

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

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**Course:** ACCT 6332-0W1  
**Course Title:** Intermediate Financial Accounting II  
**Semester:** Summer 2017

**Contact Information:**

-- **Instructor:** Tiffany Bortz, CPA  
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**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 II in the classroom and graduate Intermediate Financial Accounting II online. Additionally, she is the instructor for the Financial Accounting and Reporting Section of the CPA Review Course as well as the instructor of an Introduction to Financial Accounting Course for the Healthcare Leadership MBA. Both of these courses are part of the Jindal School's Executive Education Area.

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 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 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, 16<sup>th</sup> 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**

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.texas.gov/> 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.

**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 UT Dallas Email Tool. The instructor will reply to all messages within 3 working days under normal circumstances.

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## **Student Resources**

Online students have access to resources including the McDermott Library, Academic Advising, The Office of Student AccessAbility, and many others. Please see the eLearning Current Students page <http://www.utdallas.edu/elearning/students/cstudents.htm> for details.

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## **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.

## **Research Assignments**

There are three (3) Research Assignments for this course. These assignments must be submitted using the Turnitin Assignment Tool in eLearning. **Note:** No late assignment submissions will be accepted.

Each **Research Assignment** should be formatted:

- 2 – 4 pages
- Double-spaced
- Normal margins and font
- APA- or MLA-style citations

### **Research Assignment #1**

**Due: June 4**

Choose one update from the FASB Accounting Standards Updates issued in 2017 or 2016 found at <http://goo.gl/M66y5i>. Write a report summarizing your chosen update and add your own commentary. Commentary should address your thoughts on the update and the effect you believe the update will have on financial reporting.

### **Research Assignment #2**

**Due: June 18**

Choose a business or accounting news article from a reputable source (ex: WSJ, NYT, Forbes, etc.) and summarize the issue in a report. Add your own commentary, which may include highlighting important aspects, possible next steps, predicting consequences, etc.

### **Research Assignment #3**

**Due: July 9**

You will be given a scenario where you are required to evaluate alternative financing arrangements. Read the case and answer the question in a report using your own thoughts and reinforcement from articles, journals, or the codification.

If you need access to the FASB Codification for any of the Research Assignments, please use the following access information:

FASB Academic Access Website: <http://www2.aaahq.org/ascLogin.cfm>

Username: AAA52847

Password: Pt6Jd3K

While it is perfectly acceptable to reference and cite certain sources in your research assignments, it is critical that each assignment includes your own commentary. All assignments will be submitted through Turnitin, which searches the web for possible plagiarism and is over 90% effective. Plagiarism from portions of papers for other classes, or any other source is unacceptable and will be dealt with under the university's policy on plagiarism.

## Discussion Board

There will be two discussion board topics during the semester. Each student must – at a minimum – post for **each** topic listed below:

- **1 new thread on the eLearning discussion board AND**
- **1 response/answer to an existing thread.**

### **Discussion Post #1**

**Due: July 16**

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;
- Why the corporation included 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.**

### **Discussion Post #2**

**Due: July 30**

Locate the Statement of Cash flows from a public company's 10-K. Copy the Statement of Cash Flows into the discussion board and answer the following question:

- Which of the three sections (Operating, Investing or Financing Activities) is more relevant in representing the Company's overall financial health? Please explain your answer.

**Do not repeat the same Company noted by a classmate in a post prior to your post.**

\*Access 10-K's by going to SEC.gov → click "Company Filings" in the top-right corner → search company name → look for a document filed under "10-K" → click the "Documents" icon next to the "10-K" → click the first link ending in ".htm"

## 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 **120 minutes** to take each examination. Additionally, 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 using **Respondus Lockdown Browser**. 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/seat 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](mailto:TestingCenter@utdallas.edu).

