

ACCT 3312
Intermediate Financial Accounting II
Fall 2022

Instructor: Greg Martin
Meeting Time(s): T/TR 8:30AM to 9:45AM (Friday 141)
Office Hours: T/TR 1:00PM to 2:00PM or by appointment
Campus Office: Friday 268A
Email: gregory.martin@uncc.edu

Texts and Materials:

- **TEXTBOOK:** Intermediate Accounting, 17th Edition, Kieso, Weygandt, and Warfield, John Wiley & Sons, 2019.
- **WILEYPLUS NEXTGEN:** My Canvas course website is fully integrated with WileyPlus Next Generation. All reading assignments, homework assignments, and supplemental materials are fully integrated into the Canvas platform and can be found through numerous links on Canvas. Please familiarize yourself and make use of these resources throughout the semester.
- **CALCULATOR:** We will extensively use TVM calculations in this course. You need to purchase a financial calculator with TVM functionality. I personally use the Texas Instrument BAII Plus and I will be most helpful if you use this calculator as well.

Course Description:

A continuation of ACCT 3311 with emphasis on reporting standards and procedures for corporations. Prerequisite: ACCT 3311 with a grade of C or better.

Course Objective:

The objectives of the course are to continue the review of accounting theory and concepts begun in Intermediate Financial Accounting I and to analyze special problems that arise in applying these concepts to financial accounting. Special emphasis will be given to corporations, transactions affecting liabilities, owners' equity accounts, investments, accounting for income taxes, leases, earnings per share, accounting changes, and cash flow statements. The format of the course will be pre-recorded online lectures and pre-recorded review sessions. Upon the successful completion of the course, students should:

1. Have a good understanding of accounting standards and their application for those topics which are covered in the course.
2. Have further developed their analytical skills in solving financial accounting problems.

Chapter Materials on Canvas

The course is structured through modules. Each module covers two chapters and includes several items that will be needed to successfully complete the course. The materials within each module are meant to supplement the in-class lecture.

Lecture and Material Delivery

- Textbook Links (e-text)
- Lecture Guides
- Links to YouTube Lecture

Review Material

- (Blank) Review Session Problems
- Links to Review Session Lecture
- (Completed) Review Sessions Problems
- Additional Practice Problems

Lecture guides should be printed out and used for note taking during the in-class lectures. The previously recorded live-streamed YouTube lectures are similar to the in-class lectures and largely cover the same material. You can re-watch these lectures to aid in covering the material and “fill in the blanks” for items that may have been missed.

There are also pre-recorded lecture review sessions for each chapter that were originally completed through Zoom. The link within each weekly module is to a YouTube video that was posted of these review sessions.

The links within the Canvas course page are likely the easiest way to navigate to the correct recordings, but prior voice-over PowerPoint presentations are also available via my YouTube channel as additional resources.

My YouTube Channel Link:

https://www.youtube.com/channel/UCHO7QFNEbhkFeHIqVrYNAWg?view_as=subscriber

Performance Evaluation:

Graded Event	Number of Points
WileyPlus Homework	75
Tests (x5)	500
Final Exam (Comprehensive)	200
Total	775

WileyPlus Homework: WileyPlus homework assignments are available through Canvas. If you cannot use your ACCT 3311 login, then please sign up using the 14-day free trial. The publisher will manually provide full course access once they verify your prior enrollment. PLEASE try to login using your ACCT 3311 or prior ACCT 3312 credentials FIRST. It is your responsibility to know the homework due dates and to complete the homework on time so complete the registration process as soon as possible.

Generally, doing the homework as part of your normal routine will greatly increase your chances of success in this course. However, I also know that it may not be possible for you to complete all the homework every lesson.

I assign several homework questions per chapter for a total of 20 points per chapter and 200 points overall. Your final homework grade will be based off the percent of total points you earn across all homework assignments. If you earn 150 total points (75% of the total homework points), then you will earn 75 out of 75 for your homework grade. You can earn up to 5 extra credit points through the homework by earning 160 total points (80% of the total homework points). If you earn 160 or more points, you will earn 80 out of 75 points for your homework grade.

Tests: Tests will be taken in-class during your assigned class period. You are permitted one 8.5 x 11 piece of paper with notes (both sides) to use during the test, sometimes known as a “cheat sheet.” However, the tests are individual effort and you are not permitted to share the contents of the test with anyone else. A violation of this policy will result in a zero on the test and could lead to disciplinary action under the university’s academic integrity system.

Make-up tests are permitted only under rare circumstances. If you do not coordinate a make-up prior to the test time, you will receive a 0 on the test.

Final Exam: The final exam will be comprehensive and will follow the same protocol as tests. You are permitted one 8.5 x 11 piece of paper with notes (both sides) to use during the test, sometimes known as a “cheat sheet.” However, the final exam is individual effort and you are not permitted to share the contents of the test with anyone else. A violation of this policy will result in a zero on the exam and could lead to disciplinary action under the university’s academic integrity system.

Attendance: Attendance is required in this class. To receive credit for attendance students must arrive to class on time (8:30AM or before) and must remain in class for the entire period. For each unexcused absence, I will deduct 5 points from your final homework grade. I will add an additional 10 points to the final homework grade for all students with perfect attendance (0 unexcused absences).

Final Grades: Grade lines will follow typical grade cut lines based on your overall percent in the course: 90(A); 80(B); 70(C); 60(D); <60(F). Please understand that your final percent represents the grade that you *earned*. My job is to assign a grade that is consistent with the performance you demonstrate in class.

I strictly enforce the grade lines outlined in the syllabus, but I “round up” – i.e., an 89.5 rounds to a 90 (A), but an 89.49 does not.

Class Policies:

Drop Period: There are a number of deadlines related to dropping one or more classes. See www.registrar.uncc.edu/calendar for the details. Select the correct term for drop dates.

Religious Accommodations: UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at <http://legal.uncc.edu/policies/ps-134.html>. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

Belk College Statement on Diversity: The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we respect all forms of diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Disability Services: UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office in Fretwell 230.

Academic Integrity: Students have the responsibility to know and observe the requirements of the UNC Charlotte Code of Student Academic Integrity (see UNC Charlotte Catalog). The code forbids cheating, fabricating, or falsification of information, multiple submission of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty.

Any special requirements or permission regarding academic integrity in this course will be stated by the instructor and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type - and grades in this course should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to an F. Copies of the code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

Class Schedule:

COURSE SCHEDULE

Date	Item or Topic
8/23-9/6	Module 1 (Chapters 13 and 14)
9/8	Test 1
9/13-9/27	Module 2 (Chapters 15 and 16)
9/29	Test 2
10/4-10/20	Module 3 (Chapters 17 and 18)
10/25	Test 3
10/27-11/10	Module 4 (Chapters 19 and 21)
11/15	Test 4
11/17-12/1	Module 5 (Chapters 22 and 23)
12/6	Test 5
12/13	Final Exam (Section 001) 8:00AM - 10:30AM

THIS SCHEDULE IS PRELIMINARY. STUDENTS ARE RESPONSIBLE FOR ANY CHANGES TO THE SCHEDULE THAT ARE ANNOUNCED IN CLASS, VIA EMAIL, OR ON CANVAS.