

## **INTERMEDIATE FINANCIAL ACCOUNTING II** **Spring 2019**

- Acct 3312-001 TR 8:30am – 9:45am; Friday 144**  
**Acct 3312-002 TR 10:00am – 11:15am; Friday 144**  
**Acct 3312-003 TR 11:30am – 12:45pm; Friday 144**  
**Acct 3312-004 TR 1:00pm – 2:15pm; Friday 144**

### **Dr. Suzanne K. Sevin**

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Office Phone: 704-687-7612

Office Hours: Tuesday and Thursday, 2:30pm-3:30pm; and by appointment

Course material will be posted to Canvas

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### **Required Resources**

- *Intermediate Accounting*, 16<sup>th</sup> edition, by Kieso, Weygandt, & Warfield

- *WileyPlus NextGen*

Homework will be assigned and submitted through the publisher's software, and access will be available through the course Canvas page. If you took Acct 3311 here at UNCC, or are retaking Acct 3312 after originally taking it here at UNCC, and used the 16th edition of the text, you do not have to purchase a new access code. Once logged into Canvas, simply click on the Chapter 13 assignment on the Assignment page, then 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 NextGen)**

*Intermediate Accounting Study Guides* → Click any chapter etext link then the Explore tab

### **Companion Website**

The text has a free student companion website at which the authors' power point files are available. 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
WileyPlus NextGen 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 mid-term exams, the final exam and the homework will be divided by the total possible points.

Your letter grade will be assigned as follows:

<b><u>Numerical Grade</u></b>	<b><u>Letter Grade</u></b>
≥ 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): February 5<sup>th</sup>; March 12<sup>th</sup>; and April 11<sup>th</sup>

Final exam: Tuesday, May 7<sup>th</sup>, or Thursday, May 9<sup>th</sup>, 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 might 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.

If it is beneficial to the student, the percentage grade on the comprehensive portion of the final exam will be substituted for the lowest mid-term test grade if all of the following three conditions are met:

- (1) the student took all examinations during the term;
- (2) the student earned at least a 50% on each of the mid-term exams; and
- (3) the student missed (excused and/or unexcused) no more than 3 class meetings during the term.

### ***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 in, and submitted through, WileyPlus NextGen. It is your responsibility to know the due date for homework assignments throughout the term. *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 will be available throughout the semester. Free individual tutoring will be offered by the University Center for Academic Excellence ([ucae.uncc.edu](http://ucae.uncc.edu).) Appointments are required and can be made at <https://tutormatchingservice.com/uncc>. Additionally, labs led by a graduate accounting student will be offered early in the term (but will be discontinued if sessions are largely unattended.) **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. The relevant chapter in the textbook should be read either before the lecture or immediately after. Handouts are to be accessible during the relevant class meeting. Assigned homework is to be completed. 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. Having a cell phone, programmable device or internet-accessible device on your person 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. Keeping an exam, or any part of an exam, in any format 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 2019 (Sevin)**  
**Anticipated Class Schedule**

Date	Day	Chapter	Date	Day	Chapter
			<b>Mar 12</b>	<b>T</b>	<b>Exam 2 (Chaps 16-17)</b>
Jan 10	R	Intro & begin Chap 13	14	R	Chapter 18
15	T	Chapter 13	19	T	Chapter 18
17	R	Chapter 14	21	R	Chapter 19
22	T	Chapter 14	26	T	Chapter 19
24	R	Chapter 14 / begin Chap 15	28	R	Chapter 19 / begin Chap 21
29	T	Chapter 15	Apr 2	T	Chapter 21
31	R	Chapter 15	4	R	Chapter 21
<b>Feb 5</b>	<b>T</b>	<b>Exam 1 (Chaps 13, 14 &amp; 15)</b>	9	T	Chapter 22
7	R	Chapter 16	<b>11</b>	<b>R</b>	<b>Exam 3 (Chaps 18, 19 &amp; 21)</b>
12	T	Chapter 16	16	T	Chapter 22
14	R	Chapter 16	18	R	Chapter 22
19	T	Chapter 17	23	T	Chapter 23
21	R	Chapter 17	25	R	Chapter 23
26	T	Chapter 17	30	T	Chapter 23
28	R	Chapter 18			
Mar 5	T	No Classes – Spring Break			
7	R	No Classes – Spring Break			

**Comprehensive Final Exams**

-001 ( 8:30am class)	Tuesday, May 7 <sup>th</sup>	8:00am – 10:30am
-002 (10:00am class)	Thursday, May 9 <sup>th</sup>	8:00am – 10:30am
-003 (11:30am class)	Tuesday, May 7 <sup>th</sup>	11:00am – 1:30pm
-004 ( 1:00pm class)	Thursday, May 9 <sup>th</sup>	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 19
Last day of classes	April 30
Reading Day	May 1