

COURSE SYLLABUS



The University of Texas at Dallas

Course ACCT 3332.5U1.16U, Intermediate Financial Accounting II
Professor Chad M. Rosen, CPA, MBA, MS
Term Summer 2016
Meetings Tuesdays 6:00pm-10:00pm, JSOM 1.107

PROFESSOR'S CONTACT INFORMATION

Phone (972) 883-5945 (Nancy Bouton, Admin Assistant II)
Email Address cmr066000@utdallas.edu (use this and not eLearning)
Office Location JSOM 3.605
Office Hours Tuesdays before class from 5-6pm when class is in session unless otherwise noted. You may also contact and visit with the class's teaching assistant to be announced later.

GENERAL COURSE INFORMATION

Pre-Requisites, Co-Requisites, & Other Restrictions ACCT 3331 with a minimum grade of C.

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, stockholders' equity, earnings per share, accounting changes, and cash flows. Current generally accepted accounting principles for financial reporting are analyzed.

Learning Outcomes Students will understand and apply financial accounting principles as preparation for the practice of professional accounting. This course specifically focuses on analyzing and interpreting accounting information and the financial accounting principles related to investments, current and long-term liabilities, stockholders' equity, and miscellaneous topics including deferred taxes, pensions, and accounting changes.

Required Texts & Materials

- Intermediate Accounting (15th Edition) by Kieso, Weygandt, and Warfield, accessible in one of three ways:
 - All access pack w/ WileyPLUS Blackboard card – ISBN13: 9781118642580.
 - Binder-ready version w/ WileyPLUS Blackboard card – ISBN13: 9781118942833.
 - Hardcover text w/ WileyPLUS Blackboard card – ISBN13: 9781118997475.
- Exam books for each exam (bring more than one to make sure that you have enough room to write).
- Calculator with the ability to perform financial functions. Calculators with the ability to store formulas are not allowed during exams.

Suggested Materials Nothing specific.

COURSE POLICIES

Grading Criteria One of the goals of the grading criteria is to help prepare those wishing to become CPAs for the CPA exam. Accordingly, your overall course grade will be calculated based on three exams—all of which are closed book. They are comprised of multiple choice questions, many of which are adapted from recent CPA exams, along with short-answer exercises which are modifications of the homework exercises. Homework is for practice only and is not graded. Each mid-term exam will cover the specific chapters specified and is not cumulative; however, the final exam is cumulative. The overall course grade will be computed as follows (assume no curves):

Mid-Term Exam 1	20%
Mid-Term Exam 2	35%
Cumulative Final Exam	45%

The awarded letter grade will be determined based upon the overall course grade, rounded to the nearest whole number, as follows:

97 - 100	A+	80 - 82	B-	67 - 69	D+
93 - 96	A	77 - 79	C+	63 - 66	D
90 - 92	A-	73 - 76	C	60 - 62	D-
87 - 89	B+	70 - 72	C-	0 - 59	F
83 - 86	B				

No extra credit will be available. The instructor reserves the right to deduct points for individual student behavior which disrupts the learning of others. All students are required to present acceptable photo identification at the time of the exams, such as a UTD Comet Card, Passport, or state approved driver's license. Contact the instructor in advance for approval if you are considering a different form of ID.

Make-Up Exams Students must take all exams. No make-up exams will be given. Students with anticipated absences (such as for religious holy days) must contact the professor well in advance, but not all requests will be granted. Those who do not show up for an exam without prior approval will receive a zero for that exam unless there is a verifiable medical or family emergency with written substantiation.

Class Procedures Announcements are sometimes posted on eLearning, so check it regularly. Lecture outlines and recommended homework will be posted online as the course progresses. Solutions to the questions will not be graded. Nevertheless, working through them is important because they reflect the type of questions to appear on the exams.

Cheating is absolutely not tolerated. As has been done for previous classes, cheating will be reported to the Office of Judicial Affairs so that they may determine disciplinary action.

UT Dallas Syllabus Policies & 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.

ASSIGNMENTS & ACADEMIC CALENDAR

Date	Topic	Related Chapter(s)
5/24	Current Liabilities and Contingencies	Ch. 13
5/31	Long-Term Liabilities	Ch. 14
6/07	MID-TERM EXAM 1	Ch. 13-14
6/14	Stockholders' Equity / Dilutive Securities and Earnings per Share	Ch. 15 / 16
6/21	Investments	Ch. 17
6/28	Accounting for Income Taxes / Accounting for Pensions and Postretirement Benefits	Ch. 19 / 20
7/05	MID-TERM EXAM 2	Ch. 15-17, 19
7/12	Statement of Cash Flows	Ch. 23
7/19	Accounting Changes and Error Analysis / Full Disclosure in Financial Reporting	Ch. 22 / 24
7/26	Accounting for Leases	Ch. 21
8/02	CUMULATIVE FINAL EXAM	Ch. 13-17, 19-24
8/13	Final grades will be posted by this date.	N/A

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