

**University of North Texas at Dallas  
Spring 2016  
SYLLABUS**

<b>ACCT 3120-002 Intermediate Accounting II 3 Hrs</b>	
<b>Department of Accounting</b>	<b>School of Business</b>
<b>Instructor Name:</b>	Ron Fory
<b>Office Location:</b>	DAL2 233
<b>Office Phone:</b>	972 338 1804
<b>Email Address:</b>	<a href="mailto:ronald.Fory@untdallas.edu">ronald.Fory@untdallas.edu</a>
<b>Office Hours:</b>	Tuesday, Thursday: 4:00-5:30pm
<b>Virtual Office Hours:</b>	By appointment
<b>Classroom Location:</b>	DAL2 304
<b>Class Meeting Days &amp; Times:</b>	<b>Wednesday 1:00-3:50pm</b>
<b>Course Catalog Description:</b>	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.
<b>Prerequisites:</b>	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.
<b>Required Text:</b>	<b>Intermediate Accounting, 15<sup>th</sup> ed., Kieso, Weygandt, with Wiley Plus access</b>
<b>Recommended Text and References:</b>	

<b>Access to Learning Resources:</b>	UNT Dallas Library: phone: (972) 780-3625; web: <a href="http://www.unt.edu/unt-dallas/library.htm">http://www.unt.edu/unt-dallas/library.htm</a> UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: <a href="mailto:1012mgr@fheg.follett.com">1012mgr@fheg.follett.com</a>
<b>Course Goals or Overview:</b>	
	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.
<b>Learning Objectives/Outcomes:</b> 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.

## 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	01/20/16
Ch 14: Long-Term Liabilities	01/27/16
Ch 15: Stockholders' Equity	02/03/16
<b>Chapter Exam Ch 13-15</b>	<b>02/10/16</b>
Ch 16: Dilutive Securities and Earnings per Share	02/10/16
Ch 17: Investments	02/17/16
Ch 18: Revenue Recognition	02/25/16
<b>Chapter Exam Ch 16-18 (Mid-term Exam)</b>	<b>03/02/16</b>
Ch 19: Accounting for Income Taxes	03/09/16
<b>SPRING BREAK</b>	<b>03/16/16</b>
Ch 20: Accounting for Pensions and Post-Retirement Benefits	03/23/16
Ch 21: Accounting for Leases	03/30/16
<b>Chapter Exam Ch 19-21</b>	<b>04/06/16</b>
Ch 22: Accounting Changes and Error Analysis	04/06/16
Ch 23: Statement of Cash Flows	04/13/16
<b>Chapter Exam Ch 22-23</b>	<b>04/20/16</b>
<b>Guest Speakers</b>	04/20/16-4/27/16
Review for Final	05/04/16
<b>Final Exam</b>	<b>05/09/16-05/13/16</b>

## 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 measure ability to apply presented course material

### Grading Matrix:

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

### 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.)**

Attendance/Preparedness will be graded daily. Each day attendance will be taken, either orally or with an attendance sheet. **STUDENTS ARE TO ANSWER "PREPARED", OR SIGN THE SHEET ONLY IF PREPARED**

**FOR THE DAY'S ASSIGNMENT. STUDENTS UNABLE TO GIVE A RECITATION ON CURRENT MATERIAL WHEN CALLED UPON WILL BE CONSIDERED ABSENT FOR THAT DAY. STUDENTS ARE RESPONSIBLE FOR SIGNING THE DAILY ATTENDANCE/PREPAREDNESS SHEET BY THE END OF THE CLASS PERIOD. If you do not wish to be called upon (using one of your available absences-see below), please give me a note to that effect prior to the beginning of class for that day.**

#### **POINT SCALE**

0-2 Absences	100 points
3-4 Absences	90 points
5 Absences	80 points
6 Absences	70 points
7 Absences	60 points
8 Absences	50 points
9 Absences	40 points
>9 Absences	0 points

**(This policy will go into effect starting the 3rd week of class.)**

#### **Team Project:**

This project will consist of 2 submissions, a Financial Reporting Problem and a Professional Research/IFRS Problem. This project will be performed in teams of 2-3, to be assigned by the instructor.

##### **Financial Reporting Problem**

The team will select a Financial Reporting Problem (from end-of-chapter materials) to be approved by the instructor. The report should be submitted electronically using Excel or Word. The due date for the report is indicated on the attached class schedule (10% per day penalty for late submissions).

##### **Professional Research/IFRS Problem**

Each team will select a Professional Research Problem (from end-of-chapter materials) to be approved by the instructor. This problem can be either a FASB Codification problem or an IFRS one. The solution should be submitted electronically using Word. The due date for the report is indicated on the attached class schedule (10% per day penalty for late submissions).

#### **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](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](http://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.

#### **Attendance and Participation Policy:**

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or

to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

#### **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.