COURSE SYLLABUS
ACCT 3332
Fall 2016
Jindal School of Management
The University of Texas at Dallas

Course: **ACCT 3332 – Intermediate Financial Accounting II**

Meets: **501: Monday – 7:00p.m. – 9:45p.m. – JSOM 1.107**

Contact Information:

- **-- Instructor:** **Tiffany Bortz, CPA**
- **-- Office Location:** **JSOM 4.223**
- **-- Office Phone:** **(972) 883-4774**
- **-- Email:** **tabortz@utdallas.edu**
- **-- Office Hours:** **Mondays: 5:45p.m. – 6:45p.m. & Tuesdays: 2:30p.m. – 3:30p.m.**

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, dilutive securities, stockholders 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. Additionally, the "full disclosure principle" for external financial reporting is examined.

Learning Objectives

This course is designed to help students understand and apply financial accounting principles to prepare them to practice the profession of accounting. This course specifically focuses on analyzing and interpreting accounting information and the financial accounting principles related to:

- Investments
- Current and long-term liabilities
- Stockholder's equity
- Miscellaneous topics including deferred taxes, pensions and accounting changes

Course Prerequisite

ACCT 3331 – Intermediate Financial Accounting I with a minimum grade of C

Course Materials

Textbook: ***Intermediate Accounting, 16th Edition*** **by Kieso, Weygandt and Warfield**

Option 1: WileyPlus Blackboard Student Package (this is the ebook): **ISBN# 9781119170808**

Option 2: Binder Ready Version with WileyPlus Blackboard Card Set: **ISBN# 9781119231561**

Option 3: Traditional Hardcover Version with WileyPlus Blackboard Card Set: **ISBN# 9781119309260**

Student Expectations

This is a demanding course and experience has shown that to be successful, students should spend 2 to 3 hours of outside work for every hour of class time.

I expect you to treat your classmates and me with courtesy and respect. Specifically, 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 or any other electronic device for personal reasons is **not permitted** in the classroom. Cameras (including cell phones), audio and video recordings are **strictly prohibited.** Conversations between students while the instructor is teaching are also **not permitted. Failure to adhere to these expectations will result in a deduction of points (5 points per incident).**

Attendance

It is critical to your success that you attend each class and take notes during the lectures. You should come to class **prepared**, which means that you should have read the assigned chapter **prior to** attending class. This will enhance your understanding of the material discussed in class. Additionally, you should bring a printed copy of the lecture notes with you to each class. These Lecture Note Outlines are available on elearning for download.

Assistance Outside of Class

I will have scheduled office hours each week. However, office hours are not a substitute for coming to class. Accordingly, I will not go over material covered in class with you if you have missed class. If you are unable to attend office hours, please send any questions using the Email Tool in eLearning. Due to the large volume of messages I receive, please allow up to three business days for a response.

In addition to my office hours, there are several additional resources available to you. There is a Teaching Assistant assigned to this class and an Accounting Tutoring Lab located in JSOM 12.104. The office hours for the Teaching Assistant and the Tutoring Lab will be posted in eLearning.

Grades

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

Assignment	**Points**
Exam #1	100
Exam #2	100
Exam #3	100
Cumulative Final Exam	100
Online Quizzes (6 @ 10 points each; lowest grade will be dropped)	50
Current Event Presentation	35
Footnote Discussion Post	15
TOTAL	**500**

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 undergraduate students.

Student Assessments

Syllabus Quiz

You are required to complete a syllabus quiz on eLearning. Completion of this quiz indicates you have read the course requirements and understand that any violation of the terms of this syllabus may result in unfavorable academic consequences. Completion of the syllabus quiz will give you 5 bonus points towards your final grade.

Homework

I have 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 examinations. It is your responsibility to ask for help when you feel you need it. You are encouraged to ask questions. For those of you that are using WileyPlus, the suggested exercises/problems for each chapter are set up as "Chapter Homework". You may access these homework files under the "WileyPlus" course menu link in eLearning.

