

INTERMEDIATE FINANCIAL ACCOUNTING II
Spring 2017

Acct 3312-001 MW 8:00am – 9:15am; Friday 106
Acct 3312-002 MW 9:30am – 10:45am; Friday 106
Acct 3312-003 MW 12:30pm – 1:45pm; Friday 106
Acct 3312-004 MW 11:00am – 12:15pm; Friday 106

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Office Phone: 704-687-7612

Office Hours: Monday and Wednesday, 2:00pm-3:00pm; and by appointment

Course material will be posted to Canvas

Required Resources

▪ *Intermediate Accounting*, 16th edition, by Kieso, Weygandt, & Warfield

▪ *WileyPlus*

Homework will be assigned and submitted through the publisher's software (www.wileyplus.com; course ID 520688.) If you took Acct 3311 here at UNCC and used the 16 edition of the text, you should not have to purchase a new access code – simply enter the email address and password that you used previously. WileyPlus also includes additional problems, study guides and other resources that you may find useful.

Suggested Supplement (already included in WileyPlus)

Intermediate Accounting Study Guide → to access: Select Read, Study & Practice tab
Select a chapter from the drop down menu
Scroll down to Classroom Resources

Companion Website

The text has a free student companion website with check figures, IFRS Supplements, self-tests, and other materials you may find useful. To access the website, you should be able to copy and paste the following URL into your internet browser:

<http://bcs.wiley.com/he-bcs/Books?action=index&itemId=1118742974&bcsId=10170>

Course Description

A continuation of ACCT 3311 with emphasis on reporting standards and procedures for corporations.

Prerequisite: ACCT 3311 with a grade of C or better.

Course Objectives

The objectives of the course are to continue the review of accounting theory and concepts begun in Intermediate Financial Accounting I and to analyze special problems that arise in applying these concepts to financial accounting. Special emphasis will be given to corporations, transactions affecting long term assets, liabilities, owners' equity accounts, investments, accounting for income taxes, earnings per share, accounting changes, and cash flow statements. The format of the course will be lecture and discussion. Upon the successful completion of the course, students should:

1. Have a good understanding of accounting standards and their application for those topics which are covered in the course.
2. Have further developed their analytical skills in solving financial accounting problems.

Grading Policy

A student's grade will be determined on the basis of his/her accomplishment in the following areas:

Three midterm examinations (100 points each)	300 points
Final examination (comprehensive)	150 points
Homework	<u>50 points</u>
Total	<u>500 points</u>

The final exam will be a comprehensive examination covering all material studied in the course. Total points earned on the three tests, the final and homework will be divided by the total possible points. Your letter grade will be assigned as follows:

<u>Numerical Grade</u>	<u>Letter Grade</u>
≥ 90% of total points	A
80% to 89% of total points	B
70% to 79% of total points	C
60% to 69% of total points	D
< 60% of total points	F

It is the student's responsibility to keep track of his/her grades.

Policy on "Curves"

There will not be a course curve. A student's final numerical average will determine his/her letter grade for the course (i.e., 89.5% = A; 89.4% = B).

Examinations

Three mid-term exams (during class): Monday, February 6th; Wednesday, March 15th; Monday, April 10th
Final exam: Monday, May 8th, or Wednesday, May 10th, depending on class section (see page 5)

It is the student's responsibility to make arrangements to take the exams at the designated times. *No make-up examinations will be given.* If you miss an exam due to a university-approved absence, the comprehensive portion of the final exam will be substituted for the regular exam score, but only if you notify me prior to the exam you will miss and provide the appropriate documentation.

Students who take all examinations during the term will have their percentage grade on the final substituted for the lowest test grade if it raises their average. The final examination will be a comprehensive exam.

Conduct during an Examination

Students are expected to be on time for exams and to respect each other at all times. All books, notes, scratch paper, cell phones, etc., must be put completely away before the test. Students may use, but not share, calculators during the examinations. Each student should behave appropriately during examinations. Specifically, students must refrain from displaying behaviors that may be annoying to other students and keep their focus on their test booklet.

Policy on Regrading Exams

Exams will be returned to students and discussed in class as quickly as possible. Students may sometimes justifiably question the grading of their examinations. A request for regrading must be submitted immediately after you review your exam results.

Attendance

Regular class attendance is expected but not required. Attendance will be taken at each class meeting. *Students assume full responsibility for material covered and assignments given during a missed class.*

Lecture Handouts

Lecture handouts for each chapter will be posted on Canvas by the night prior to the lecture. It is the students' responsibility to have access to these during class. Laptops may be used for note-taking but historically, most students have found it easier to write notes on printed handouts.

