

**University of North Texas at Dallas
Spring 2017
SYLLABUS**

ACCT 3120-001 Intermediate Accounting II 3 Hrs	
Department of Accounting	School of Business
Instructor Name:	Ron Fory
Office Location:	DAL2 233
Office Phone:	972 338 1804
Email Address:	ronald.Fory@untdallas.edu
Office Hours:	Tuesday, Thursday: 5:30-6:50pm
Virtual Office Hours:	By appointment
Classroom Location:	Founders Hall 303
Class Meeting Days & Times:	Tuesday & Thursday 5:30-6:50pm
Course Catalog Description:	ACCT 3120. Intermediate Accounting II. 3 hours. An in-depth study of the process of preparing and presenting financial information about an entity for outside users. Topics vary but typically include analysis of recognition, measurement and disclosure of: equity investments, financing activities (bonded debt, leases, pensions), income taxes, stockholders' equity, specialized reporting problems and cash flow.
Prerequisites:	ACCT 3110; must have a 2.5 GPA in all ACCT 3000 and ACCT 4000 courses taken at UNT or their equivalent taken at other colleges and universities to take this course. This course may not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.
Required Text:	Intermediate Accounting, 16th ed., Kieso, Weygandt, with Wiley Plus access
Recommended Text and References:	

Access to Learning Resources:	UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fheg.follett.com
Course Goals or Overview:	
	The goal of this course is to expand the student's knowledge of accounting concepts related to long-term obligations, including leases; income taxes; pensions and other post-retirement benefits; shareholders' equity; share-based compensation; accounting changes and errors; and statement of cash flows.
Learning Objectives/Outcomes: At the end of this course, the student will be able to	
1	Record acquisition, retirement, conversion or extinguishment of long-term debt, including leases.
2	Demonstrate the ability to report defined benefit pension plan obligations and assets.
3	Define deferred tax assets and liabilities.
4	Identify components of Shareholders' Equity section of a balance sheet.
5	Analyze the effect of various plans of share-based compensation.
6	Apply appropriate standards to report accounting changes and correction of errors.
7	Explain the composition and purpose of the statement of cash flows under two methods of presentation.
8	Apply appropriate accounting standards for investment accounting in various circumstances.
9	Explain the accounting for revenue to insure correct and ethical revenue recognition.

Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated by announcement in class and via Blackboard and Connect as soon as the need for the change is determined.

TOPICS	TIMELINE
Ch 13: Current Liabilities and Contingencies SLO #1 Homework in Wylie Plus	01/17/17-01/19/17
Ch 14: Long-Term Liabilities SLO #1 Homework in Wylie Plus	01/24/17-01/26/17
Ch 15: Stockholders' Equity Homework in Wylie Plus SLO #4	01/31/17-02/02/17
Chapter Exam Ch 13-15	02/07/17
Ch 16: Dilutive Securities and Earnings per Share SLO #4 Homework in Wylie Plus	02/09/17-02/14/17
Ch 17: Investments SLO #8 Homework in Wylie Plus	02/16/17-02/21/17
Ch 18: Revenue Recognition SLO #5,SLO #9 Homework in Wylie Plus	02/23/17-02/28/17
Chapter Exam Ch 16-18 (Mid-term Exam)	03/02/17
Ch 19: Accounting for Income Taxes SLO #3 Homework in Wylie Plus	03/07/17-03/09/17
SPRING BREAK	03/13/17-03/19/17
Ch 20: Accounting for Pensions and Post-Retirement Benefits SLO #2 Homework in Wylie Plus	03/21/17-03/23/17
Ch 21: Accounting for Leases Homework in Wylie Plus SLO #3	03/28/17-03/30/17
Chapter Exam Ch 19-21	04/04/17
Ch 22: Accounting Changes and Error Analysis SLO #6 Homework in Wylie Plus	04/06/17-04/11/17
Ch 23: Statement of Cash Flows SLO #7 Homework in Wylie Plus	04/13/17-04/18/17
Chapter Exam Ch 22-23 and Research Submission Due Date	04/20/17
Guest Speakers and Research Presentations	04/25/17-4/27/17
Review for Final	05/02/17-05/04/17
Final Exam	05/09/17-05/13/17

