

	Course	ACCT 6332 Intermediate Financial Accounting II
	Professor	Jieying Zhang
	Term	Spring 2017
	Time & Location	Section 001 Monday 10:00AM – 11:15AM / JSOM 1.102 Section 002 Monday 11:30AM – 12:45PM / JSOM 1.102 Section 003 Monday 4PM – 6:45PM / JSOM 2.722

Professor's Contact Information

Office Location	SOM 4.812
Email Address	jieying@utdallas.edu
Office Hours	Monday 1:00AM - 2:00PM or by appointment.
Teaching Assistant	Sharif Esfahani, sxs110431@utdallas.edu

General Course Information

Pre-requisites, Co-requisites, & other restrictions	ACCT 6330, Intermediate Financial Accounting I or equivalent.
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, shareholders' equity, earnings per share, accounting changes and cash flows. The course is designed to provide students with a basic understanding of financial accounting and a more thorough understanding of the intricacies of generally accepted accounting principles (GAAP) that guide publicly available financial statements. Financial reporting topics will be analyzed from the perspective of financial statements prepares and users.
Learning Objectives	In this course, you will learn how to <ol style="list-style-type: none"> 1. Apply US GAAP as it pertains to accounting principles for current and long term liabilities accounts 2. Apply US GAAP as it pertains to accounting principles for shareholders' equity accounts 3. Apply US GAAP as it pertains to the preparation of the statement of cash flows.
Required Textbook	Intermediate Accounting, 16th Edition, by Kieso, Weygandt, and Warfield. Publishers: Wiley Textbook website: www.wiley.com/college/kieso .

Grading Policy

Your course grade will be determined using the following weights:

First Exam: 30%
Second Exam: 30%
Third Exam: 40%

PLEASE NOTE: THERE WILL BE NO EXTRA CREDIT OPPORTUNITIES FOR THIS COURSE

Exams

There will be three **in-class, closed books** exams. These exams are not cumulative. The third exam is scheduled during the last week of class (April 24-28).

The format of each exam will be a combination of questions requiring short written responses and problems requiring calculations and/or appropriate journal entries or financial statement presentation. No scratch paper will be allowed during the exam. All work must be shown on the exam itself. Calculator usage during the exam is limited to basic level calculators only (i.e., computers, programmable calculators and other advanced electronic devices may not be used). All caps and hats must be removed during the exam. Students must bring photo identification to the exam. Cell phones must be off and stored during the exam.

Missed Exams

In order to receive a passing grade for the course, you **MUST take all exams**. Under no circumstances, will a student be allowed to “substitute” one exam for a missed exam. There is NO makeup exam. If you “have to” miss the exam (backed by signed document from authorized person), you need to contact me **at least three days (workdays) ahead of the exam day** and take it before the rest of students do. Failure to do so will result in zero for the exam and for the course. I will determine the date and time for you to take the exam, and you must make arrangements to take it at that time. Excused absences from the scheduled exam dates 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 grade of zero.

Classroom Citizenship

You can expect that I will (1) arrive on time for class, (2) be prepared and organized for every class, (3) listen attentively, actively, and respectfully to whomever is speaking in class, (4) maintain equity in all course policies, (5) meet with you outside of class on an individual or group basis at a mutually agreeable time, and (6) respond to your suggestions to make this class more challenging, stimulating, and enjoyable.

I expect that you will (1) arrive on time for class, (2) complete the course assignments and be prepared for every class, (3) listen attentively, actively, and respectfully to whomever is speaking in class, (4) thoughtfully participate in class discussion, (5) refrain from activities that can distract other students such as chatting, checking email or browsing the internet during the lecture, and (6) suggest ways in which I can make this class more challenging, stimulating, and enjoyable.

Use of Computers and Recording Devices: Audio or videotaping of class lectures is prohibited. Students may use laptops to record their notes subject to the following provisions: (1) the computer must be silent with speakers muted; (2) the computer cannot be connected to the internet. Students failing to follow these rules will be asked to leave the classroom. **UNDER NO CIRCUMSTANCES WILL STUDENTS BE ALLOWED TO USE THEIR COMPUTERS ON EXAMS.**

Field Trip Policies and Off-Campus Instruction and Course Activities

Not Applicable

Technical Support

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

Student Conduct & Discipline

The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD printed publication, A to Z Guide, which is provided to all registered students each academic year.

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the Rules and Regulations, Series 50000, Board of Regents, The University of Texas System, and in Title V, Rules on Student Services and Activities of the university's Handbook of Operating Procedures. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391) and online at <http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-HOPV.html>

A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

Academic Integrity

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Scholastic Dishonesty: any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes but is not limited to cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking a test for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts. Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.

Email Use

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.

Withdrawal from Class

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.

Student Grievance Procedure

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called “the respondent”). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent’s School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean’s decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.

Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.

Incomplete Grade Policy

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester’s end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of **F**.

Disability Services

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:

The University of Texas at Dallas, SU 22
PO Box 830688
Richardson, Texas 75083-0688
(972) 883-2098 (voice or TTY)

If you anticipate issues related to the format or requirements of this course, please meet with the Coordinator of Disability Services. The Coordinator is available to discuss ways to ensure your full participation in the course. If you determine that formal, disability-related accommodations are necessary, it is very important that you be registered with Disability Services to notify them of your eligibility for reasonable accommodations. Disability Services can then plan how best to coordinate your accommodations.

It is the student’s responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

Religious Holy Days

The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.