Solutions to the suggested exercises and/or problems are posted on eLearning.

Quizzes

There will be **six** short quizzes in this course. These quizzes are designed to provide additional opportunities to practice the material and to ensure that you are keeping up with the course schedule. Each quiz will be taken in eLearning and will only be available for a short time window. Quiz windows are available on the course outline page of the syllabus.

You may access these quizzes by clicking the Assessments link on the course menu in eLearning. Each quiz will be timed and you will only be able to access it once. I would suggest that you do not have any outside distractions before you click "Begin Assessment".

Note: All quizzes must be taken during the scheduled "Quiz Windows", as there will be NO makeup quizzes offered. I will drop your lowest quiz grade in the determination of your final grade.

Current Event Presentation

Choose a business or accounting news article from a reputable source (ex: WSJ, NYT, Forbes, CNN, etc.) and summarize the issue in a 3-5 minute presentation. Groups will be assigned on the first day of class and each group will consist of 2-3 members. Presentations must include visual aids of the individual group's discretion. Visual aids may include, but are not limited to, PowerPoint slides, graphs, charts, Prezi, etc. The purpose of these presentations is to make you aware of current business events and connect knowledge learned in the classroom to the accounting profession.

Presentations will occur throughout the semester. Presentation dates are available on the course outline page of the syllabus. You will have the ability to sign up for a presentation date using the "Group Sign-Up" link in eLearning. Once your group has decided on a topic, please post this topic in the Discussion Board in eLearning under your respective section. My preference is for there to be no duplicate topics in each section.

Footnote Discussion Post

Find a footnote from a public company's 10-K that pertains to a topic learned in this course. Copy the footnote into the discussion board, describe the footnote, and add your own commentary. Commentary may include:

- Why the footnote is important to the corporation;
- Highlighting a specific aspect of the footnote;
- How has the footnote changed in response to new guidance;
- Anything you feel is important for a reader to know, etc.

Do not repeat a footnote noted by a classmate in a post prior to your post.

*Access 10-K's at www.sec.gov. Click "Company Filings" in the top-right corner and search by company name. Look for a document filed under "10-K", click the "Documents" icon next to the "10-K" and click the first link ending in ".htm"

Examinations

There will be three **non-cumulative** examinations in this course. **This course will also have a cumulative final examination which will include all topics discussed throughout the semester.** The format of each exam will be a combination of multiple choice questions and problems. You will need an **882 Scantron** and a calculator for each exam. Only basic function calculators that cannot store formulas are allowed. **No exceptions**.

While memorization is part of the learning process, students are expected to have the ability to analyze and interpret information to solve problems in order to be successful on examinations. All examinations will be comprised of material in the textbook, lecture notes, suggested problems and class discussions.

During examinations, students are not allowed to have any food or drinks, scratch paper, course materials, textbooks, notes, or electronic devices, including but not limited to, smart watches, cell phones, cameras, IPads, or computers. There will be assigned seating for each examination. Students should face forward at all times, keep all examinations flat on the desk, and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, or the test paper itself. Students will not be allowed to leave the classroom until their exam is completed.

Makeup exams are 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 to qualify for an "excused absence". Students who do not show up for an exam without making arrangements with me **prior** to the exam will receive a zero. I do not guarantee that the level of difficulty of the makeup exam will be comparable to the exam given at the scheduled time. **I will determine the date and time of the makeup, and you must make arrangements to take it at that time.**

All students are required to present proof of identification at the time of the exam. Acceptable documentation must include a photo, including a UTD Comet Card, Passport, or state approved driver's license.

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

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.

Course Evaluation

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

Comet Creed

"As a Comet, I pledge honesty, integrity, and service in all that I do."

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.

