

## INTERMEDIATE FINANCIAL ACCOUNTING II

Spring 2021

Acct 3312-003 TR 11:30am – 12:45pm; Online

Acct 3312-004 TR 1:00pm – 2:15pm; Online

### Dr. Suzanne K. Sevin

Office: Friday 262B

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Office Hours: by appointment

Course material will be posted to Canvas

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### Course Resources

Textbook: *Intermediate Accounting*, 17<sup>th</sup> edition, by Kieso, Weygandt, & Warfield

#### *WileyPlus NextGen*

Homework will be assigned and submitted through the publisher's software, and will be available through the course Canvas page. If you took Acct 3311 here at UNCC, or are retaking Acct 3312 after originally taking it here at UNCC, and used the 17th edition of the text, you do not have to purchase a new access code. Once logged into Canvas, simply click on the Chapter 13 assignment on the Assignment page then enter the email address and password that you used previously. WileyPlus also includes additional problems, study guides and other resources that you may find useful.

### Required Resources

1. **WileyPlus NextGen** (software through which you will submit your homework);
2. **a textbook** (may be the electronic version automatically included in WileyPlus, or a hard copy)
3. **a computer with the following technical attributes:**
  - Windows 10, 8, or 7 / Mac OS X 10.10 or higher  
[NOTE: **not** a Chromebook, Android, iOS, Kindle, etc.]
  - Web camera (internal or external) and microphone
  - A broadband internet connection

Exams will be administered using LockDown Browser and Respondus Monitor. Here are some helpful links:

- [Lockdown Browser](#) (set up in the Canvas Quiz settings)
- **Step-by-step [FAQ on setting up Respondus LockDown Browser and Respondus Monitor](#)**
- [Respondus Monitor guides](#) and the [LockDown Browser & Respondus Monitor Quick Start Guide](#)
- Remember to review the [Code of Student Academic Integrity](#)

### Companion Website

The text has a free student companion website at which the authors' power point files are available. To access the website, you should be able to copy and paste the following URL into your internet browser:

<http://bcs.wiley.com/he-bcs/Books?action=index&itemId=111950368X&bcsId=11429>

### 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 Objectives***

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 long term assets, liabilities, owners' equity accounts, investments, accounting for income taxes, 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.

### ***Grading Policy***

Grades will be determined based on the components listed below. Numerical grades will be calculated by dividing "total points earned" by "total possible points" and letter grades will be assigned based on a 10-point scale. Grades will be posted in Canvas but each student is responsible for keeping track of his/her grades.

	<u>Points</u>	<u>Date</u>
Test #1 (Chaps 13-15)	100	Feb 23rd
Test #2 (Chaps 16 & 17)	100	March 23rd
Test #3 (Chaps 18, 19 & 21)	100	April 20th
Lecture Video Quizzes	50	Due regularly throughout the semester
Homework	50	Due regularly throughout the semester
Test #4 (Chaps 22 & 23)	<u>100</u>	May 11 <sup>th</sup> or 13 <sup>th</sup> , depending on class section
Total Possible Points	500	

**There will not be a course curve. A student's final numerical average will determine his/her letter grade for the course (i.e., 89.50% = A; 89.49% = B).**

### ***Examinations***

**The three (3) mid-term exams must be taken during a student's scheduled class time.**

**→ Make sure you have a backup plan for your computer and internet connection during all exams.**

It is the student's responsibility to arrange to take the exams at the designated times. Make-up examinations will be given rarely and only for documented exceptions. All make-up exams must be pre-arranged. An unexcused absence from an examination will result in a grade of zero for that exam. **Please contact me via email if you have a true emergency!**

All exams will be administered online utilizing Respondus Lockdown Browser and Respondus Monitor. Tests are open note and open book (hard copy materials only) but are individual effort. Students may not use any electronic devices during a test, except for a non-cellphone calculator. Exams must be taken in a quiet setting with appropriate lighting to provide a clear image of the student's face during the entire exam. Additionally, the student's cell phone must be clearly placed well behind them during the entire exam. A violation of any of these policies will result in a zero on the test and may lead to disciplinary action under the university's academic integrity system.

### ***Course Delivery***

Much of the lecture content will be delivered via recorded videos. Lecture handouts for each chapter will be posted on Canvas and can be used to take notes on the recorded lectures. Since the handouts will be posted as Word documents, students may type their notes but historically, most students have found it easier, and more effective, to write notes on printed handouts.

Students are expected to have watched the recorded lectures prior to our Zoom meetings on Tuesdays. A quiz on the recorded lectures will be due Monday at midnight before each of our class meetings. During class, we will work problems and address student questions. WileyPlus homework will be due the following Friday.