The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

Course Outline for Section 001/002 (MW classes)

Below is tentative course outline. Any change to the course outline will be announced in class and/or the class website. An updated version of the course outline will be posted if any change occurs. These descriptions and timelines are subject to change at the discretion of the Professor.

Date	Tentative Topic	Suggested Exercises & Problems*
01/09	Course Introduction; Current Liabilities (Chapter 13)	E: 3, 8, 10, 12, 13 P: 2, 7, 8, 10
01/11	Current Liabilities; Contingencies (Chapter 13)	CA: 4
01/16	Martin Luther King Day - NO CLASS	
01/18	Long Term Liabilities I (Chapter 14)	E: 4, 5, 8, 9, 10, 13, 14, 20, 26
01/23	Long Term Liabilities II (Chapter 14)	P: 1, 2, 4, 11
01/27	Long Term Liabilities III (Chapter 14)	CA: 1
01/25	Leases I (Chapter 21)	E: 1, 2, 5, 7, 8, 11, 12,
01/30	Leases II (Chapter 21)	P: 1, 3, 12
02/01	Leases III (Chapter 21)	CA: 4
02/06	First Exam	
02/08	Income Taxes I (Chapter 19)	E: 2, 4, 6, 10, 11, 16, 18, 25
02/13	Income Taxes II (Chapter 19)	P: 2, 4, 6, 8 CA: 1, 2
02/15	Pensions I (Chapter 20)	E: 1, 2, 6, 8, 9, 11, 12, 15, 16, 17
02/20	Pensions II (Chapter 20)	P: 1, 3, 6, 11
02/22	Pensions III (Chapter 20)	CA: 1, 2
02/27	Shareholder's Equity I (Chapter 15)	E: 2, 6, 7, 9, 11, 14, 15, 16
03/01	Shareholder's Equity II (Chapter 15)	P: 2, 8, 10, 12 CA: 3, 4
03/06	Second Exam	
03/08	Review and catch-up	
03/13	Spring Break – NO CLASS	
03/15	Spring Break – NO CLASS	
03/20	Dilutive Securities and EPS I (Chapter 16)	E: 2, 4, 9, 10, 12, 14, 23, 24, 26
03/22	Dilutive Securities and EPS II (Chapter 16)	P: 1, 7 CA: 5
03/27	Investments I (Chapter 17)	E: 1, 2, 6, 7, 11, 13, 16, 21
03/29	Investments II (Chapter 17)	P: 3, 5, 8 CA: 1
04/03	Accounting Changes and Error Analysis I (Chapter 22)	E: 1, 2, 3, 6, 7, 8, 15, 17
04/05	Accounting Changes and Error Analysis II (Chapter 22)	P: 3 CA: 1, 2
04/10	Statement of Cash Flows I (Chapter 23)	E: 1, 2, 3, 5, 10, 11, 13, 17
04/12	Statement of Cash Flows II (Chapter 23)	P: 2 CA: 1
04/17	Full Disclosure in Financial Reporting I (Chapter 24)	E: 1, 2, 3
04/19	Full Disclosure in Financial Reporting II (Chapter 24)	P: 1, 2 CA: 2
04/24	Third Exam	
04/26	Exam and Class Review	

Course Outline for Section 003 (Monday 4-6:45pm classes)

Date	Tentative Topic	Suggested Exercises & Problems*
01/09	Course Introduction; Current Liabilities; Contingencies (Chapter 13)	E: 3, 8, 10, 12, 13 P: 2, 7, 8, 10 CA: 4
01/16	Martin Luther King Day - NO CLASS	
01/18	Long Term Liabilities (Chapter 14)	E: 4, 5, 8, 9, 10, 13, 14, 20, 26 P: 1, 2, 4, 11 CA: 1
01/23	Long Term Liabilities, Leases	
01/30	Leases (Chapter 21)	E: 1, 2, 5, 7, 8, 11, 12, P: 1, 3, 12 CA: 4
02/06	First Exam	
02/13	Income Taxes (Chapter 19)	E: 2, 4, 6, 10, 11, 16, 18, 25 P: 2, 4, 6, 8 CA: 1, 2
02/20	Pensions (Chapter 20)	E: 1, 2, 6, 8, 9, 11, 12, 15, 16, 17 P: 1, 3, 6, 11 CA: 1, 2
02/27	Shareholder's Equity (Chapter 15)	E: 2, 6, 7, 9, 11, 14, 15, 16 P: 2, 8, 10, 12 CA: 3, 4
03/06	Second Exam	
03/13	Spring Break – NO CLASS	
03/20	Dilutive Securities and EPS (Chapter 16)	E: 2, 4, 9, 10, 12, 14, 23, 24, 26 P: 1, 7 CA: 5
03/27	Investments (Chapter 17)	E: 1, 2, 6, 7, 11, 13, 16, 21 P: 3, 5, 8 CA: 1
04/03	Accounting Changes and Error Analysis (Chapter 22)	E: 1, 2, 3, 6, 7, 8, 15, 17 P: 3 CA: 1, 2
04/10	Statement of Cash Flows (Chapter 23)	E: 1, 2, 3, 5, 10, 11, 13, 17 P: 2 CA: 1
04/17	Full Disclosure in Financial Reporting (Chapter 24)	E: 1, 2, 3 P: 1, 2 CA: 2
04/24	Third Exam	

* For all the assigned chapters it is recommended that you attempt solving all the Brief Exercises in the textbook (BE). E refers to “Exercises”, P to “Problems” and CA to “Concepts for Analysis”

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