Texas A&M University-Corpus Christi  
College of Business  
Course Syllabus – Summer II 2014

Course Number: ACCT 3312  
Course Name: Intermediate Accounting II  
10:00-11:55  OCNR 130

Instructor: Dr. Steven Hall  
Email: Steven.hall@tamucc.edu  
Office: 320 OCNR

Office Hours: M,T,W,R 9:00-10:00, or by appointment. Scheduled appointments will be considered before drop ins.


Prerequisites: ACCT 3311 and junior standing or above.

Course Description: A continuation of Intermediate Accounting I involving non-current liabilities and owner equity accounts, the Statement of Cash Flows, pensions, deferred Income Tax, financial statement analysis and several special problem areas.

Relationship to Other Coursework: Selected financial accounting topics will be review or explored in this course. The alternatives allowed in accounting will be explored in depth. Starting with the knowledge that one has obtained in principles we will look toward alternative more advanced ways to do the same thing.

Instructional Methodology: The lecture method will be the most common method used for this class. Class discussion is encouraged.

Performance Evaluation and Grading: Student performance will be evaluated on quizzes, and tests. The relative weights of each of these components are as follows.

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tr>
<td>Two Tests</td>
<td>300</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>100</td>
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<tr>
<td>Chapter Problems (handed out in class)</td>
<td>100</td>
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<tr>
<td>Total</td>
<td>500</td>
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A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%; B: 80-89%; C: 70-79%; D: 60-69%; F: 0-59%. In some instances, a curve may be applied in determining letter grades. There will be three tests and a series of quizzes given during the semester. For all tests in this class you may have a single sided sheet of notes. Chapter problems must be turned in during the class period following the completion of the chapter that the problem is located in. Example: if we finish chapter 16 on Tuesday then the problem from chapter 16 would be due Wednesday. Being late to class or having to leave early or having to temporarily leave during a class will result in a 1% reduction or 5 points from the 500 possible shown above.

Oral and Written Communication Content: Written communication is not required in this course.

Technology Applications: The use of excel is encouraged in this class. If you miss a test you will get a zero there are no makeups. My e-mail address is steven.hall@tamucc.edu My Internet site is http://faculty.tamucc.edu/shall/

Ethical Perspectives: Communication of business is accomplished through the financial statements. Reviewing the possible alternatives on how to handle specific revenue, expense, asset, liability or equity item so that it communicates the correct position to the reader will on an ethical approach on the use of accounting principles. We will review several times when accounting principles have been used incorrectly to miss led the reader.
Global Perspectives:
The Financial Accounting Standards Board (FASB) is the rule making body for all financial statements from companies registered to trade over one of the exchanges in the United States. Most large companies are now international in operation or have multiple sites outside of the United States. Countries of companies not listed over one of the many stock exchanges in the USA are using the rules set forth by the FASB as the model for there own exchanges.

Demographic Diversity Perspectives:
Discussion of relevance of demographic diversity to the course and the extent of coverage is encouraged.

Political, Social, Legal, Regulatory, and Environmental Perspectives:
Accounting information is a critical consideration in the allocation of scarce resources within an organization. The influence of these perspectives on accounting information will be examined. Accounting information may, in turn, have an influence on these perspectives and that influence will also be examined.

Attendance Policy:
Attendance is expected. No points are allocated for attendance and therefore, attendance will not be taken on a daily basis. However, in the experience of the instructor, there is a high correlation between lack of attendance and low grades. Talking among students during lectures will not be tolerated. Late arrivals to class should be kept to a minimum. Early departures from class should be cleared with the instructor before class begins. Students are not free to get up and walk in and out of class during lectures. Cellular phones and other disruptive electronic devices should be turned off during lectures. No food or drinks will be permitted in class.

Dropping a Class
I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class.

Americans with Disabilities Act Compliance:
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, 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 call or visit Disability Services at (361) 825-5816 in CCH 116.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

Student code of Ethics and Academic Dishonesty:
This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at www.cob.tamucc.edu). Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

The academic principles of honesty and fairness will be upheld in this course. Plagiarism and/or cheating in any form will not be tolerated. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.)

Turn-in (each chapter has a problem to do and turn in, these are due the day after we finish the chapter. Example if we finish chapter 15 on Tuesday then the problem for chapter 15 would be due on Wednesday.)

Test One: 07/22 Test Two: 08/07