor of the Lambda Omicron Chapter of Beta Alpha Psi, the Accounting Honors Fraternity. She also previously served as the Associate Director of the Undergraduate Accounting Program.

She teaches undergraduate Intermediate Financial Accounting 2 in the classroom and graduate Intermediate Financial Accounting 2 online. She is also the instructor for the Financial Accounting and Reporting Section of the CPA Review Course offered at UT Dallas.

Ms. Bortz graduated from Texas A&M University with a Bachelor of Business Administration in Accounting and a Master of Science in Accounting. She was an employee of PricewaterhouseCoopers (PWC), formerly of Price Waterhouse. She worked in the assurance and business advisory services practice (primarily the telecommunications industry) for five years. After leaving PWC, she was employed by TravisWolff as a manager in the assurance practice (primarily the construction industry).

Ms. Bortz is a licensed Certified Public Accountant in the state of Texas.

Course Information

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, 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.

Course Prerequisite

ACCT 6330 – Intermediate Financial Accounting I (or equivalent)

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 Materials

Textbook: ***Intermediate Accounting, 15th Edition* by Kieso, Weygandt and Warfield**

Option 1: All Access Pack Blackboard Integrated with WileyPlus:
ISBN# 9781118642580

Option 2: Binder Ready Version Blackboard Integrated with WileyPlus Card Set:
ISBN# 9781118942833

Option 3: Traditional Hardcover Version Blackboard Integrated with WileyPlus:
ISBN# 9781118997475

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores.

CPA Exam Credit Hours

If you are considering taking the Uniform CPA Exam through the state of Texas, please note that of the 30 credit hours of upper-level accounting courses required to be eligible to sit for the exam, no more than 15 of the total 30 hours can be taken online. The remaining 15 credit hours must result from physical attendance to classes meeting regularly on the campus of the transcript-issuing institution. Please see the Texas State Board of Public Accountancy website at <http://www.tsbpa.state.tx.us/> for additional details.

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](#).

Policy on Server Unavailability or Other Technical Difficulties: The University is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk: <http://www.utdallas.edu/elearninghelp>, 1-866-588-3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

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Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login at: <http://elearning.utdallas.edu>. Please see more details on [course access and navigation information](#).

To get familiar with the eLearning tool, please see the [Student eLearning Tutorials](#).

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. Please use this link to access the UTD eLearning Support Center: <http://www.utdallas.edu/elearninghelp>.

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Communications

This eLearning course has built-in communication tools which will be used 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 [eLearning Tutorials webpage](#) for video demonstrations on numerous tools in eLearning.

Virtual Classroom Citizenship: The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper etiquette when interacting with class members and the professor.

Interaction with Instructor: The instructor will communicate with students mainly using the Announcements and Discussions tools. Students may send personal concerns or questions to the instructor using the Messages tool. The instructor will reply to all messages within 3 working days under normal circumstances.

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Student Resources

The following university resources are available to students:

UTD Distance Learning: <http://www.utdallas.edu/elearning/students/cstudents.htm>

McDermott Library: Distance Learners will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. A Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to <http://www.utdallas.edu/library/distlearn/disted.htm>.

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Student Assessments

Grading Information

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

Self Introduction.....	5 points
Examination 1.....	100 points
Examination 2.....	100 points
Examination 3.....	150 points
IFRS/Research Assignment 1.....	20 points
IFRS/Research Assignment 2.....	20 points
IFRS/Research Assignment 3.....	<u>20 points</u>

TOTAL **415 points**

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 graduate students. Students can check their grades by clicking "My Grades" on the course menu after the grade for each assessment task is released.

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

Suggested Problems

I have suggested exercises and/or problems to be worked for each unit. 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, either from your peers or the instructor.

IFRS/Research Assignments

There are three IFRS/Research Assignments for this course. These assignments must be submitted using the Assignment Tool in eLearning. Due dates for these assignments are listed on the course outline page of the syllabus. **Note: No Late Assignment Submissions will be accepted.**

Examinations

There will be **two non-cumulative** examinations in this course. The third examination will be a combination of new material as well as material from the first two examinations. All examinations can be accessed by clicking the Exam link on the designated page, and the format of each examination will be a combination of multiple choice and short answer questions. You will have **90 minutes** to take the first two examinations and **135 minutes** to take the third

examination. Each examination can only be accessed **once** within the scheduled time window. Please read the on-screen instructions carefully before you click “Begin”.

Please note that **ALL examinations** will be taken **online** in a **proctored setting** at an approved Testing Facility. Local students may take their exams at the **UTD Student Success Center - Testing Center** (no fee charge). As the examinations for this course are open over multiple days, you are **required** to make an appointment to take each examination using the [Reserve-A-Seat](#) link on the Testing Center Website.