Homework

Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course. Homework will be completed using WileyPlus, through which students will receive immediate feedback as to whether the assignment was completed correctly.

It is your responsibility to know the due date for homework assignments throughout the term. You should print the answers so that you can bring your work/questions to class and also be able to study the problems later. *Late homework will not be accepted and no assignments will be dropped when calculating grades.*

The homework course component will be determined as follows:

$$\text{Homework Grade} = 50 \text{ points times } \left[\frac{\text{Homework Points Earned}}{\text{Homework Points Available}} \right]$$

I will be happy to go over any homework problems with which a student has a legitimate question. If you have no questions, I will assume that you had no difficulty.

Tutoring

Several opportunities for free tutoring should be available throughout the semester. Individual tutoring (by appointment) will hopefully be provided at the University Center for Academic Excellence (Colvard 2300.) Additionally, labs led by a graduate accounting student will be offered. **Again, there is no charge for these services.** Students should take advantage of these opportunities regularly during the semester.

General Expectations

Students are expected to come to class prepared. Assignments are to be read prior to the class period for which they are assigned. Handouts are to be accessible for the period during which the chapter will be discussed. Assigned homework is to be completed prior to the class period during which the homework will be reviewed. Students are expected to attend every class, arrive on time, and remain the entire period.

Classroom Conduct

You are on the path to becoming professionals. Appropriate classroom etiquette and conduct are expected:

- Cell phones and noise-making electronics should be turned off
- Computers are to be used for appropriate class purposes only
- Disruptive and/or disrespectful behavior is not allowed
- Disrespectful and/or vulgar language is not allowed

Inappropriate behavior will result in a grade reduction, according to my discretion.

Statement on Students with Disabilities

The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. This legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office at Fretwell 230.

Statement on Diversity

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Academic Integrity

Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity. This code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty. Any special requirements or permission regarding academic integrity in this course will be stated by the instructor and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type; and grades in this course therefore should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases, the course grade is reduced to F. Copies of the code can be obtained from the Dean of Students Office.

The following are considered violations of the Code (note that this is not an all-inclusive list):

1. Use of a cell phone, programmable device or internet-accessible device during exams.
2. Not having all notes put away, completely out of sight, during exams. (If notes are not put away, it will be assumed that the student intentionally kept the notes out with the intent of using them on the test.)
3. Copying another student's answers on any course assignment.
4. Allowing another student to copy your homework/exam answers - this is called "complicity" and makes you an accomplice.
5. Not reporting another student that you know is cheating – another type of complicity.
6. Removing an exam, or any part of an exam, in any format from the classroom without permission.

Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

Adjustments to the Syllabus

This course syllabus provides a general plan for the course but it may become necessary to deviate from this plan. Any changes will be clearly communicated via Canvas and email.

**Accounting 3312 Spring 2017 (Sevin)
Anticipated Class Schedule**

Date	Day	Chapter	Date	Day	Chapter
Jan 9	M	Intro & begin Chap 13	Mar 13	M	Chapter 18
11	W	Chapter 13	15	W	Exam 2 (Chaps 16-17)
16	M	No Classes – MLK Day	20	M	Chapter 18
18	W	Chapter 14	22	W	Chapter 19
23	M	Chapter 14	27	M	Chapter 19
25	W	Chapter 14 / begin Chap 15	29	W	Chapter 19 / begin Chap 21
Jan 30	M	Chapter 15	Apr 3	M	Chapter 21
Feb 1	W	Chapter 15	5	W	Chapter 21
6	M	Exam 1 (Chaps 13, 14 & 15)	10	M	Exam 3 (Chaps 18, 19 & 21)
8	W	Chapter 16	12	W	Chapter 22
13	M	Chapter 16	17	M	Chapter 22
15	W	Chapter 16	19	W	Chapter 22
20	M	Chapter 17	24	M	Chapter 23
22	W	Chapter 17	26	W	Chapter 23
27	M	Chapter 17	May 1	M	Chapter 23
Mar 1	W	Chapter 18			
6	M	No Classes – Spring Break			
8	W	No Classes – Spring Break			

Comprehensive Final Exams

-001 (8:00am class)	Monday, May 8 th	8:00am – 10:30am
-002 (9:30am class)	Wednesday, May 10 th	8:00am – 10:30am
-003 (12:30pm class)	Wednesday, May 10 th	11:00am – 1:30pm
-004 (11:00am class)	Monday, May 8 th	11:00am – 1:30pm

Some (Not All) Important Dates

Last day to register, add or drop courses(s) with no grade	Jan 16
Last day to submit grade replacement request	Jan 16
Last day to withdraw from course(s); grade subject to Withdrawal Policy	Mar 20
Last day of classes	May 2
Reading Day	May 3