**INTERMEDIATE ACCOUNTING II**  
**Acct 3312-090   Spring 2012**  
**W 6:30pm–9:15pm; Friday 142 (previously Friday 16)**

**Dr. Suzanne K. Sevin**  
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Office Hours: Monday & Wednesday, 11:00am-1:00pm  
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**Required Textbook**  

**Recommended Supplement**  

**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  
  50 points
- Total  
  500 points

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 average (rounded) will be used to assign letter grades as follows:
### Numerical Grade vs. Letter Grade

<table>
<thead>
<tr>
<th>Numerical Grade</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 to 100 percent of total points</td>
<td>A</td>
</tr>
<tr>
<td>80 to 89 percent of total points</td>
<td>B</td>
</tr>
<tr>
<td>70 to 79 percent of total points</td>
<td>C</td>
</tr>
<tr>
<td>60 to 69 percent of total points</td>
<td>D</td>
</tr>
<tr>
<td>Below 60 percent of total points</td>
<td>F</td>
</tr>
</tbody>
</table>

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

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**Policy on “Curves”**

There will be no curves on exams. A student’s final numerical average will determine his/her letter grade for the course (i.e., 89.5% = A, 89.4% = B).

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**Examinations**

**Three mid-term exams (during class):**
- Wednesday, February 1<sup>st</sup>
- Wednesday, March 14<sup>th</sup>
- Wednesday, April 11<sup>th</sup>

**Final exam: Wednesday, May 9<sup>th</sup>** (8pm – 10:30pm but hoping to move it to 6:30pm – 9pm)

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.

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**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, etc., must be placed in the front of the room before the test. Students may use, but not share, calculators during the examinations. Hats with brims may not be worn during exams. Each student should behave appropriately during examinations and specifically, must refrain from displaying behaviors that may be annoying to other students and must keep their focus on their test booklet.

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**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. If the situation occurs, write the number of the question to be regraded, along with the reason, on the cover of the examination. 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 Moodle by the night prior to the lecture. It is the students’ responsibility to print these and bring them to class.

**Homework**
Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course. Homework will be assigned regularly and periodically picked up and graded for completion. Homework will be collected 12 times during the semester and each submitted assignment is worth up to 5 points (students may not simply print posted solutions and submit that for a grade.) Students may accumulate up to 50 points. Late homework will not be accepted.

Additionally, 20 points of “extra credit” homework will be offered, 2 points for each chapter. The solutions will not be provided and these assignments will be graded for accuracy with no partial credit (i.e., either the answer is correct or it is not.) Supporting work must be stapled to and submitted with the assignment, and late extra credit work will not be accepted. Students may work together on these assignments but may not copy from another student or allow other students to copy their work.

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.

**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 printed prior to the class 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 beepers must be turned off
- Disruptive and/or disrespectful behavior (i.e., sleeping during class for example) is not allowed
- Talking during a lecture 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. If you believe you have a disability requiring an accommodation, please see me within the first week and also contact the Office of Disability Services in Room 230 of the Fretwell building and follow the instructions of that office for obtaining accommodations.
**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:
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 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. Under certain circumstances, it may be necessary to deviate from the plan as situations dictate.
Anticipated Class Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 11</td>
<td>W</td>
<td>Intro &amp; Chapter 13</td>
</tr>
<tr>
<td>18</td>
<td>W</td>
<td>Chapter 14</td>
</tr>
<tr>
<td>25</td>
<td>W</td>
<td>Chapter 15</td>
</tr>
<tr>
<td>Feb 1</td>
<td>W</td>
<td>Exam 1 Chapters 13-15</td>
</tr>
<tr>
<td>8</td>
<td>W</td>
<td>Chapter 16</td>
</tr>
<tr>
<td>15</td>
<td>W</td>
<td>Chapter 16 &amp; begin Chapter 17</td>
</tr>
<tr>
<td>22</td>
<td>W</td>
<td>Chapter 17</td>
</tr>
<tr>
<td>29</td>
<td>W</td>
<td>Chapter 18</td>
</tr>
<tr>
<td>Mar 7</td>
<td>W</td>
<td>Spring Break - No Class</td>
</tr>
<tr>
<td>14</td>
<td>W</td>
<td>Exam 2 Chapters 16-18</td>
</tr>
<tr>
<td>21</td>
<td>W</td>
<td>Chapter 19</td>
</tr>
<tr>
<td>28</td>
<td>W</td>
<td>Chapter 19 &amp; begin Chapter 23</td>
</tr>
<tr>
<td>April 4</td>
<td>W</td>
<td>Chapter 23</td>
</tr>
<tr>
<td>11</td>
<td>W</td>
<td>Exam 3 Chapters 19 &amp; 23</td>
</tr>
<tr>
<td>18</td>
<td>W</td>
<td>Chapter 21</td>
</tr>
<tr>
<td>25</td>
<td>W</td>
<td>Chapter 22</td>
</tr>
<tr>
<td>May 9</td>
<td>W</td>
<td>Comprehensive Final Exam (8pm – 10:30pm but hoping to move it to 6:30pm – 9pm)</td>
</tr>
</tbody>
</table>

**Some (Not All) Important Dates: Spring 2012**

- Last day to register, add, drop course with no record, or change grade type: Jan 19
- Last day to withdraw from a course with "W" grade (and retain other courses): Mar 19
- Last day to withdraw from all courses with "W" grades: April 9
- Last day of classes: May 1
- Reading Day: May 2