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

Exams – written tests designed to measure knowledge of presented course material

Research Projects – assignments designed to develop research ability and to present research results

Grading Matrix:

Instrument	Value (points or percentages)	Total
Progress Exams	4 chapter exams at 100 points each	400
Final Exam	200 points	200
Team Research/Problems	100 points	100
Team Research Presentations	100 points	<u>100</u>
	Total:	800

Grade Determination:

- A = 720 - 800 pts; i.e. 90% or better
- B = 640 – 719 pts; i.e. 80 – 89 %
- C = 560 – 639 pts; i.e. 70 – 79 %
- D = 480 – 559 pts; i.e. 60 – 69 %
- F = 479 pts or below; i.e. less than 60%

University Policies and Procedures

Students with Disabilities (ADA Compliance):

The University of North Texas Dallas faculty is committed to complying with the Americans with Disabilities Act (ADA). Students' with documented disabilities are responsible for informing faculty of their needs for reasonable accommodations and providing written authorized documentation. Grades assigned before an accommodation is provided will not be changed as accommodations are not retroactive. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call 972-780-3632.

Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class. Therefore, you will be expected to complete the SETE and provide me a copy of the acknowledgement you receive on completion of the survey (your input is not indicated on the acknowledgement, only that you completed it, so your responses are kept confidential and anonymous). Complete the SETE, provide me with acknowledgement, and I will record a bonus of 5 points on your final grade calculation.

Attendance/Required Study

Attendance and preparedness is expected and required for all classes. Points are allocated for attendance and preparedness. **Class will be conducted on the assumption that all reading and written assignments have been studied and have been completed to the best of the student's ability prior to the class for which assigned. (Preparation for class by reading the chapters and working the homework problems is essential.)**

Team Project:

This project will consist of 2 parts, a Professional Research/IFRS Problem, and a team presentation to report to the class the results of the research. This project will be performed in teams of 3-5, to be assigned by the instructor. The research paper must be submitted electronically using Turnitin (on Blackboard). The research paper will be in APA format, and a maximum 10 pages double-spaced (not including cover and reference pages). At least three (3) academic references (from professional publications, or otherwise peer reviewed), properly cited within the body of the paper are required. Both the research paper and the presentation of results will be accomplished as a team effort; all team members will receive the same grade, so long as all team members contribute to the paper and the presentation. The due date for the report is indicated on the attached class schedule.

Exam Policy:

Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Academic Integrity:

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at

http://www.untDallas.edu/sites/default/files/page_level2/pdf/policy/7.002%20Code%20of%20Academic_Integrity.pdf for complete provisions of this code.

Bad Weather Policy:

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website www.untDallas.edu. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically. There will be recorded lessons on Connect for those occasions class cannot be held on campus, whether due to bad weather or other requirements.

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Center for Student Rights and Responsibilities as the instructor deems appropriate.

Other Policies:

- **Use of Wiley Plus/Blackboard Learn.** Blackboard and Wiley Plus are important communication and education tools. You will be expected to be competent in these technologies, and to inform the instructor if you need help. If you choose not to purchase access to Wiley Plus, you will not be able to complete the course, since some exams are administered through Wiley Plus.
- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to "vibrate" or "silent" during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities will not be permitted in the classroom. Other electronic devices may be used in the classroom in a demonstrable application of educational assistance. If you question the appropriateness of the device in the classroom, ask the instructor for guidance.
- **Food & Drink in the Classroom.** You are expected to be responsible adults in this class. Drinks are acceptable in class, so long as there is a means of controlling a spill (such as a cup lid). You are expected to police your own area – it should be clean when you arrive, and you should leave it clean when you leave. Food is generally a disruptive agent during class, so you should resign yourself to suffer hunger during the class period, since eating in class is not allowed.
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes and researching topics related to the class. They must not be used for social activities, games, etc., during class time. If you insist on abusing this policy, you will be asked to leave the classroom.
- **Grade of Incomplete, "I"** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.