

## INTERMEDIATE FINANCIAL ACCOUNTING II

Spring 2020

Acct 3312-002 TR 10:00am – 11:15am; Friday 123

Acct 3312-003 TR 11:30am – 12:45pm; Friday 123

Acct 3312-004 TR 1:00pm – 2:15pm; Friday 123

### Dr. Suzanne K. Sevin

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Office Hours: Tuesday and Thursday (7:30am-8:00am; 2:30pm-3:00pm) and by appointment

Course material will be posted to Canvas

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### Required Resources

▪ *Intermediate Accounting*, 17<sup>th</sup> edition, by Kieso, Weygandt, & Warfield

▪ *WileyPlus*

Homework will be assigned and submitted through the publisher's software, and 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 17th 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)

*Intermediate Accounting Study Guide* → to access, click any chapter etext link then the Explore tab  
(The study guide is included as a "document.")

### 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=111950368X&bcsId=11429>

### 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 on the following components, and will be calculated two ways:

Scheme 1		Scheme 2	
<u>Presentation in Canvas gradebook</u>		<u>Alternative Calculation</u>	
Midterm #1 (Chaps 13-15)	20%	Lowest Midterm Result	10%
Midterm #2 (Chaps 16 & 17)	20%	Middle Midterm Result	20%
Midterm #3 (Chaps 18, 19 & 21)	20%	Highest Midterm Result	25%
Homework	10%	Homework	10%
Final Exam (Comprehensive)	<u>30%</u>	Final Exam (Comprehensive)	<u>35%</u>
	100%		100%

The final exam will be a comprehensive examination covering all material studied in the course. Each student's course grade will be calculated according to both schemes and whichever scheme results in the highest course grade will be utilized. A 10-point scale will be used for assigning course letter grades. Grades will be posted in Canvas but 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., 89.50% = A; 89.49% = B).

## ***Examinations***

Three mid-term exams (during class): February 6<sup>th</sup>, March 12<sup>th</sup>, and April 9<sup>th</sup>

Final exam: Tuesday, May 5<sup>th</sup>, or Thursday, May 7<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.

## ***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, using WileyPlus NextGen. It is the student's 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:

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

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***

Free individual tutoring will be offered by the University Center for Academic Excellence ([ucaee.uncc.edu](https://ucaee.uncc.edu)) by appointment (<https://ucaee.uncc.edu/academic-support-services/tutoring/appointment-tutoring>). **Again, there is no charge for this service.** Students should take advantage of this opportunity 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. Removing 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 2020 (Sevin)**  
**Anticipated Class Schedule**

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

**Comprehensive Final Exams**

-002 (10:00am class)	Thursday, May 7 <sup>th</sup>	8:00am – 10:30am
-003 (11:30am class)	Tuesday, May 5 <sup>th</sup>	11:00am – 1:30pm
-004 ( 1:00pm class)	Thursday, May 7 <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 15
Last day to submit grade replacement request	Jan 15
Last day to withdraw from course(s); grade subject to Withdrawal Policy	Mar 16
Last day of classes	April 28
Reading Day	April 29