Please see the [UTD Student Success Center - Testing Center Website](#) for more information and to check the hours of operation and testing center policies. Please be sure to view and follow the [Test Center Student Guidelines](#). The UTD Testing Center is located at the McDermott Library basement (**Room MC 1.304**). When you arrive to take your exam, you will sign in with your **Comet Card** (or a **photo ID & UTD ID number** if you do not have a Comet Card). The testing center seats are available on a first come, first served basis. You're encouraged to take the exam at early part of the test window to avoid any possible time/seating unavailability.

Students who find UTD geographically inconvenient may use a testing center of their choice at a convenient location to have the exam proctored. Students who plan to use an alternative testing center must inform the instructor of their proctored exam arrangements. A proctored exam application **must** be completed two weeks before the exam window. Please go to the [Proctored Exam Information](#) page to check out **Procedures for Arranging an Individual Proctored Exam** and to access and complete the **Online Proctored Exam application**. Please note students are responsible for any fee charged for their testing services.

Please note for all examinations, there will be no course material allowed during the examination (including books, notes, etc). Additionally, no electronic devices or personal items are allowed in the testing center.

All examinations must be taken during the scheduled “Exam Windows”, as there will be NO makeup examinations offered for this course. In the event of an emergency, you must notify the instructor and provide documentation of the situation. The UTD Testing Center requests all students strictly follow the proctored exam scheduling deadlines. 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, please email TestingCenter@utdallas.edu.

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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.

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Course Evaluation

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

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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.

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WEEK OF	UNIT	CH	TOPIC/READING	SUGGESTED EXERCISES
1/12/15			Read Syllabus	Syllabus Quiz & Self-Intro Discussion Posting
1/19/15	1	13	Lecture 1 – Current Liabilities	BE13-3, E13-3, E13-5, E13-8, P13-2
	1	13	Lecture 2 – Contingencies	E13-10, E13-12, E13-13, P13-7, P13-8, P13-10
1/26/15	2	14	Lecture 1 – Bonds	BE14-16, E14-4, E14-5, E14-8, E14-9, E14-10, E14-20, P14-1
	2	14	Lecture 2 – Bonds – Special Topics --Skip “Long Term Notes Payable” --Include Appendix 14A	E14-13, E14-14, E14-26, P14-2
		16	Chapter 16 – Pages 884 – 890	E16-3, E16-4, E16-9
2/2/15	3	21	Lecture 1 – Capital Leases --Skip Pages 1290-1295 --Include Appendix 21A	E21-1, E21-3, E21-6, P21-3, P21-7, P21-8
2/9/15	3	21	Lecture 2 – Operating Leases and Sale-Leaseback	E21-12, E21-13, E21-15
2/16/15				IFRS/RESEARCH ASSIGNMENT 1 DUE 2/19
				PROCTORED EXAM 1 WINDOW: 2/20 – 2/21
2/23/15	4	19	Accounting for Income Taxes	E19-2, E19-4, E19-5, E19-6, E19-10, E19-11, E19-14, E19-18, E19-25, P19-4
3/2/15	5	20	Lecture 1 – Pensions	E20-1, E20-2, E20-6, E20-8, E20-9, E20-11 (skip “c”), E20-12, E20-15
	5	20	Lecture 2 – Pension Examples	
3/9/15	6	15	Lecture 1 – Shareholders Equity: Paid-In Capital	E15-2, E15-6, E15-7, E15-9, P15-1, P15-2
	6	15	Lecture 2 – Shareholders Equity: Retained Earnings	E15-11, E15-14, E15-15, E15-16, P15-8
3/16/15			SPRING BREAK	
3/23/15				IFRS/RESEARCH ASSIGNMENT 2 DUE 3/26
				PROCTORED EXAM 2 WINDOW: 3/27 – 3/28
3/30/15	7	16	Lecture 1 – Share-Based Comp	E16-11, E16-12, E16-14
		16	Lecture 2 – Earnings per Share	E16-16, E16-18, E16-25, E16-27, E16-28
4/6/15	8	22	Lecture 1 – Accounting Changes	E22-1, E22-2, E22-6
	8	22	Lecture 2 – Error Corrections	E22-7, E22-8, E22-15, E22-17, P22-3

WEEK OF	UNIT	CH	TOPIC/READING	SUGGESTED EXERCISES
4/13/15	9	23	Statement of Cash Flows --Skip Pages 1427-1434 --Skip "Use of a Worksheet"	E23-1, E23-2, E23-3, E23-6, E23-10, E23-11, E23-14, P23-2
4/20/15	10	17	Lecture 1 – Investments: No Significant Influence Lecture 2 – Investments: Significant Influence; Impairment; Transfers	E17-3, E17-4, E17-7, E17-9, E17-15, E17-19, P17-6 E17-12, E17-16, E17-18
4/27/15	11	24	Financial Reporting Issues	E24-1, E24-2, E24-3
5/4/15				IFRS/RESEARCH ASSIGNMENT 3 DUE 5/7
				PROCTORED EXAM 3 WINDOW: 5/8 – 5/9