Texas A&M University-Commerce
College of Business
Department of Accounting
Syllabus
Intermediate Accounting II ACCT 322-02E & CXE
Call #s 20746 & 23027
Spring 2019

Instructor: Vicki Stewart
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Office hours: 2:00-4:30PM (M&W)
Course Meeting Day/Time/Room:
Wednesday 6:30 – 9:10 PM/BA244

Course Description:

This course is a continuation of the study of financial accounting, which is provided in Accounting 321. Topics of coverage include long-term liabilities and investments, stockholders' equity, income recognition, leases, accounting changes and errors and financial reporting and analysis. Prerequisite: must have passed Accounting 321 with a C or better.

Course Materials:

Required Text: *Intermediate Accounting* 16th Edition. Kieso, Donald E. Weygandt, Jerry J. Warfield, Terry D. (ISBN: 9781119231554 Access code for WileyPlus must be included)

Register for ACCT 322 02E on the WileyPlus site using Course ID: 673827

Recommended:

Financial calculator: Any type is acceptable. Cell phones and other similar devices are not to be used.

Course Embedded Assessment Objectives:

The successful student, upon completion of this course, will be expected to have achieved the following:
Demonstrate knowledge of the principles and concepts of financial accounting used in solving complex accounting issues.

Demonstrate competency preparing, reading, comprehending, interpreting and utilizing financial statements prepared in accordance with Generally Accepted Accounting Principles.

Evaluate events that require research and investigation of relevant resources in the professional literature.

Student Responsibilities:

1. Read assigned material on schedule.
2. Complete all homework assignments on time by due date.
3. Prepare for class, examinations, and quizzes.
4. Participate in all discussions.

Teaching Procedures:

The class will be conducted in a lecture/discussion format. Be prepared to discuss and ask questions about the material assigned for each class period. This will require that you read the material prior to the class period during which it will be discussed. Although many of the issues covered in the readings will be discussed in class, all the areas covered in the readings will not be part of class discussion. You are encouraged to participate in class. Participation is based on volunteering for class activities and exhibiting a positive attitude, demonstrated by attentive, courteous, and respectful behavior at all times. The nature of this course encourages an interactive forum, and everyone has something valuable to contribute. Disruptive or rude behavior will not be tolerated.

Missed quizzes and exams cannot be made up. All exams must be taken on the scheduled days.

Course Evaluation:

Your final grade will be based upon the following items:

Possible Points/Percentage:

Regular Exams (3)150 pts. each	450/27%
Final Exam Comprehensive	200/13%
Homework Assignments	780/47%
Quizzes (11) 20 pts. each	220/13%

Grade Determination:

89.5%– or above A
79.5% – 89.4% = B
69.5% – 79.4% = C
59.5% – 69.4% = D
59.4% or below = F

Syllabus Change Policy:
The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

<u>CPA Exam Candidates - State of Texas</u>
Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:
1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: http://www.tsbpa.state.tx.us/

TECHNOLOGY REQUIREMENTS

LMS
All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

https://community.brightspace.com/s/article/Brightspace-Platform-Requirements

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

YouSeeU Virtual Classroom Requirements:

https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu.

Note: Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

COMMUNICATION AND SUPPORT

If you have any questions or are having difficulties with the course material, please contact your Instructor.

Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

https://community.brightspace.com/support/s/contactsupport

University Specific Procedures:

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook.http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: Netiquette http://www.albion.com/netiquette/corerules.html

Students with Disabilities

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 have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services
Texas A&M University-Commerce
Gee Library- Room 162
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website: Office of Student Disability Resources and Services

http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/

Email Policy
All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

Attendance
For more information about the attendance policy please visit the Attendance webpage and Procedure 13.99.99.R0.01.

http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx

http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf

Academic Integrity
Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

Undergraduate Academic Dishonesty 13.99.99.R0.03

http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf

Graduate Student Academic Dishonesty 13.99.99.R0.10

http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf

Campus Concealed Carry Statement
Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.
For a list of locations, please refer to the Carrying Concealed Handguns On Campus document and/or consult your event organizer.

Web url:
http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

Other
University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Discipline Policy
"All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment." (See Student's Guide Handbook, Policies and Procedures, Conduct).

Comfortable Learning Environment

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

Academic Honesty Policy

The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

Illegal activity – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

Dishonest Conduct: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

Cheating: The unauthorized use of another's work and reporting it as your own.

Plagiarism: Using someone else's ideas and not giving proper credit.

Collusion: Acting with others to perpetrate any of the above actions regardless of personal gain.

Civility in the Academic Environment

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Nondiscrimination Notice

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Incomplete in Course

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" has not been removed at the end of one semester, it will automatically be changed to a grade of "F." If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar's Office.

Schedule

The following schedule lists the weeks and chapters that will be covered this semester. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes.

Dates	Topics

1/16/2019	Introduction to Course
	Chapter 13
1/23/2019	Chapter 14
1/30/2019	Chapter 15
2/13/2019	Exam 1 - Chapters 13 - 15
	Chapter 16
2/20/2019	Chapter 17
2/27/2019	Chapter 18
3/13/2019	Exam 2 - Chapters 16 - 18
	Chapter 19
3/27/2019	Chapter 21
4/3/2019	Chapter 22
4/10/2019	Exam 3 - Chapters 19, 21, 22
	Chapter 23
4/24/2019	Chapter 24
5/1/2019	Cash Flow Problem
5/8/2019	Comprehensive Final