Intermediate Accounting II

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. Prerequisite: ACCT 3311 and Junior standing or above.

LEARNING OBJECTIVES:
Textbook has all learning objectives identified by the author. Please check the specific chapters in the text.

MAJOR COURSE REQUIREMENTS
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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<tbody>
<tr>
<td>Three Tests</td>
<td>300 pts</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>100 pts</td>
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<tr>
<td>Chapter Problems</td>
<td>100 pts</td>
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<tr>
<td>Final Exam (optional)</td>
<td>100 pts</td>
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<tr>
<td>Total</td>
<td>500 pts</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 Monday 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.

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 Monday then the problem for chapter 15 would be due on Wednesday.) The final exam will be taken to throw out any single test, series of quizzes or series of homework that you have going into the final. If you are happy with your grade going into the final then you are excused.

REQUIRED READINGS

COURSE POLICIES
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

Turn off or put on silent mode all cell phones during this class. Your talking in class time bothers some of the other students that paid good money to come here and they wish to learn. This class is not so long I expect that once you arrive you can stay until the end of class. **Notebook computers are not to be used in class.**

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 must be turned off during class time.** No food or drinks will be permitted in class.
**Academic Integrity/Plagiarism**

University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in ( ).

**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. ( ) is the last day to drop a class with an automatic grade of “W” this term.

**Classroom/professional behavior**

Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

**Statement of Civility (can be in place of classroom/professional behavior)**

Texas A&M University-Corpus Christi has a diverse student population that represents the population of the state. Our goal is to provide you with a high quality educational experience that is free from repression. You are responsible for following the rules of the University, city, state and federal government. We expect that you will behave in a manner that is dignified, respectful and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

**Grade Appeals**

As stated in University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the
responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or guidance in the grade appeal process, students may contact the Dean’s office in the college in which the course is taught or the Office of the Provost.

Disabilities Accommodations***

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 Corpus Christi Hall 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.

Statement of Academic Continuity*

In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University—Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.

*Recommended by university, language provided that mirrors language used in other publications such as the student handbook or rules/procedures.

**Recommended by university, select one from the two items regarding behavior/civility or insert a similar statement based on your class needs.

**Required by SACS or HB2504—language must be included
Tentative daily schedule

Introduction and review of syllabus
Long Term Liabilities
Long Term Liabilities
Long Term Liabilities
Stockholders Equity, quiz on chapter 14
Stockholders Equity
Dilutive Securities and Earnings per Share, quiz on chapter 15
Dilutive Securities and Earnings per Share
Dilutive Securities and Earnings per Share, quiz on chapter 16
Test 1
Investments
Investments
Investments
Revenue Recognition, quiz on chapter 17
Revenue Recognition
Accounting for Income Taxes, quiz on chapter 18
Accounting for Income Taxes
Accounting for Income Taxes, quiz on chapter 19
Test 2
Accounting for Pensions and Postretirements Benefits
Accounting for Pensions and Postretirements Benefits
Accounting for Pensions and Postretirements Benefits
Accounting for Leases, quiz on chapter 20
Accounting for Leases
Accounting for Leases
Statement of Cash Flow, quiz on chapter 21
Statement of Cash Flow, quiz on chapter 23
Test 3

Final Exam Day Final Exam

The schedule is subject to modification.