I. Course Description:
A continuation of Intermediate Accounting I that involves current and non-current liabilities and owner equity accounts, the statement of cash flows, deferred income tax, financial statement analysis and several special problem areas.

II. Instructor Biographical Sketch: Dr. Lawrence M. Smith, CPA is a Professor of Accounting in the College of Business at Texas A&M University-Corpus Christi. His academic record includes numerous journal articles, research grants, books, academic conference presentations, and awards for teaching and research. His work has been cited in various news media, including National Public Radio, Fortune, USA Today, and The Wall Street Journal. His work is among the most downloaded, with over 64,000 article-downloads on Social Science Research Network (SSRN.com). His work is highly cited, with over 3,000 citations per Google Scholar. Among his awards are the Outstanding Educator Award from the Texas Society of CPAs and the Outstanding Researcher Award from the American Accounting Association Strategic and Emerging Technologies Section. You can read more about Dr. Smith at http://meettheprof.com/prof/murphy-smith/.

III. Course Prerequisites: ACCT 3311 and Junior standing or above.

IV. Required Materials:
- Optional Resources: Wiley Student Resources (e.g. chapter study guides) - http://bcs.wiley.com/he-bcs/Books?action=index&itemId=111950368X&bcsId=11429
V. Learning Objectives:

By the end of this course, the students will be able to:

• apply the effective interest method to various long-term liabilities including bonds and notes payable.
• integrate balance sheet, income statement and selected account information into the statement of cash flows.
• research financial reporting issues using official accounting pronouncements
• compile the stockholders’ equity section of the balance sheet and compute earnings per share on the income statement.
• apply the accounting standards for long and short-term investments, income taxes.
• relate ethical principles to financial reporting.

VI. Summary of Topical Coverage:

**TOPIC HOURS**

Current Liabilities .................................................................4.5
Review Time Value of Money ..................................................1.5
Long Term Liabilities ...............................................................5.0
Stockholder’s Equity ...............................................................5.0
Dilutive Securities and Earnings per Share .................................5.0
Investments ...........................................................................5.0
Revenue Recognition .............................................................4.5
Accounting for Income Taxes ..................................................4.5
Statement of Cash Flows ..........................................................5.0
Tests and review ....................................................................5.0
Total .....................................................................................45.0

VII. Course Calendar (Subject to Change)

**Date** | **Assignment**
---|---
Week 1, 1-21  | Syllabus, Introduction
              | Chapter 13: Current Liabilities and Contingencies

"Is life so dear or peace so sweet as to be purchased at the price of chains and slavery? Forbid it, Almighty God! I know not what course others may take, but as for me, give me liberty, or give me death!" (Patrick Henry).

Week 2, 1-28  | Chapter 13-Cont’d
              | Team Work Day

"When, if not now? Who, if not you?" (Winston Churchill).
Calendar-continued

Week 3, 2-4  Chapter 14 LT Liabilities, Time Value of Money

Week 4, 2-11  Chapter 14-Cont’d
Exam 1: Chapters 13-14

"You are beaten...It is useless to resist...Come with me...It is the only way" [D. Vader].

..."Never" [L. Skywalker]. (dialogue from The Empire Strikes Back, 1980).

Week 5, 2-18  Team Work Day
Chapter 15 Stockholders’ Equity

Week 6, 2-25  Chapter 16 Dilutive Securities and EPS

"But you were always a good man of business, Jacob," faltered Scrooge, who now began to apply this to himself. "Business!" cried the Ghost, wringing its hands again. "Mankind was my business. The common welfare was my business; charity, mercy, forbearance, and benevolence, were, all, my business. The dealings of my trade were but a drop of water in the comprehensive ocean of my business!" (Dickens, C. 1843. A Christmas Carol).

Week 7, 3-3  Chapter 17 Investments

Week 8  Spring Break, March 9-13

"A good name is more desirable than great riches; to be esteemed is better than silver or gold" (Proverbs 22:1).

