

# COURSE SYLLABUS

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**YEAR COURSE OFFERED:** 2019

**SEMESTER COURSE OFFERED:** Spring

**DEPARTMENT:** Accountancy & Taxation

**COURSE NUMBER:** Acct 3368

**NAME OF COURSE:** Intermediate Accounting II

**NAME OF INSTRUCTOR:** Dr. Edward Nathan CPA Telephone: 713-473-4827

OFFICE: Melcher 370C Email: enathan@uh.edu

**Web Page:** <http://bauer.uh.edu/enathan/>

**Office Hours:** Tuesday & Thursday 9:15 - 10:00

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**The information contained in this class syllabus is subject to change without notice. Students are expected to be aware of any additional course policies presented by the instructor during the course.**

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## **Learning Objectives**

The C.T. Bauer College of Business and the Department of Accountancy & Taxation have established Learning Goals for each of our programs as part of our accreditation by the Association to Advance Collegiate Schools of Business. Additional information about the learning goals for accounting may be found at <http://www.bauer.uh.edu/departments/accy/why-accounting/accounting-learning-goals.php>.

This course incorporates the following BBA Accounting Program Learning Goals:

- a) Capacity to record, analyze, and interpret financial and other information (mechanics/journal entry) through class lectures, homework and exams;
- b) Capacity to identify and diagnose accounting problems through class lectures, homework and exams; and
- c) Basic understanding of accounting and financial concepts (theoretical) through class lectures, homework and exams.

**The Mission of the Department of Accountancy and Taxation is to:**

- Prepare accounting graduates for leadership roles in the accounting profession;

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- Conduct research that advances the body of accounting knowledge, and inevitably has implications on accounting practice;
- Perform service that leads to the efficient and effective practice of accounting.

To achieve its mission, the Department of Accountancy and Taxation strives to:

- Prepare its undergraduate students for graduate education or productive careers by establishing the foundations for life-long learning;
- Prepare its master-level students for positions of leadership in the accounting profession;
- Prepare its doctoral students for successful careers in accounting education and research;
- Develop innovative and effective instructional methods that stimulate accounting learning;
- Provide significant intellectual contributions in basic and applied accounting scholarship;
- Provide significant service and leadership to the accounting profession, the College of Business, the University, and to both professional and academic organizations.

## Major Assignments/Exams

**EXAMINATIONS:** Dates and coverage.

- a) Friday, February 22, 5:20-7:20, over chapters 16-19
- b) Friday, March 29, 5:20-7:20, over chapters 20-22.
- c) Final Exam, Thursday, May 2, 5:00 - 8:00
- d) Last day to drop with a grade of “W” is Thursday, April 4.
- e) No Makeup exams are given without a university excused absence. Call and email me before missing any exams for any reason.

## **GRADING AND CLASSROOM POLICIES:**

- a) A high academic level will be maintained. Final grades will be determined using the following factors and weights.

	<u>Percent</u>
First Exam	25
Second Exam	25
Final Exam	30
Case Problem due last class (April 25)	10
Homework Problems (Wiley Plus online)	<u>10</u>
	100

- b) A = 90% of total possible points and above;  $80\% \leq B < 90\%$ ;  $62 \leq C < 80\%$ ;  $52\% \leq D < 62$ ; F = Below 52. Plus and minus grades may also be used to help you.
- c) **WORK SCHEDULES: DO NOT REGISTER FOR THIS CLASS IF IT CONFLICTS WITH YOUR WORK SCHEDULE. WE WILL NOT ADAPT THE COURSE TO FIT THESE SCHEDULES.**

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## d) POLICY ON INCOMPLETE (I) GRADES

The University of Houston regulations for assigning incomplete grades state:

"The grade of I (incomplete) is a conditional and temporary grade given when students are *passing* a course, but for reasons beyond their control, have not completed a *relatively small part* of all requirements" (emphasis added). Reasons for a student being unable to complete a course are due to: "Health, Accident, Injury, or Family Tragedy." A student who wants to try to improve their course grade, or avoid scholastic probation, or avoid loss of scholarship grants, etc., WILL NOT be given an incomplete grade.

