Texas A&M University-Corpus Christi
College of Business
Course Syllabus – Summer II 2018

Course Number & Name: ACCT 3312 Intermediate Accounting II
12:00-1:55 OCNR 132
Instructor: Ms. Sharon Polansky
Email: sharon.polansky@tamucc.edu
Office: OCNR 239
Office Hours: MWF 2:00-4:00 p.m. or by appointment.

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 reviewed 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.

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<th>Component</th>
<th>Weight</th>
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<td>Three Tests</td>
<td>300 pts.</td>
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<tr>
<td>Chapter Quizzes</td>
<td>100 pts.</td>
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<tr>
<td>Chapter Problems (handed out in class)</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. 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.

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

Technology Applications:
The use of Excel is encouraged in this class.

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 be an ethical approach to the use of accounting principles. We will review several times when accounting principles have been used incorrectly to mislead 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 their 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. Cell phones and other disruptive electronic devices should be turned off during lectures.

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.tamu.cc) 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.)