

ACCT 3312
Intermediate Financial Accounting II
Spring 2021

Instructor: Greg Martin
Meeting Time(s): Online (Tuesday and Thursday)
Office Hours: Online (by appointment)
Campus Office: Friday 268A
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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 BAI Plus and I will be most helpful if you use this calculator as well.
- **Lockdown Browser and Respondus Monitoring software:** All tests will be taken online and will utilize lockdown browser and the respondus monitoring software. You must have a webcam enabled computer (or laptop) to comply with testing procedures for this class. Many of the university computer labs have webcam enabled computers and may be used for the online tests 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 lecture and discussion. 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.

Lecture Delivery:

Last summer I live-streamed all of my lectures using YouTube and made those lectures available through my YouTube channel. I have provided links to each lecture through the Canvas course site. These previously recorded live-streamed lectures serve as the primary mechanism for the delivery of course material. Please carefully watch these lectures and use the lecture guides for note-taking while watching the lectures. I believe this will provide the best opportunity for you to succeed in this class.

We will also have lecture review sessions for each chapter. I will offer two separate review sessions for each chapter via Zoom and attendance for one session per chapter is mandatory. The Zoom schedule and link will be posted to our Canvas page. In addition, each session will be recorded and posted to the Zoom cloud. Students can review these sessions for up to 30 days after the session is recorded.

My YouTube Channel Link:

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

Performance Evaluation:

| <u>Graded Event</u> | <u>Number of Points</u> |
|----------------------------|-------------------------|
| WileyPlus Homework | 75 |
| Attendance / Participation | 50 |
| Tests (x5) | 500 |
| Final Exam (Comprehensive) | 200 |
| Total | 825 |

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 class 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 10 extra credit points through the homework by earning 170 total points (85% of the total homework points). If you earn 170 or more points, you will earn 85 out of 75 points for your homework grade.

Attendance / Participation: My primary concern for you in this class is that you learn! I have found (and I'll bet you have as well) that class attendance and active participation are key elements in the learning process. With an online class, attendance and participation can be more challenging to encourage and measure.

As mentioned above, I will hold lecture review sessions for each of the 10 chapters we cover in this class. The sessions will be held either Tuesday or Thursday during our scheduled class times. I will have two sessions for each chapter. Your attendance for one entire session for each chapter is mandatory and each absence (or partial attendance) will reduce your attendance grade by 5 points.

Tests: I will provide all tests through Canvas in an online format. The tests require lockdown browser and respondus monitoring software. Tests are open note and open book but are individual effort. You cannot use any electronic devices during the test. 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.

There are five tests during the semester and each is worth 100 points. Test times will be posted on Canvas.

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. The final exam will require lockdown browser and respondus monitoring software and will be administered online through Canvas. The final exam is open note and open book and is individual effort. You cannot use any electronic devices during the test. 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.

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.

Important Links:

Respondus Monitoring Software Instructions:

<https://spaces.uncc.edu/pages/viewpage.action?pageId=73632517>

Lockdown Browser Software Instructions:

<https://spaces.uncc.edu/pages/viewpage.action?pageId=6007349>

My YouTube Channel:

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

Course Materials and Class Schedule:

I primarily use Canvas to provide course materials and communicate with students. Within Canvas, there are items that you will find useful throughout the course.

- (1) **Lecture Guides** - My in-class and live stream recorded lectures will closely follow these lecture guides. Tests and the final exam will be developed primarily from these lecture guides. I would suggest that you print them out and use them when listening to the lectures. Most students find it easiest to take notes directly on the lecture guides.
- (2) **Practice Problems** - For several chapters I post additional practice problems. These problems supplement the in-class examples to provide extra examples to prepare for each test.
- (3) **YouTube Lectures** - I provide a link in Canvas to my YouTube channel and live-streamed lectures. In addition to the previously recorded Live Streams, I provide voice-over PowerPoint slides that closely reflect the in-class lectures. This allows students to review lecture material at their own pace or focus on portions of the lecture where they may have struggled.

COURSE SCHEDULE

| Review Date | Topic | Chapter |
|-----------------------------|--|----------------|
| 1/21 | Course Introduction (Zoom) | |
| 1/26 | Current Liabilities | CH13 |
| 2/4 | Noncurrent Liabilities | CH14 |
| SPRING BREAK (2/9 and 2/11) | | |
| 2/16 | Test 1 (ONLINE) | |
| 2/23 | Shareholders' Equity | CH15 |
| 3/4 | Dilutive Securities and EPS | CH16 |
| 3/9 | Test 2 (ONLINE) | |
| 3/16 | Investments | CH17 |
| 3/25 | Revenue Recognition | CH18 |
| 3/30 | Test 3 (ONLINE) | |
| 4/6 | Income Taxes | CH19 |
| 4/15 | Leases | CH21 |
| 4/20 | Test 4 (ONLINE) | |
| 4/27 | Change in Accounting Principles and Errors | CH22 |
| 4/29 | Statement of Cash Flows | CH23 |
| 5/4 | Test 5 (ONLINE) | |
| Final Exam (ONLINE) | | |

THIS SCHEDULE IS PRELIMINARY. STUDENTS ARE RESPONSIBLE FOR ANY CHANGES TO THE SCHEDULE THAT ARE ANNOUNCED IN CLASS, VIA EMAIL, OR ON CANVAS. IMPORTANTLY, DUE TO COVID-19, OUR SCHEDULE MAY CHANGE DRAMATICALLY.

ALL LECTURE MATERIALS SHOULD BE REVIEWED PRIOR TO THE REVIEW DATE IF A STUDENT DESIRES TO "STAY ON TRACK" WITH THE COURSE MATERIAL.