

Section 01 MW 12:30-1:50 SHB 337
Section 02 MW 2:00-3:20 SHB 337

COURSE TITLE: Intermediate Accounting II

INSTRUCTOR: Dr. Elsie Ameen E-mail: elsieameen@shsu.edu
Office: 311-E Smith-Hutson Building Phone: 936-294-1263
Office Hours: Monday: 3:30 – 5:00
Tuesday: 9:30 – 11:30 and 1:00 – 4:30
Wednesday: 9:30 – 11:30
(Other times by appointment)

Intermediate Accounting, 9th edition. Spiceland, Nelson and Thomas; McGraw-Hill Irwin.

SHSU computer/email account and access to the Internet.
 Calculator with ***no text programmable memory*** for exams.

A three-ring binder will be useful for organizing handouts, homework, and class materials.
Financial Calculator (non-text programmable).

A continuation of ACCT 3313, this course extends the study of the preparation of financial statements to the measurement and reporting of current and long-term liabilities, shareholders' equity and investments. Additional topics include accounting for leases and income taxes and cash flow statements.

1. learn (gain factual knowledge of) the appropriate, reliable and representationally faithful measures used in accounting for investments, current and long-term liabilities, leases, income taxes, equity and the statement of cash flows following US generally accepted accounting principles;
2. learn fundamental principles (GAAP) underlying the reporting and disclosure of investments, liabilities and related expenses, equity transactions, and the cash flows statement; and
3. learn to use appropriate measurement methods for the preparation of clear and objective reports.

TOPICS:

1. Accounting for Current Liabilities
2. Accounting for Bonds and Long-Term Notes
3. Accounting for Shareholders' Equity Transactions
4. Accounting for Investments
5. Accounting for Leases
6. Accounting for Income Taxes
7. Statement of Cash Flows

COURSE EVALUATION PROCESS:

Your grade will be composed of the following:

	<u>Points</u>
Unit Exams (4 @ 100)	400
Comprehensive final exam	100
Quizzes & Other Assignments	<u>50</u>
Total points available	<u>550</u>

The grade achievement levels will be 90%, 80%, 70%, and 60% for A, B, C, and D, respectively. Any score below 60% is an F.

Exams: Five exams will be given during the semester including a final exam. The format will include any combination of multiple choice, short answer and problems. Any material covered in class, in the assigned text readings, or in homework assignments is fair game for the exam.

Make-up policy: You are expected to take the exams and final as scheduled. There will be **NO make-up exams** permitted. (However, you may take an exam early if you know that you have a conflict and inform me in advance.) If you miss a regularly scheduled exam your score on the final exam will be used to replace the missed exam score resulting in the final exam score being counted twice. Also, the score of the final exam (if higher) will replace the lowest exam score for all students who have taken all four unit exams. Note: The final exam will replace only one exam score. If you miss more than one exam, you will automatically receive a zero for the second missed exam. All students must take the final exam.

Quizzes and Other Assignments: Quizzes and other assignments, such as homework problems for points, given during the semester will be allotted 50 points in your final grade. You must be in class to take any quiz. No late work will be accepted. If you are absent from class, it is your responsibility to get the homework assignment from a classmate or from your instructor. You may submit homework via email but it must be on time. Note on calculating the Quizzes and Other Assignments grade: The total possible points for Quizzes and Other Assignments may be more or less than 50 points, but the final score will be scaled to 50 points. For example, if the total possible points for quizzes and other assignments is 150 for the semester and you earn 135, you will have earned 90% (135/150) of the possible points and will receive 90% (45) of the 50 allotted points.

ATTENDANCE POLICY: Regular and punctual attendance is expected. Roll is checked each class period. While attendance will not directly affect the computation of your final grade, the accounting topics covered are complex and difficult to master without excellent attendance.

PROFESSIONALISM: Learning accounting is not only an individual endeavor but also a group endeavor. Each of us, as a member of the class, has a responsibility to contribute to this cooperative effort. Professionalism means taking this responsibility seriously and doing our part to make each class productive.

STUDENT SYLLABUS GUIDELINES

You may find online a more detailed description of the following policies. These guidelines will also provide you with a link to the specific university policy or procedure: <http://www.shsu.edu/syllabus/>

ACADEMIC DISHONESTY:

All students are expected to engage in all academic pursuits in a manner that is above reproach. Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action. The University and its official representatives may initiate disciplinary proceedings against a student accused of any form of academic dishonesty including but not limited to, cheating on an examination or other academic work which is to be submitted, plagiarism, collusion and the abuse of resource materials. For a complete listing of the university policy, see: <http://www.shsu.edu/dotAsset/728eec25-f780-4dcf-932c-03d68cade002.pdf>

Consequences for academic dishonesty will begin with automatic failure in the course.

You are expected to do your own work. The guidelines identified in the university policy cited above are applicable to this course and include (among other policies):

Substituting for another student, permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.

Collaborating, without authorization, with another student during an examination or in preparing academic work.

Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs.

Using, during a test, materials not authorized by the person giving the test.

Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, the contents of an unadministered test.