### ***Attendance***

Regular class attendance is expected but not required. Attendance will be taken at each Zoom class meeting, but the class itself will not be recorded. *Students assume full responsibility for material covered and assignments given during a missed class.*

### ***Lecture Video Quizzes***

A short Canvas quiz will be offered for each chapter. These quizzes will focus on material covered in the recorded lectures and will be due before the Zoom class on the chapter. The difficulty level of quiz questions will vary from easy to hard and students may earn 1 point for each correct answer. **Students will be asked at least 75 questions throughout the term and must answer the question correctly by the indicated due date to earn the point.**

The grade for this course component will be determined as follows:

Lecture Video Questions Grade = Number of questions answered correctly; max = 50 points

### ***Homework***

Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course. Homework will be completed in, and submitted through, WileyPlus NextGen. It is the student's responsibility to know the due date for homework assignments throughout the term. *Late homework will not be accepted and no assignments will be dropped when calculating grades.*

The grade for this course component will be determined as follows:

Homework Grade = 50 points times  $\left[ \frac{\text{Homework Points Earned}}{100 \text{ Points Available}} \right]$ ; max = 50 points

The problems included in the WileyPlus assignments will be intentionally basic and are intended as a first step in the learning process. Additional problems, referred to as "Extra Practice - Optional but Strongly Recommended," will be posted on Canvas. I have written these supplemental problems and they are much more indicative of the difficulty level of test questions.

### ***Tutoring***

Free individual tutoring for this class is offered by the University Center for Academic Excellence (uca.e.uncc.edu) by appointment (<https://uca.e.uncc.edu/academic-support-services/tutoring/appointment-tutoring>). **Again, there is no charge for tutoring offered through the UCAE.** Students should take advantage of this opportunity regularly during the semester.

### ***General Expectations***

Students are expected to be prepared to learn. The applicable textbook chapter should be read prior to the class period during which it will be covered or immediately thereafter. Lecture videos should be watched, and notes should be taken on those videos, before the applicable class meeting. Students are expected to attend every class, joining on time and remaining the entire period. Assigned homework is to be completed by the indicated due date. Course material should be reviewed/studied continuously throughout the term.

**\*\*\* Cramming for an accounting test is rarely a successful strategy. \*\*\***

### ***Class Conduct***

You are on the path to becoming professionals. Even though we will be meeting remotely, appropriate class etiquette and conduct are expected:

- During class, computers, tablets and cell phones should be used only for accessing class materials;
- Students should not be socially interacting with others during scheduled class times;
- Students should behave professionally when asking questions and/or contributing to class discussions;
- Disrespectful and/or vulgar language, in either written or verbal form, is not allowed

*Inappropriate behavior will result in a grade reduction, according to my discretion.*

### ***Statement on Students with Disabilities***

The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. This legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. 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 at Fretwell 230.

### ***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 celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

### ***Academic Integrity***

Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity. This code forbids cheating, fabrication or falsification of information, multiple submissions 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 therefore 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 F. Copies of the code can be obtained from the Dean of Students Office.

The following are considered violations of the Code (but note that this is not an all-inclusive list):

1. Having/touching/holding/using a cell phone, programmable device or internet-accessible device during exams. (Exception: contacting your professor concerning an emergency.)
2. Copying another student's answers or any course assignment.
3. Having another party complete, or assist you in completing, your online exam and/or assignment.
4. Submitting answers to any online assignment for another student or having answers submitted for you.
5. Allowing another student to copy your homework/lecture video quiz/exam answers.
6. Removing an exam from the classroom.
7. Making a copy of any type (i.e., printed, screen shot, camera picture, phone picture, etc.) of any exam and/or any exam question.

**Students are expected to report cases of academic dishonesty to the course instructor.**

### ***Adjustments to the Syllabus***

This course syllabus provides a general plan for the course but it may become necessary to deviate from this plan. Any changes will be clearly communicated via Canvas and email.

**Accounting 3312 Spring 2021 (Sevin)  
Anticipated Zoom Class Schedule**

Date	Day	Chapter	Date	Day	Chapter
			Jan 21	R	Introduction & Chapter 13
Jan 26	T	Chapter 13			
Feb 2	T	Chapter 14			
9	T	Spring Break			
16	T	Chapter 15			
<b>23</b>	<b>T</b>	<b>Exam 1 (Chaps 13, 14 &amp; 15)</b>			
Mar 2	T	Chapter 16			
9	T	Chapter 16 & Chapter 17			
16	T	Chapter 17			
23	T	<b>Exam 2 (Chaps 16 &amp; 17)</b>			
30	T	Chapter 18			
Apr 6	T	Chapter 19			
13	T	Chapter 21			
20	T	<b>Exam 3 (Chaps 18, 19 &amp; 21)</b>			
27	T	Chapter 22			
May 4	T	Chapter 23			

**Exam 4 (Chaps 22 & 23) → During Final Exam Week**

-003 (11:30am class)      Tuesday, May 11<sup>th</sup>      11:00am – 1:30pm  
-004 ( 1:00pm class)      Thursday, May 13<sup>th</sup>      11:00am – 1:30pm

**Some (Not All) Important Dates**

Last day to add or drop courses(s) with no grade	Jan 27
Last day to submit grade replacement request	Jan 27
Last day to withdraw from course(s); grade subject to Withdrawal Policy	Mar 25
Last day of classes	May 5
Reading Day	May 6