Week 9, 3-17  Chapter 17-Cont’d
Exam 2: Chapters 15-17

Week 10, 3-24  Chapter 18 Revenue Recognition

"With malice toward none; with charity for all; with firmness in the right, as God gives us to see the right, let us strive on to finish the work we are in. (President Lincoln's second inaugural address, March 4, 1865)."
"...It is rather for us to be here dedicated to the great task remaining before us--that from these honored dead we take increased devotion to that cause for which they gave the last full measure of devotion; that we here highly resolve that these dead shall not have died in vain; that this new nation, under God, shall have a new birth of freedom; and that government of the people, by the people, and for the people, shall not perish from the earth" (The Gettysburg Address, President Lincoln, November 18, 1863).

"Mine eyes have seen the glory of the coming of the Lord; He is trampling out the vintage where the grapes of wrath are stored; He hath loosed the fateful lightning of His terrible swift sword; His truth is marching on. ...He is wisdom to the mighty, He is honor to the brave; ...” (Battle Hymn of the Republic).

"O beautiful for spacious skies,... O beautiful for heroes proved In liberating strife, Who more than self their country loved, And mercy more than life! America! America! May God thy gold refine, Til all success be nobleness And every gain divine! (America the Beautiful, Katherine Lee Bates)
VIII. Performance Evaluation and Grading:

Student performance evaluation is based on exams, quizzes/attendance, homework problems, and other assignments. Relative weights of each of these components is as follows.

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (4 @ 100 each)</td>
<td>400</td>
</tr>
<tr>
<td>Quizzes (8 @ 10 each)</td>
<td>80</td>
</tr>
<tr>
<td>Team Article Report &amp; Presentation</td>
<td>50</td>
</tr>
<tr>
<td>Homework, in-class work, participation</td>
<td>20</td>
</tr>
<tr>
<td>TOTAL</td>
<td>550</td>
</tr>
</tbody>
</table>

Grading Scale: A - 90-100%, B - 80-89%, C - 70-79%, D - 60-69%, E - Below 60%.
Minimum points for:  
- A - 495  
- B - 440  
- C - 385  
- D - 330  
- F - Below 330

Why quizzes? Quizzes are given on chapters before lectures to provide incentive to read the chapters before class, so that you can better contribute to class discussion and to better understand the subject matter.

After being graded, exams (except for the final) will be reviewed during class time only. So, ask questions and take notes at that time.

IX. Required Access to Blackboard for Course-Related Materials:
     Blackboard [https://bb9.tamucc.edu/](https://bb9.tamucc.edu/)

X. Course Policies:

**Exams:** You may be tested on all assigned readings in the text book and exercises whether or not we discuss them in class. If you have a critical reason for needing to reschedule any of the exams discuss it with me in person or by email before the exam.

**Attendance:** Students are expected to attend each class session. Late arrivals and early departures disturb the instructor and your classmates and will not be tolerated (except, of course, for emergencies). If you are unable to attend a class meeting, it is your responsibility to obtain lecture notes, problem solutions, announcement information, etc. from a classmate.

**Make-up Exams and Late work:** There are no makeup quizzes. Makeup exams will be given on a designated day near the end of the semester. Late work is accepted but with reduced point value.

**Cell Phone / Electronic Device Usage:** Cell phone use is not allowed during class. You may use a laptop if absolutely necessary, with instructor’s approval.
**Extra credit:**
By preparing a term paper, you may earn up to 5 points of extra credit (bonus points). The topic of your paper must be approved in advance by your instructor. You must submit by email (Lawrence.smith@tamucc.edu) a proposed topic and outline of your paper by mid-semester (before spring break) and submit your paper via Blackboard by the last class day. Your paper is checked for plagiarism, which if found, will result in a one-letter grade reduction for the course grade. So, be sure to cite your sources. You can earn the maximum grade of 5 if do the following: (1) Thoroughly research an accounting-related topic; Possible topic areas include new information technology, internal control, business fraud, ethics, transfer pricing, and money laundering. (2) Prepare the paper, which must include an introduction, major points, analysis, and conclusion. (3) The report must include 8 to 10 pages of double-spaced text in the body of the report, 2 to 3 exhibits, and a references page of at least 12 references (journal articles, books, and websites referred to in the paper). (4) The paper must be prepared in good form (The Accounting Review style). An example paper regarding ethics codes is available on SSRN at: http://ssrn.com/abstract=2551003.

**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 a zero the first time and failing the course for any additional offence.

**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. The last day to drop a class with an automatic grade of “W” this term is April 10, 2020.

**Preferred methods of scholarly citations:**
APA style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use APA style citations and references.