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

ACCT 3332 – COURSE OUTLINE

WEEK	CH	TOPIC	SUGGESTED EXERCISES
Aug 22	13	Course Introduction Group Project – Team Assignments Current Liabilities and Contingencies	Syllabus Quiz BE13-3, BE13-6, BE13-7, E13-8, E13-10, E13-12, E13-13, P13-2, P13-7, P13-8, P13-10
Aug 29	14	Long-Term Liabilities -- Skip "Long Term Notes Payable" -- Include Appendix 14A -- **Team 1 Presentation** -- **Team 2 Presentation**	BE14-14, E14-4, E14-5, E14-8, E14-9, E14-10, E14-13, E14-14, E14-20, E14-26, P14-1, P14-2
QUIZ 1 Available 9/10 – 9/12 (Online) (Chapters 13 & 14)			
Sep 5		**NO CLASS** – University Holiday	
Sep 12	17	Investments -- **Team 3 Presentation** -- **Team 4 Presentation** Exam Review	E17-3, E17-4, E17-7, E17-9, E17-12, E17-15, E17-16, E17-18, E17-19, P17-6 Exam Review Packet
Sep 19		**Exam #1**	**Chapters 13, 14, 17**
Sep 26	21	Accounting for Leases -- Skip Pages 1216-1221 -- Include Appendix 21A -- **Team 5 Presentation** -- **Team 6 Presentation**	BE21-3, BE21-4, E21-1, E21-3, E21-6, E21-8, E21-12, E21-15, P21-3, P21-7, P21-8
QUIZ 2 Available 10/1 – 10/3 (Online) (Chapter 21)			
Oct 3	15 16	Stockholders' Equity -- **Team 7 Presentation** -- **Team 8 Presentation** Dilutive Securities	E15-2, E15-6, E15-7, E15-8, E15-11, E15-14, E15-15, E15-16, P15-1, P15-2, P15-8
Oct 10	16	Dilutive Securities Earnings Per Share -- Include Appendix 16A Exam Review	E16-3, E16-4, E16-9, E16-11, E16-12, E16-14, E16-30 E16-16, E16-18, E16-25, E16-27, E16-28 Exam Review Packet
QUIZ 3 Available 10/15 – 10/17 (Online) (Chapters 15 & 16)			
Oct 17		**Exam #2**	**Chapters 15, 16, 21**

Oct 24	19	Accounting for Income Taxes -- **Team 9 Presentation**	E19-2, E19-4, E19-5, E19-6, E19-12, E19-16, E19-22, E19-25, P19-4
QUIZ 4 Available 10/29 – 10/31 (Online) (Chapter 19)			
Oct 31	20	Accounting for Pensions -- **Team 10 Presentation**	E20-1, E20-2, E20-6, E20-8, E20-9, E20-11, E20-12, E20-15
QUIZ 5 Available 11/5 – 11/7 (Online) (Chapter 20)			
Nov 7	22	Accounting Changes and Error Analysis -- **Team 11 Presentation** -- **Team 12 Presentation** Exam Review	E22-1, E22-2, E22-8, E22-9, E22-10, E22-15, E22-17, P22-4 Exam Review Packet
Nov 14		**Exam #3**	**Chapters 19, 20, 22**
NO CLASS NOV 21: UNIVERSITY HOLIDAY			
DISCUSSION POST ASSIGNMENT DUE NOVEMBER 28			
Nov 28	23	Statement of Cash Flows --Skip Pages 1346-1352 --Skip "Use of a Worksheet" -- **Team 13 Presentation** -- **Team 14 Presentation**	E23-1, E23-2, E23-3, E23-6, E23-10, E23-11, E23-14, P23-2
Dec 5	24	Disclosure in Financial Reporting -- **Team 15 Presentation** -- **Team 16 Presentation** Final Exam Review / Wrap Up	E24-1, E24-2, E24-3
QUIZ 6 Available 12/3 – 12/5 (Online) (Chapters 23 & 24)			
Cumulative Final Exam – See UTD Final Exam Schedule			