- e) The C. T. Bauer College of Business would like to help students who have disabilities achieve their highest potential. To this end, in order to receive academic accommodations, students must register with the Center for Students with Disabilities (CSD) (telephone 713-743-5400), and present approved accommodation documentation to their instructors in a timely manner. The Center for Students with Disabilities provides a wide variety of academic support services to all currently-enrolled UH students who have any type of mental or physical disability of either a temporary or permanent nature. These services include assistance with course accommodations, adaptive equipment, individualized exam administration, taped textbooks, wheelchair repair, library needs, registration, handicapped parking, accessible housing and transportation, as well as many other needs.
- f) Academic Honesty: The University of Houston Academic Honesty Policy is strictly enforced by the C. T. Bauer College of Business. No violations of this policy will be tolerated in this course. A discussion of the policy is included in the University of Houston Student Handbook. The Handbook is at <http://www.uh.edu/dos/hdbk/acad/achonpol.html>. Students are expected to be familiar with this policy.
- g) The CBA has a policy that requires all of its instructors to be evaluated by their students. The results of these evaluations are important to provide feedback to instructors on how their performance can be improved. In addition, these evaluations are carefully considered in promotion, salary adjustment, and other important decisions. We openly encourage students to provide feedback to the instructors and to the CBA through the evaluation process.

## Required Reading

### TEXTBOOKS:

- a) Kieso, Weygandt, and Warfield, Intermediate Accounting, Sixteenth Edition, Wiley Company.
- b) Pack of three Scantron computer scoring sheets.

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## Recommended Reading

Gleim, Irvin, Financial Accounting Exam Questions and Explanations, Twentieth Edition, Gleim Publications.

## List of discussion/lecture topics – from the required textbook

<u>DATE</u>	<u>CHAPTER</u>	<u>CLASS DISCUSSION</u>
Jan. 14+15	16	E16-1,E16-7
16+17	16	E16-12
22+23	16	E16-16,E16-18,P16-5
24+28	17	E17-3,E17-4
29+30	17	E17-15
31+4	17	E17-18,E17-17
Feb. 5+6	18	E18-5, E18-15, Handout
7+11	18	E18-33
12+13	19	E19-6,E19-11,Handout
14+18	19	E19-4,E19-19,E19-22
19+20	19	HANDOUT
Feb. 22		TEST
25+26	20	E20-2,E20-6
27+28	20	E20-5,E20-8
Mar. 4+5	20	HANDOUTS
6+7	21	Revised ch21: E21-5
18+19	21	Revised ch21: E21-4, E21-3
20+21	21	Revised ch21: E21-10, E21-17
25+26	22	E22-1
27+28	22	E22-8
Mar. 29		TEST
Apr. 1+2	23	E23-11
8+9	23	E23-13,E23-14

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Apr.	10+11	23	P23-6
	15+16	24	P24-3
	17+18	24	E24-2
	22+23	17a	P17-14
	24+25	17a	P17-15,P17-16

**Note:** No Classes on Thursday, February 21, Wednesday & Thursday April 3&4, and Monday, April 29 to compensate for Friday night exams.

**Online Homework deadlines** – All Homework is submitted through the Wiley Plus website. You are given three chances to get your best homework grade for each assignment. Register your access code and access the Wiley Plus site at:  
<http://edugen.wileyplus.com/edugen/class/cls680044/>

Homework is graded on a 100 point scale with an additional 10 points added to your homework average for all students still breathing on the last day of class. Due dates for online assignments are at **11:00PM** on the following dates:

Chapter 16	February 3
Chapter 17	February 10
Chapter 18	February 17
Chapter 19	February 21
Chapter 20	March 10
Chapter 21	March 24
Chapter 22	March 28
Chapter 23	April 14
Chapter 24	April 21
Chapter 17a	April 28