**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.

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.
XI. Team Article Report Assignment:

Each student will work in a team to prepare a 10 to 15 minute class presentations on an article assigned from the the article readings (shown on syllabus) using Microsoft PowerPoint. Going less than 10 or longer than 15 minutes will result in a grade penalty. Practice before class. You must also submit a one-page summary of key points from the article and provide copies to all class members. Use 12-point font, put the article title and team number and member names at the top of the report. Rubric for grading:

a. 2 points - Article title and group # and member names.
b. 4 points - Main points of article.
c. 2 points - How this affects international business/accounting (e.g. effect on transborder data flow, information security, etc.)
d. 2 points - Recent developments related to the article

*Email Dr. Smith a copy of your PPT file and your one-page summary prior to class. Be sure to name your files using course number, team numbers and 2 to 3 words from article title, such as ACCT3312_Team05_Going_International_PPT.pptx and ACCT3312_Team05_Going_International_summary.docx.

Include at least one item corresponding to a, b, c, and d in the rubric above in your one-page summary. The summary can be bullet points, not complete sentences.
Seating Chart:

TBA
Team Article Report Sign-up Form
(all articles are online at http://ssrn.com/author=242236)

1. ___________ The Advent of Accounting in Business Governance: From Ancient Scribes to Modern Practitioners

2. ___________ How Work-Life Balance, Job Performance and Ethics Connect: Perspectives of Current and Future Accountants

3. ___________ How Corporate Internal Auditors Can Advance Gender Equality

3. ___________ A Descriptive Analysis of Ethics Codes, CSR, and Efforts to Combat Human Trafficking
**XIII. Quiz Answer Form - Individual**

<table>
<thead>
<tr>
<th>Name_______________________</th>
<th>Team # ___</th>
<th>Quiz # ___</th>
<th>Class_______</th>
<th>Date _______</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
<tr>
<td>2) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
<tr>
<td>3) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
<tr>
<td>4) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
<tr>
<td>5) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
</tbody>
</table>

Name_______________________ | Team # ___ | Quiz # ___ | Class_______ | Date _______ |

<table>
<thead>
<tr>
<th>Name_______________________</th>
<th>Team # ___</th>
<th>Quiz # ___</th>
<th>Class_______</th>
<th>Date _______</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
<tr>
<td>2) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
<tr>
<td>3) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
<tr>
<td>4) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
<tr>
<td>5) A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
</tr>
</tbody>
</table>
Team Quiz Answer Form:  Team # _____  Quiz # ____  Class____________  Date _____

Last Names of Team Members:

1) A       B       C       D       E
2) A       B       C       D       E
3) A       B       C       D       E
4) A       B       C       D       E
5) A       B       C       D       E

--------------------------------------------------------------------------------------------------------------------

Team Quiz Answer Form:  Team # _____  Quiz # ____  Class____________  Date _____

Last Names of Team Members:

1) A       B       C       D       E
2) A       B       C       D       E
3) A       B       C       D       E
4) A       B       C       D       E
5) A       B       C       D       E

--------------------------------------------------------------------------------------------------------------------

Team Quiz Answer Form:  Team # _____  Quiz # ____  Class____________  Date _____

Last Names of Team Members:

1) A       B       C       D       E
2) A       B       C       D       E
3) A       B       C       D       E
4) A       B       C       D       E
5) A       B       C       D       E
ACCT 3312: Intermediate Accounting II, Spring 2020 - Student Information Form

*Get to Know Each Other (All Answers Optional)

Please Print

Last Name_________________________First Name_________________________

Classification:
___Freshman   ___Sophomore   ___Junior   ___Senior   ___Master

Major/Minor or Area

Any prior classes with Dr. Smith? ______________________________________

Where are you from? _________________________________________________

Why did you become a student of TAMU-CC at the RELLIS Campus? __________

Work experience (accounting or other) __________________________________

What do you want to do after graduation? _________________________________

Who’s someone you admire? Why? _______________________________________

What’s a song or music group you like? _________________________________

What’s a book or movie you like? ______________________________________

How do you define success? __________________________________________

Anything else you’d like to tell me about yourself? _______________________

By continuing in this class, students are expected to read and follow the syllabus.

__________________________________________________________

(Signature)   (Date)