

COURSE SYLLABUS
ACCT 3332
Spring 2017
Jindal School of Management
The University of Texas at Dallas

Course: ACCT 3332 – Intermediate Financial Accounting II

Meets: PPA: Tuesday/Thursday – 2:30p.m. – 3:45p.m. – JSOM 2.115

Contact Information:

- Instructor: Tiffany Bortz, CPA
- Office Location: JSOM 4.223
- Office Phone: (972) 883-4774
- Email: tbortz@utdallas.edu
- Office Hours: Tuesdays: 10:30am – 11:30am & Wednesdays: 5:45pm – 6:45pm

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
Exam #4	30
Case Competition Presentation	70
TOTAL	400

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

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.

Case Competition

A portion of your grade will be derived from participation in a "PPA Case Competition". The purpose of the case competition is two-fold: (1) To help you relate the financial accounting concepts covered in class to the "real world"; and (2) To enhance your presentation skills. The competition will be judged by a panel of professionals from public accounting.

Examples of possible topics include:

- Accounting Standards Updates
- Errors or Restatements
- Accounting Policies in Emerging Industries
- Public Company vs. Private Company Accounting Policies

The details of the project are as follows:

- (1) Organize into **four or five member** groups by **Thursday, March 2nd**.
- (2) Submit a topic by **Thursday, March 30th**.
- (3) Topic approval will be given by **Tuesday, April 4th**.
- (4) Email a copy of your presentation to me by midnight on **Thursday, April 27th**.
- (5) Give a 10-12 minute presentation to the panel on **Friday, April 28th, from 10:00am to 1:00pm**.

Your grade for this project will be based on the topic difficulty level and analysis, creativity and professionalism of the presentation, and quality of presentation skills. Your grade will **not** be affected by your standing in the results of the competition. However, cash prizes will be awarded to the teams that place in the final round of the competition.

Below is a copy of the Scoring Rubric the Judges will use during the competition to determine the results.

Measure	Criteria	Maximum Score
Topic Selection	Relevant to accounting profession	15
Topic Selection	Creativity of Topic	5
Deliverable Format	Creates a message tailored to the audience	5
Deliverable Format	Uses an organized manner to present discussion	5
Depth of Analysis	Subject Knowledge	15
Depth of Analysis	Communicates a position/conclusion on the topic	15
Presentation Skills	Speakers are confident and speak clearly	10
Presentation Skills	Transition between group members is smooth All team members are utilized	10
Presentation Skills	Use of visual aids in presentation	10
Q&A	Responses to Judges' Questions	10
TOTALS		100

Examinations

There will be four **non-cumulative** examinations in this course. 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, it will be recommended that the student 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
Jan 10		Course Introduction	
Jan 12 Jan 17	13	Current Liabilities and Contingencies	BE13-3, BE13-6, BE13-7, E13-8, E13-10, E13-12, E13-13, P13-2, P13-7, P13-8, P13-10
Jan 19 Jan 24	14	Long-Term Liabilities -- Skip "Long Term Notes Payable" -- Include Appendix 14A	BE14-14, E14-4, E14-5, E14-8, E14-9, E14-10, E14-13, E14-14, E14-20, E14-26, P14-1, P14-2
Jan 26 Jan 31	17	Investments	E17-3, E17-4, E17-7, E17-9, E17-12, E17-15, E17-16, E17-18, E17-19, P17-6
Feb 2		Exam Review	Exam Review Packet
Feb 7		Exam #1	Chapters 13, 14, 17
Feb 9 Feb 14	21	Accounting for Leases -- Skip Pages 1216-1221 -- Include Appendix 21A	BE21-3, BE21-4, E21-1, E21-3, E21-6, E21-8, E21-12, E21-15, P21-3, P21-7, P21-8
Feb 16	15	Stockholders' Equity	E15-2, E15-6, E15-7, E15-8, E15-11, E15-14, E15-15, E15-16, P15-1, P15-2, P15-8
Feb 21 Feb 23	16	Dilutive Securities -- Include Appendix 16A	E16-3, E16-4, E16-9, E16-11, E16-12, E16-14, E16-30
Feb 28 Mar 2	16	Earnings Per Share	E16-16, E16-18, E16-25, E16-27, E16-28
GROUP ASSIGNMENTS DUE MARCH 2ND			
Mar 7		Exam Review	Exam Review Packet
Mar 9		Exam #2	Chapters 15, 16, 21
NO CLASS MARCH 14 & MARCH 16: UNIVERSITY HOLIDAY			
Mar 21 Mar 23	19	Accounting for Income Taxes	E19-2, E19-4, E19-5, E19-6, E19-12, E19-16, E19-22, E19-25, P19-4
Mar 28 Mar 30	20	Accounting for Pensions	E20-1, E20-2, E20-6, E20-8, E20-9, E20-11, E20-12, E20-15
CASE TOPICS DUE MARCH 30TH			

WEEK	CH	TOPIC	SUGGESTED EXERCISES
Apr 4	22	Accounting Changes and Error Analysis	E22-1, E22-2, E22-8, E22-9, E22-10, E22-15, E22-17, P22-4
Apr 6		Exam Review	Exam Review Packet
Apr 11		Exam #3	Chapters 19, 20, 22
Apr 13 Apr 18	23	Statement of Cash Flows --Skip Pages 1346-1352 --Skip "Use of a Worksheet"	E23-1, E23-2, E23-3, E23-6, E23-10, E23-11, E23-14, P23-2
	24	Disclosure in Financial Reporting	E24-1, E24-2, E24-3
Apr 20		Exam #4	Chapters 23 & 24
NO CLASS APRIL 25 & APRIL 27: WORK ON CASE COMPETITION			
EMAIL PRESENTATIONS BY MIDNIGHT ON APRIL 27TH			
CASE COMPETITION: FRIDAY, APRIL 28TH FROM 10:00AM TO 1:00PM			