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## **Grades**

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

<b>Assignment</b>	<b>Points</b>
Exam #1	100
Exam #2	100
Exam #3	100
Research Assignment #1	50
Research Assignment #2	50
Research Assignment #3	50
Discussion Post #1	25
Discussion Post #2	25
<b>TOTAL</b>	<b>500</b>

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.

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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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## **Comet Creed**

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

## **UT Dallas Syllabus Policies and 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.

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

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## ACCT 6332 – COURSE OUTLINE

WEEK	UNIT	CH	TOPIC	SUGGESTED EXERCISES
<b>MAY 30</b>	0	N/A	Course Introduction	Syllabus Quiz
	1	13	Lecture 1 – Current Liabilities Lecture 2 – Contingencies	BE13-3, BE13-6, BE13-7, E13-8, E13-10, E13-12, E13-13, P13-2, P13-7, P13-8, P13-10
	2	14	Lecture 1 – Bonds Lecture 2 – Bonds – Special Topics -- Skip “Long Term Notes Payable” -- Include Appendix 14A -- Chapter 16 (Pages 836-842)	BE14-14, E14-4, E14-5, E14-8, E14-9, E14-10, E14-13, E14-14, E14-20, E14-26, P14-1, P14-2  E16-3, E16-4, E16-9
<b>RESEARCH ASSIGNMENT #1: DUE JUNE 4 AT 11:59PM</b>				
<b>JUNE 5</b>	3	21	Lecture 1 – Capital Leases -- Skip pages 1290-1295 -- Include Appendix 21A  Lecture 2 – Operating Leases and Sale-Leaseback	BE21-3, BE21-4, E21-1, E21-3, E21-6, E21-8, E21-12, E21-15, P21-3, P21-7, P21-8
<b>JUNE 12</b>	4	19	Accounting for Income Taxes	E19-2, E19-4, E19-5, E19-6, E19-12, E19-16, E19-22, E19-25, P19-4
<b>RESEARCH ASSIGNMENT #2: DUE JUNE 18 AT 11:59PM</b>				
<b>JUNE 19</b>	<b>PROCTORED EXAM #1: JUNE 23 – 24</b>			
<b>JUNE 26</b>	5	20	Lecture 1 – Pensions  Lecture 2 – Pension Examples	E20-1, E20-2, E20-6, E20-8, E20-9, E20-11, E20-12, E20-15
<b>JULY 3</b>	6	15	Lecture 1 – Equity: Paid-In Capital  Lecture 2 – Equity: Retained Earnings	E15-2, E15-6, E15-7, E15-8, E15-11, E15-14, E15-15, E15-16, P15-1, P15-2, P15-8
	7	16	Lecture 1 – Share-Based Comp  Lecture 2 – Earnings Per Share	E16-11, E16-12, E16-14  E16-16, E16-18, E16-25, E16-27, E16-28
<b>RESEARCH ASSIGNMENT #3: DUE JULY 9 AT 11:59PM</b>				
<b>JULY 10</b>	8	22	Lecture 1 – Accounting Changes  Lecture 2 – Error Corrections	E22-1, E22-2, E22-8, E22-9, E22-10, E22-15, E22-17, P22-4
<b>DISCUSSION POST #1: DUE JULY 16 AT 11:59PM</b>				
<b>JULY 17</b>	<b>PROCTORED EXAM #2: JULY 21 – 22</b>			



WEEK	UNIT	CH	TOPIC	SUGGESTED EXERCISES
JULY 24	9	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
<b>DISCUSSION POST #2: DUE JULY 30 AT 11:59PM</b>				
JULY 31	10	17	Lecture 1 – Investments: No Significant Influence  Lecture 2 – Investments: Significant Influence; Impairment; Transfers	E17-3, E17-4, E17-7, E17-9, E17-12, E17-15, E17-16, E17-18, E17-19, P17-6
	11	24	Financial Reporting Issues	E24-1, E24-2, E24-3
AUG 7	<b>PROCTORED EXAM #3: AUGUST 11 – 12</b>			