Course Number: ACCT 3312
Course Name: Intermediate Accounting II
Semester: 2020 Fall
Instructor: Chunlai Ye, DBA, CPA, Assistant Professor of Accounting
Office: OCNR 351
Phone: 361-825-2203 [Do Not leave v-mail. Send email instead]
Email: chunlai.ye@tamucc.edu
Office Hours: Phone call or WebEx meeting by request


Prerequisites: ACCT 3311 and Junior standing or above.

Course Description:
A continuation of Intermediate Accounting I involving 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.

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
Relationship to Other Coursework:
Selected financial accounting topics will be reviewed or explored in this course. The alternatives allowed in GAAP will be explored in depth. Based on knowledge obtained in principles we will look toward alternative ways to do the same thing.

Instructional Methodology:
This is a blended course, a combination of web-based class delivery and classroom discussion.

Websites Used:
Blackboard https://bb9.tamucc.edu/

Electronic Device Usage:
Computers or tablets are required to complete the course.

Performance Evaluation and Grading:
Student performance evaluation will be based on exams, quizzes, homework problems, and other assignments as follows.

- Three Exams: 270 points
- Case Studies: 30 points
- Quizzes: 100 points
- Homework: 100 points
- Final Exam (optional): 100 points
- Total: 500 points

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%.

Oral and Written Communication Content
Each student will be expected to participate in class discussion throughout the semester. The instructor may call upon any student at any time; therefore it is important that each student be prepared for each class each day. Written assignments may include research papers, cases, and in-class quizzes as well as essay examination questions.

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.

Technology Applications:
Spreadsheet software will be used to solve problems in this course.
**Ethical Perspectives:**
Communication in business is accomplished to a large extent through financial statements. Reviewing the possible alternative treatments for specific revenue, expense, asset, liability or equity item so that it communicates the correct position to the reader represents an ethical approach on the use of accounting principles.

**Attendance Policy:**
Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades.

**Code of Ethics:**
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.

**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. November 5, 2020 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.
Grade Appeals:

As stated in University Rule 13.02.99.C0.03, Student Grade Appeals, a student who believes that her or his grade reflects academic evaluation which is arbitrary, prejudiced, or inappropriate in view of the standards and practices outlined in the class syllabus, may appeal the final grade given for the course. The appeal must focus on specific departures from grading guidelines listed on the syllabus. **Dissatisfaction with a grade is not grounds for a successful appeal.** 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 Rule 13.02.99.C0.03, Student Grade Appeals, and COB-Student Policy 04-STU-03. These documents are accessible through the COB and University Rules Web site at http://cob.tamucc.edu//Students/Student%20Policies%20and%20Forms.html. For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

Please note that in this course grading of all quizzes and exams may have bonus/extra points given at the discretion of the instructor. Bonus/extra points should not be used as a basis to file grade appeal (e.g. “I am only 20 points from next higher grade” is an invalid statement as without bonus points the gap may be 70 or 80/500 points). Grade appeal on this basis prompts reviewing of all items based only on the points allocated to each item in the corresponding rubrics. ALSO, the course grade appeal focus is subject to time limitation. A Student is encouraged to question and resolve assignments’ and exams’ grades as soon as grades are posted throughout the semester.

Disability 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.

**Civil Rights Statement**

Texas A&M University-Corpus Christi is committed to fostering a culture of caring and respect that is free from discrimination, relationship violence, and sexual misconduct, and ensuring that all affected students have access to services. For information on reporting Civil Rights complaints and support resources, (including pregnancy support accommodations) or university policies and procedures, please contact the University Title IX Coordinator, Sam Ramirez (Samuel.Ramirez@tamucc.edu) or Deputy Title IX Coordinator, Rosie Ruiz (Rosie.Ruiz@tamucc.edu) at (361) 825-5826 or visit the TAMUCC website at http://edcs.tamucc.edu/titleIX/.

Limits to Confidentiality. Essays, journals and other materials submitted for this class are generally considered confidential pursuant to the University’s student record policies. However, students should be aware that University employees, including instructors, are not able to maintain confidentiality when it conflicts with their responsibility to report alleged or suspected civil rights discrimination that is observed by or made known to an employee in the course and scope of their employment. As the course instructor, I must report allegations of civil rights discrimination, including sexual assault, relationship violence, stalking, or sexual harassment to the Title IX Coordinator if you share it with me.

These reports will trigger contact with you from the Civil Rights/Title IX Compliance office who will inform you of your options and resources regarding the incident that you have shared. If you would like to talk about these incidents in a confidential setting, you are encouraged to make an appointment with counselors at the University Counseling Center (https://counseling.tamucc.edu/).
Summary of Topical Coverage:

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
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<tbody>
<tr>
<td>Current Liabilities</td>
<td>4.5</td>
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<tr>
<td>Review Time Value of Money</td>
<td>1.5</td>
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<tr>
<td>Long Term Liabilities</td>
<td>5.0</td>
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<tr>
<td>Stockholder’s Equity</td>
<td>5.0</td>
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<tr>
<td>Dilutive Securities and Earnings per Share</td>
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<tr>
<td>Investments</td>
<td>5.0</td>
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<tr>
<td>Revenue Recognition</td>
<td>4.5</td>
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<tr>
<td>Accounting for Income Taxes</td>
<td>4.5</td>
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<tr>
<td>Statement of Cash Flows</td>
<td>5.0</td>
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<tr>
<td>Tests and review</td>
<td>5.0</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>45.0</strong></td>
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**THE INSTRUCTOR RESERVES THE RIGHT TO MAKE CHANGES TO THIS SYLLABUS AS NEEDED AND WITH NOTIFICATION TO STUDENTS**

Course Calendar:

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<tr>
<th>Date</th>
<th>Contents</th>
<th>Assignment</th>
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<td>Week 1</td>
<td>Syllabus &amp; Introduction</td>
<td>HW #1; Quiz 1</td>
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<tr>
<td></td>
<td>Chapter 13 Current Liabilities and Contingencies</td>
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<tr>
<td>Week 2&amp;3</td>
<td>Review Time Value of Money</td>
<td>HW #2; Quiz 2</td>
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<td>Chapter 14 Long-Term Liabilities</td>
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<td>Week 4</td>
<td><strong>Exam I (Chapters 13-14)</strong></td>
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<tr>
<td>Week 5</td>
<td>Chapter 15 Stockholders’ Equity</td>
<td>HW #3; Quiz 3</td>
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<tr>
<td>Week 6&amp;7</td>
<td>Chapter 16 Dilutive Securities and Earnings per share</td>
<td>HW #4; Quiz 4</td>
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<td>Week 8</td>
<td>Chapter 17 Investments</td>
<td>HW #5; Quiz 5</td>
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<td>Week 9</td>
<td><strong>Exam II (Chapters 15-17)</strong></td>
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<td>Week 10&amp;11</td>
<td>Chapter 18 Revenue Recognition</td>
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<td>Week 12</td>
<td>Chapter 19 Accounting for Income Taxes</td>
<td>HW #7; Quiz 7</td>
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<tr>
<td>Week 13</td>
<td>Chapter 23 Statement of Cash Flows</td>
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<td><strong>Week 14</strong></td>
<td><strong>Exam III (Chapters 18-19&amp;23)</strong></td>
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