COURSE SYLLABUS

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

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.

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.

<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 (April 25)</td>
<td>10</td>
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<tr>
<td>Homework Problems (Wiley Plus online)</td>
<td>10</td>
</tr>
</tbody>
</table>

100

- 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) 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


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