COURSE SYLLABUS

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YEAR COURSE OFFERED: 2017
SEMESTER COURSE OFFERED: Fall
DEPARTMENT: Accountancy & Taxation
COURSE NUMBER: Acct 3368
NAME OF COURSE: Intermediate Accounting II
NAME OF INSTRUCTOR: Dr. Ed Nathan CPA Telephone: 713-743-4827
OFFICE: 370-C Melcher Email: enathan@uh.edu
Web Page: http://bauer.uh.edu/enathan/
Office Hours: Tuesday and Thursday 9:30-10:00

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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, September 29, 5:20-7:30, over chapters 16-19
  b) Friday, October 27, 5:20-7:30, over chapters 20-22.
  c) Final Exam, Wednesday, December 6, 5:00 - 8:00
  d) Last day to drop with a grade of “W” is Tuesday, October 31.
  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.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Exam</td>
<td>25</td>
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<tr>
<td>Second Exam</td>
<td>25</td>
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<tr>
<td>Final Exam</td>
<td>30</td>
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<tr>
<td>Case Problem due last class</td>
<td>10</td>
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<tr>
<td>Homework Problems (Wiley Plus online)</td>
<td>10</td>
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<td>100</td>
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</table>

b) A = 90% of total possible points and above; 80% < B < 90%; 62< C < 80%; 52% < 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.
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) Counseling and Psychological Services (CAPS) can help students who are
having difficulties managing stress, adjusting to college, or feeling sad and
hopeless. You can reach CAPS (www.uh.edu/caps) by calling 713-743-5454
during and after business hours for routine appointments or if you or
someone you know is in crisis. Also, there is no appointment necessary for
the “Let's Talk” program, which is a drop-in consultation service at convenient
locations and hours around campus.

g) 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.

h) 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.
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Required Reading

TEXTBOOKS:
b) Pack of three Scantron computer scoring sheets.

Recommended Reading


List of discussion/lecture topics – from the required textbook

<table>
<thead>
<tr>
<th>DATE</th>
<th>CHAPTER</th>
<th>CLASS DISCUSSION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug. 21+22</td>
<td>16</td>
<td>E16-1,E16-7</td>
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<tr>
<td>23+24</td>
<td>16</td>
<td>E16-12</td>
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<tr>
<td>28+29</td>
<td>16</td>
<td>E16-16,E16-18,P16-5</td>
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<tr>
<td>30+31</td>
<td>17</td>
<td>E17-3,E17-4</td>
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<tr>
<td>Sept. 5+6</td>
<td>17</td>
<td>E17-15</td>
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<tr>
<td>7+11</td>
<td>17</td>
<td>E17-18,E17-17</td>
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<tr>
<td>12+13</td>
<td>18</td>
<td>Handout,E18-5,E18-15</td>
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<tr>
<td>14+18</td>
<td>18</td>
<td>E18-33</td>
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<tr>
<td>19+20</td>
<td>19</td>
<td>E19-6,E19-11,Handout</td>
</tr>
<tr>
<td>26+27</td>
<td>19</td>
<td>HANDOUT</td>
</tr>
<tr>
<td>Sept. 29</td>
<td></td>
<td>TEST</td>
</tr>
<tr>
<td>Oct. 2+3</td>
<td>20</td>
<td>E20-2,E20-6</td>
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<tr>
<td>4+5</td>
<td>20</td>
<td>E20-5,E20-8</td>
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<tr>
<td>9+10</td>
<td>20</td>
<td>HANDOUTS</td>
</tr>
<tr>
<td>11+12</td>
<td>21</td>
<td>21-5 USE REVISED CHAPTER 21 FOR ALL</td>
</tr>
<tr>
<td>16+17</td>
<td>21</td>
<td>E21-4,E21-3</td>
</tr>
<tr>
<td>18+19</td>
<td>21</td>
<td>E21-10, E21-17</td>
</tr>
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</table>
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23+24        22        E22-1
25+26        22        E22-8

Oct. 27     TEST

Nov. 1+2     23        E23-11
6+7         23        E23-13,E23-14
8+9         23        P23-6
13+14       24        P24-3
15+16       24        E24-2

Nov. 22-25  THANKSGIVING HOLIDAY

27+28       17a       P17-14
29+30       17a       P17-15,P17-16

Note: No Classes on Thursday September 28, Monday October 30 & Tuesday October 31 and Monday & Tuesday November 20-21 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/cls574322/

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    September 3
Chapter 17    September 17
Chapter 18    September 24
Chapter 19    September 28
Chapter 20    October 15
Chapter 21    October 22
Chapter 22    October 26
Chapter 23    November 12
Chapter 24    November 26
Chapter 17a   December 3