ACC 3304 – Intermediate Accounting II

Course Description/Overview

Accounting for stockholders’ equity, earnings per share, pensions, leases, income taxes and other items. Preparation of cash flows

Prerequisites

Knowledge
ACC 3303

Technology
Retrieve materials from Blackboard. Must be able to access online homework, CengageNow. Excel knowledge helpful.

Classroom Philosophy
To keep both the students and the professor focused on the material, drinks, food, hats, chewing tobacco, pagers, text messaging, and cellular phones are not allowed in class.

Class Meeting Times
Class meets on Mondays and Wednesdays in Rassman 104 at 12:00-1:15

Technical Support
The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at helpdesk@angelo.edu. Technical support for on-line homework is available on weekdays at Cengage.com/support or call 1-866-944-2427.

Faculty/Instructor Information

Dr. Norman A. Sunderman
Professor of Accounting
Office: Rassman 246
Phone: (325) 486-6498
E-mail: norman.sunderman@angelo.edu
Office Hours: 9:30-11:00 on Mondays and Wednesdays and 1:00-2:00 on Tuesdays and Thursdays. Other times by appointment.

Course Objectives

Learning Objectives:
Upon completion of this course, students will be able to...

1. Identify factual accounting knowledge, such as terminology, fundamental principles, classifications, generalizations and methods.
2. Apply accounting principles in unique situations.
3. Solve problems and make decisions based on the results of the solutions to the problems.

You will meet the objectives above through a combination of exams and homework that will measure your learning.
Course Textbook and Required Readings

2. Homework uses CengageNow
3. Registration Website: https://login.cengagebrain.com/course/E-Y84EY7HU4E6ED
4. Course Key: E-Y84EY7HU4E6ED
5. HP10BII+ financial calculator
6. Four column ledger paper
7. 3” three ring notebook and chapter dividers

Course materials may be found on the University’s Blackboard system at http://blackboard.angelo.edu. PowerPoint slides are available on Blackboard. Print using Pure Black and White, not Grayscale.

Grading Policies

This course employs the following to measure student learning.

<table>
<thead>
<tr>
<th>Grade Calculations</th>
<th>Points</th>
<th>Due</th>
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<tbody>
<tr>
<td>Exam #1</td>
<td>100</td>
<td>September 25</td>
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<tr>
<td>Exam #2</td>
<td>100</td>
<td>October 18</td>
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<td>Exam #3</td>
<td>100</td>
<td>November 13</td>
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<td>Exam #4</td>
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<td>December 11 at 1:00</td>
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<td>Chapter homework</td>
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<td>Due as posted at 11:00 pm</td>
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<td>CengageNow for each chapter,</td>
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Angelo State University employs a letter grade system. Grades in this course are determined on a point scale:

A = 360
B = 320
C = 280
D = 240
F = 239 or less

**Response Time**

Exams will normally be returned within seven days. Response to emails will normally be within 24 hours Monday through Friday.

**Missed/Late Work**

- Online Cengage Now homework is automatically submitted as is at 11:00 pm on the due date.
- If you are unable to take an exam for a valid reason, recognized by the university, such as illness or death in the family, a makeup exam will be scheduled. You will be required to produce documentary evidence to substantiate your claim. Any other excuse must be approved by telephone in advance. If no advance approval is given, there will be no make-up.

**Participation/Absenteeism**

- Students should be prepared for class and are expected to participate in solving in-class problems.
- All students are expected to attend every lecture and be punctual. Four absences are allowed. **Three points will be deducted from the total for every additional absence.**

**Final Exam**

The fourth exam is not comprehensive and has the same weight as the other exams.

**Course Policies**

**Academic Honesty and Integrity**

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code and the ASU Student Handbook.

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding the Academic Honor Code, which is contained in both print and web versions of the Student Handbook.

It is the professor’s intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there
are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do no violate this trust. Violation of academic integrity will result in a failing grade for the course.

**College of Business Code of Ethics**

Students, faculty, administrators and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one’s actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

**Courtesy and Respect**

Courtesy and Respect are essential ingredients to this course. We respect each other's opinions and respect their point of view at all times while in our class sessions. The use of profanity & harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, life style, race (ethnicity), religion, etc., violations of these rules will result in immediate dismissal from the course.

**Accommodations for Disability**

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student’s responsibility to initiate such a request by emailing studentservices@angelo.edu, or by contacting:

Mrs. Dallas Swafford  
Director of Student Development  
Office of Student Affairs  
University Center, Suite 112
Student absence for religious holidays

As stated in the Angelo State University Operating Policy and Procedure (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

Course Drop

To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit http://www.angelo.edu/services/registrars_office/course_drop_provisions.php.

Incomplete as a Course grade

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade I is given when the student is unable to complete the course because of illness or personal misfortune. An I that is not removed before the end of the next long semester automatically becomes an F. A graduate student will be allowed one year to remove a grade of I before it automatically becomes an F. To graduate from ASU, a student must complete all I’s.

Grade Appeal Process

As stated in the Angelo State University Operating Policy and Procedure (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: http://www.angelo.edu/content/files/14196-op-1003-grade-grievance.

Course Outline

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
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<tr>
<td>28 August</td>
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<td>6 September</td>
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<td>Investments and Long-Term Receivables</td>
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Success is dependent on our effort
-Sophocles-