

University of North Texas at Dallas  
Fall, 2014  
Syllabus

<b>ACCT 3120 Intermediate Accounting II, 3 Hrs</b>			
<b>Department of</b>	<b>Accounting</b>	<b>Division of</b>	<b>Business and Public Leadership</b>
<b>Instructor Name:</b>	Randall L. Hahn, Ph.D., CPA		
<b>Office Location:</b>	DAL2 238		
<b>Office Phone:</b>	(972)338-1806		
<b>Email Address:</b>	<a href="mailto:Randall.Hahn@unt.edu">Randall.Hahn@unt.edu</a>		
<b>Office Hours:</b>	M,W 3:00-5:30 PM, T,Th 4:00-6:30, or by appointment		
<b>Virtual Office Hours:</b>	By appointment		
<b>Classroom Location:</b>	DAL2 304		
<b>Class Meeting Days &amp; Times:</b>	T,Th 2:30-3:50pm		
<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>	Intermediate Accounting-Reporting and Analysis, Wahlen, Jones, Pagach		
<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@fhqg.follett.com">1012mgr@fhqg.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 Evaluation Methods

Component	Points	%
5 <a href="#">Regular Exams</a> (100 pts ea.)	500	61
1 <a href="#">Final Exam</a> (100 pts)	100	13
<a href="#">Attendance/Preparedness</a>	100	13
10 <a href="#">Chapter Quizzes</a> (Drop lowest 2)	80	10
1 Team Project (see below)	20	3
<b>TOTAL</b>	<b>800</b>	<b>100</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 = 0-479 pts

### Exams

Exams will be 70%-80% objective and 20%-30% problems/essays. The final exam will generally be over the current material but will necessarily incorporate earlier concepts. See [Calendar](#) for dates and times. Any required make-ups will be administered during the week prior to the final exam. Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

### 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 3<sup>rd</sup> week of class.)**

### Quizzes

There will be a quiz (on Cengage) after each chapter. Each quiz (10 in total) will be worth 10 points and the student must drop the lowest 2 quizzes. You will have 2 attempts to complete the quiz. **Quizzes are important in that they help the student review the chapter material and will be of a nature similar to exam questions.** These chapter quizzes will be due no later than 1 class day AFTER the chapter material is completed. See [Calendar](#) for dates and times. There are no make-ups for these quizzes once due.

### Team Project:

Each team (2-3 students) will be expected to work together to complete both a creative problem and a research problem. These can be found at the end of the chapters and will be assigned by the instructor. They are to be 1) completed using word or excel and submitted to the instructor and 2) presented to the class in the form of a 10-minute oral presentation. See calendar below for presentation dates.

There are two components to the grade: a team grade (16 pts) and an individual grade (4 pts). The team grade will be assigned by the instructor based 50% on the submitted assignment and 50% on the required presentation (see calendar below). The individual grade will be based on your peer evaluation. At the end of the semester, you will evaluate each of the other members of your team. The evaluation empowers team members to penalize any member of the team who is not making a fair contribution to the team effort. These will be assigned approximately halfway through the semester.

### Course Outline\*

<b>Date</b>	<b>Material</b>	<b>Chap</b>	<b>Problems</b>
Aug 26	Overview; Chapter 13, Investments	13	
Aug 28	Chapter 13 (cont.)	13	See Cengage
Sep 2	Chapter 13 (cont.)	13	See Cengage; Ch 13 Quiz due in one day.
Sep 4	Chapter 14, Bonds, Long-term Debt	14	See Cengage
Sep 9	Chapter 14 (cont.)	14	See Cengage; Ch 14 Quiz due in one day.
Sep 11	<b>Exam, Chapters 13,14</b>		
Sep 16	Chapter 15, Contributed Capital	15	See Cengage
Sep 18	Chapter 15 (cont.)	15	See Cengage
Sep 23	Chapter 15 (cont.)	15	See Cengage; Ch 15 Quiz due in one day.
Sep 25	Chapter 16, Retained Earnings, EPS	16	See Cengage
Sep 30	Chapter 16 (cont.)	16	See Cengage
Oct 2	Chapter 16 (cont.)	16	See Cengage; Ch 16 Quiz due in one day.
Oct 7	<b>Exam, Chapters 15,16</b>		
Oct 9	Chapter 17, Revenue Recognition	17	See Cengage
Oct 14	Chapter 17 (cont.)	17	See Cengage; Ch 17 Quiz due in one day.
Oct 16	Chapter 18, Accounting for Income Taxes	18	See Cengage
Oct 21	Chapter 18 (cont.)	18	See Cengage; Ch 18 Quiz Due in one day.
Oct 14	<b>Exam, Chapters 17,18</b>	18	
Oct 28	Chapter 19, Postretirement benefits	19	See Cengage
Oct 30	Chapter 19 (cont.)	19	See Cengage; Ch 19 Quiz Due in one day.

Nov 4	Chapter 20, Leases	20	See Cengage
Nov 6	Chapter 20 (cont.)	20	See Cengage; Ch 20 Quiz Due in one day.
Nov 11	<b>Exam, Chapters 19,20</b>		
Nov 13	Chapter 21, Statement of Cash Flows	21	See Cengage
Nov 18	Chapter 21 (cont.)	21	See Cengage; Ch 21 Quiz Due in one day.
Nov 20	Chapter 22, Acct for Changes, Errors	22	See Cengage
Nov 25	Chapter 22 (cont.)	22	See Cengage; Ch 22 Quiz Due in one day.
Nov 27	<b>Thanksgiving</b>		
Dec 2	Case & Research Presentations		
Dec 4	Case & Research Presentations/Final Review		
Dec 9	<b>Final Exam, Chapters 21,22</b>		

**\*The instructor reserves the right to make changes to (delete, add, or modify) this Syllabus as the semester progresses. Any changes to this schedule will be communicated by class announcement as well as posting on Blackboard and Cengage as soon as the change is determined.**

**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 (available in the Student Life Office). 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 Student Life at 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 given an extra 5 points upon the provision of the acknowledgment that you have completed the SETE. I only need to see the acknowledgement, as your survey responses are kept confidential and anonymous.

**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.unt.edu/unt-dallas/policies/Chapter07StudentAffairs,Education,andFunding/7.002CodeofAcademicIntegrity.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.unt.edu/dallas](http://www.unt.edu/dallas). Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically. There will be recorded lessons on Blackboard 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 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**. If the student is texting during the class, a warning will first be given. The second incident will result in the student being considered absent for the class for that day.
- **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.
- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help.
- **Grade of Incomplete, “I”** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.