

**ACCT 5312 – U90**  
**Intermediate Financial Reporting II**  
**Spring 2017**

Instructor        Clifford D. Goss, CPA, Ph.D.  
Classes            5:30 pm – 8:15 pm  
Office Hours      After class or by appointment  
Email               [Cgoss7@uncc.edu](mailto:Cgoss7@uncc.edu)

**Text:** *Intermediate Accounting*, 16<sup>th</sup> Edition, Kieso, Weygandt, and Warfield, John Wiley & Sons.  
**NOTE:** You will need the 16<sup>th</sup> Edition. The version of the text in the bookstore is a custom published version of the book that includes WileyPLUS access and the chapters we will need for this semester. Your WileyPLUS access is valid for a full year. You are welcome to purchase from other sources and other formats of the book, but make sure to purchase WileyPLUS access as well.

**Canvas, WileyPLUS, Other Web Resources:** I will distribute class notes, post solutions, and other resources using Canvas ([canvas.uncc.edu](http://canvas.uncc.edu)). Substantially all of the class homework will be completed using WileyPLUS. Please register for WileyPLUS as soon as possible. A link to the WileyPLUS site is provided in Canvas. In addition to hosting your course homework, a number of other resources that may be helpful are included in WileyPLUS. If your text did not come with a WileyPLUS access code, then you can purchase it from the publisher. In addition, the textbook publisher has a companion website with a number of items to help you in the class, including updates, check figures, tutorials, and self-tests. I will post a link to this website in Canvas.

**Course Description:** ACCT 5312. Intermediate Financial Reporting II. A continuation of ACCT5311 with emphasis on financial reporting for liabilities and stockholder's equity. Also, a number of special topics, including accounting for investments and the statement of cash flows. Prerequisites: ACCT311 or ACCT5311 with grade of B or above; and enrollment in the MACC program.

**Course Objective:** The objectives of the course are to continue the review of accounting theory and concepts begun in Intermediate Financial Reporting 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, owner's 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 successful completion of this course, students should:

1. Have a good understanding of accounting standards and their application for those topics which are covered in this course.
2. Have further developed their analytical skills in solving financial reporting problems.
- 3.

**Performance Evaluation:**

|                     |                   |
|---------------------|-------------------|
| Exam 1              | 30 points         |
| Exam 2              | 30 points         |
| Exam 3 (Cumulative) | 30 points         |
| Homework            | 10 points         |
| <b>Total</b>        | <b>100 points</b> |

Final grades will be based on total points earned (out of total points available).

### **Class Policy**

Attendance and Participation: Your attendance and participation are important elements of the learning process. Please arrange your schedule to be at class on time each day we meet. Being present for the full class, from the start to the end is important. Specifically, arriving late or leaving early, is not acceptable. If you are unable to attend a class, please let me know in advance. Failure to both attend and participate will result in a downward adjustment to your grade. You must be present for all of the tests. Substitute tests will not be made available. If you miss a test you will receive a zero test score.

Academic Integrity: Students have the responsibility to know and observe the requirements of The UNC Charlotte Code of Student Academic Integrity (See UNC Charlotte Catalog). The code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and academic integrity, 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 U. Copies of the code can be obtained from the Dean of Student's Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

Belk College of Business 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.

Religious Accommodations: UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student's religious practice or believe. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any test or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at: <http://legal.uncc.edu/policies/ps-134.html>. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester.

**Course Calendar (Tentative – Subject to Change)**

|                           |   |
|---------------------------|---|
| Monday, January 9, 2017   | Chapter 13                                |
| Monday, January 16, 2017  | No class – Dr. Martin Luther King Jr. Day |
| Monday, January 23, 2017  | Chapter 14                                |
| Monday, January 30, 2017  | Chapter 15                                |
| Monday, February 6, 2017  | Chapter 16                                |
| Monday, February 13, 2017 | Exam                                      |
| Monday, February 20, 2017 | Chapter 17                                |
| Monday, February 27, 2017 | Chapter 18                                |
| Monday, March 6, 2017     | No class – Spring Recess                  |
| Monday, March 13, 2017    | Chapter 19                                |
| Monday, March 20, 2017    | Exam                                      |
| Monday, March 27, 2017    | Chapter 21                                |
| Monday, April 3, 2017     | Chapter 22                                |
| Monday, April 10, 2017    | Chapter 23                                |
| Monday, April 17, 2017    | No class – Spring Weekend                 |
| Monday, April 24, 2017    | Chapter 24                                |
| Monday, May 1, 2017       | Case Study                                |
| Monday, May 8, 2017       | Exam (Cumulative)                         |