Bribing another person to obtain an unadministered test or information about an unadministered test.

STUDENT ABSENCES ON RELIGIOUS HOLY DAYS POLICY:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Section 51.911 (a) (2) defines a religious holy day as: "a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20...." A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

University policy provides the procedures to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed. For a complete listing of the university policy, see:

<http://www.shsu.edu/dotAsset/0953c7d0-7c04-4b29-a3fc-3bf0738e87d8.pdf>

STUDENTS WITH DISABILITIES POLICY:

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance are expected to visit with the Office of Services for Students with Disabilities located in the Counseling Center. They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Counseling Center and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Counseling Center. For a complete listing of the university policy, see:

Any student with a disability that affects his/her academic performance should contact the Office of Services for Students with Disabilities in the SHSU Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786) to request accommodations.

VISITORS IN THE CLASSROOM:

Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

TELEPHONES AND TEXT MESSAGERS:

The use of telephones and/or text messagers in this class is prohibited. Students are expected to turn these devices off during both regular class meetings and examinations. The SHSU university policy regarding telephones and text messagers can be found at

<http://www.shsu.edu/dotAsset/6d35c9c9-e3e9-4695-a1a1-11951b88bc63.pdf>

and the provisions of that document are incorporated into this document by reference. In compliance with that procedure, specifically paragraphs 1.0 and 2.0, the following policies are set forth for this class:

- (1) During regular classes, telephones and/or text messagers are to be turned off, placed out of sight, and not used except during breaks
- (2) During examinations, telephones and/or text messagers are to be turned off and placed out of sight. This also applies to smart watches.
- (3) Telephones and/or text messagers are not allowed to be used as calculators during examinations.
- (4) If you have emergency conditions that necessitate the possibility of your need to receive a call during a regular class period, you must inform the instructor prior to the class period.

ACCOUNTING 3314.01 and 3314.02
Intermediate Accounting II
Tentative Class Schedule
Spring 2018

Note: This schedule may change due to events unforeseen at this time. Reading assignments, quizzes and homework will be assigned throughout the semester.

Class	Day	Date	Topic for Class Discussion	Class Materials
1	Wed	Jan 17	No class due to inclement weather	
2	Mon	Jan 22	Chapter 14: Bonds Payable: Parts A and C	Print Chapter 14 Student Materials parts A & C and bring to class.
3	Wed	Jan 24	Chapter 14: Bonds Payable	
4	Mon	Jan 29	Chapter 14: Bonds Payable	
5	Wed	Jan 31	Chapter 13: Current Liabilities and Contingencies	Print Chapter 13 Student Materials and bring to class.
	Fri	Feb 2	12 th Class Day (Classes dropped by now are not in Q-drop limit and students receive 100% refund.)	
6	Mon	Feb 5	Chapter 13: Current Liabilities and Contingencies	
7	Wed	Feb 7	Exam I: Chapters 13 & 14 (Parts A and C)	
8	Mon	Feb 12	Chapter 12: Investments	Print Chapter 12 Student Materials and bring to class.
9	Wed	Feb 14	Chapter 12: Investments	
10	Mon	Feb 19	Chapter 12: Investments	
11	Wed	Feb 21	Chapter 12: Investments	
12	Mon	Feb 26	Exam II: Chapter 12	
13	Wed	Feb 28	Chapter 15: Leases	Print Chapter 15 Student Materials and bring to class.

Class	Day	Date	Topic for Class Discussion	Reading Assignment
14	Mon	Mar 5	Chapter 15: Leases	
15	Wed	Mar 7	Chapter 15: Leases	
March 12 – 16: Spring Break				
16	Mon	Mar 19	Chapter 15: Leases	
17	Wed	Mar 21	Chapter 15: Leases	
18	Mon	Mar 26	Exam III: Chapter 15	
19	Wed	Mar 28	Chapter 18: Shareholders' Equity	Print Chapter 18 Student Materials and bring to class.
20	Mon	Apr 2	Chapter 18: Shareholders' Equity	
21	Wed	Apr 4	Chapter 18: Shareholders' Equity	
	Fri	Apr 6	Last day to Q drop.	
22	Mon	Apr 9	Chapter 16: Accounting for Income Taxes	Print Chapter 16 Student Materials and bring to class.
23	Wed	Apr 11	Chapter 16: Accounting for Income Taxes	
24	Mon	Apr 16	Chapter 16: Accounting for Income Taxes	
25	Wed	Apr 18	Exam IV: Chapters 18 & 16	
26	Mon	Apr 23	Chapter 21: Statement of Cash Flows	Print Chapter 21 Student Materials and bring to class.
27	Wed	Apr 25	Chapter 21: Statement of Cash Flows	
28	Mon	Apr 30	Chapter 21: Statement of Cash Flows	
29	Wed	May 2	Chapter 21: Statement of Cash Flows	
30	Mon	May 7	Final Exam – Chapter 21: Section 01 (meets 12:30-1:50): Exam Time: 1:00 – 3:00 Section 02 (meets 2:00-3:20): Exam Time: 3:30 – 5:30	