

# ACCT 3304 – Intermediate Accounting II

## **Course Description/Overview**

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### **Current Course Catalog Description**

A continuation of Accounting 3303 with a special emphasis on generally accepted accounting principles as applied to the business enterprise.

### **Prerequisite Knowledge**

ACCT 3303

### **Course Technology**

We will be using Blackboard and a publisher-provided online system (myBusinessCourse) for retrieving course materials and submitting assignments.

### **Class Meeting Times**

Mondays and Wednesdays from 11:00-12:15  
RAS 266

### **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](mailto:helpdesk@angelo.edu)

## **Faculty/Instructor Information**

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Ms. Jenny Davis, MBA, CPA

*Instructor, Department of Accounting, Economics and Finance*

Office: RAS 255

Phone: 325-486-6498

E-Mail: [jenny.davis@angelo.edu](mailto:jenny.davis@angelo.edu)

Office Hours: Mondays and Wednesdays from 12:15-1:45 and by appointment.

## **Student Learning Outcomes**

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Upon completion of this course students will be able to:

- Analyze and record transactions involving inventory, fixed assets, natural resources, intangible assets, investments, liabilities, and stockholder's equity in accordance with generally accepted accounting principles (GAAP).
- Construct and interpret corporate financial statements (income statement, statement of stockholders' equity, balance sheet, statement of cash flows) including these transactions.
- Execute all the steps in the accounting cycle when these transactions are involved.

## Assessment Methods

### Chapter Homework

Each chapter has 50 points allocated towards homework. These assignments are completed in myBusinessCourse (mBC).

### Exams

Your understanding of our course content will be assessed via exams taken in class. Please see the Grading Policies and the Course Outline for details on each exam's content and scheduled date.

## Course Textbook and Required Readings

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Author: Hanlon, Hodder, Nelson, Roulstone, Dragoo  
Book title: Intermediate Accounting (Volume 1)  
Edition: 2nd  
Year: 2020  
Publisher: Cambridge Business Publishers  
ISBN: 9781618533135

Author: Hanlon, Hodder, Nelson, Roulstone, Dragoo  
Book title: Intermediate Accounting (Volume 2)  
Edition: 2nd  
Year: 2020  
Publisher: Cambridge Business Publishers  
ISBN: 9781618533357

myBusinessCourse access

Other readings will be assigned in a timely manner as needed and will be provided to you as PDF, in MS Word format, or as a link to an online resource.

## Grading Policies

This course employs the following to measure student learning:

<b>Grade Calculations</b>	<b>Point Value (Percent of Grade)</b>	<b>Due</b>
Chapter Homework (9 chapters)	450 points (45%)	Various - see Course Outline
Exam 1: Chapters 9 & 10	100 points (10%)	Various - see Course Outline
Exam 2: Chapters 11 & 12	100 points (10%)	Monday, February 21
Exam 3: Chapters 13 & 14	100 points (10%)	Monday, April 4
Exam 4: Chapters 15 & 16	100 points (10%)	Thursday, May 12
Exam 5: Chapter 20	50 points (5%)	
Comprehensive Final Exam	100 points (10%)	Monday, May 9, 1:00-3:00

Chapter Homework	450 points
Exam 1	100 points
Exam 2	100 points
Exam 3	100 points
Exam 4	100 points
Exam 5	50 points
<u>Comprehensive Final Exam</u>	<u>100 points</u>

Total 1,000 points

Angelo State University employs a letter grade system. Grades in this course are determined on a percentage scale:

- A = 90 – 100 %
- B = 80 – 89 %
- C = 70 – 79 %
- D = 60 – 69 %
- F = 59 % and below

**Where are my grades?**

All grades will be posted in the Blackboard gradebook. Once you are logged into our Blackboard course, you will see “My Grades” in the left margin.

Submissions not automatically graded will be graded and posted one week after the due date.

**Response Time**

I respond to all emails and voicemails within one business day. Those received on a Friday will be answered the following Monday. Those received on holidays will be answered the next business day.

Please allow one business day to pass before emailing or calling a second time about the same issue.

**Missed/Late Work**

As a general policy, assignments and exams are required to be completed as scheduled. I do not accept late work or exams except for documented emergencies that must be reported to me within 48 hours of the due date.

**Participation/Absenteeism**

Regular and active participation is an essential and important aspect of any class. Absenteeism, not participating, and non-communication can severely impact your success in this course.

**Final Exam**

The comprehensive final exam is worth 100 points. It is scheduled for Monday, May 9 from 1:00-3:00.

## Course Policies

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### *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, which is in both print and web versions of the ASU Student Handbook.

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 not violate this trust. Violation of academic integrity will result in a failing grade for the course.

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.

### *Plagiarism*

Plagiarism is a serious topic covered in ASU's [Academic Integrity policy](#) in the Student Handbook. Plagiarism is the action or practice of taking someone else's work, idea, etc., and passing it off as one's own. Plagiarism is literary theft.

In your discussions and/or your papers, it is unacceptable to copy word-for-word without quotation marks and the source of the quotation. It is expected that you will summarize or paraphrase ideas giving appropriate credit to the source both in the body of your paper and the reference list.

Papers are subject to be evaluated for originality via Turnitin. Resources to help you understand this policy better are available at the [ASU Writing Center](#).

### *Copyright Policy*

Students officially enrolled in this course should make only one printed copy of the given articles and/or chapters. You are expressly prohibited from distributing or reproducing any portion of course readings in printed or electronic form without written permission from the copyright holders or publishers.

### *Code of Ethics*

Students, faculty, administrators and professional staff of the Norris-Vincent 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 other points of view at all times while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, lifestyle, religion, etc., violations of these rules will result in appropriate disciplinary actions.

## ***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](mailto:studentservices@angelo.edu), or by contacting:

Mrs. Dallas Swafford  
Director of Student Development  
Office of Student Affairs  
University Center, Suite 112  
325-942-2047 Office  
325-942-2211 FAX  
[Dallas.Swafford@angelo.edu](mailto:Dallas.Swafford@angelo.edu)

## ***Title IX***

Angelo State University is committed to providing and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from sex discrimination of any kind. In accordance with Title VII, Title IX, the Violence Against Women Act (VAWA), the Campus Sexual Violence Elimination Act (SaVE), and other federal and state laws, the University prohibits discrimination based on sex, which includes pregnancy, and other types of Sexual Misconduct. Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination and unwelcome behavior of a sexual nature. The term includes sexual harassment, nonconsensual sexual contact, nonconsensual sexual intercourse, sexual assault, sexual exploitation, stalking, public indecency, interpersonal violence (domestic violence or dating violence), sexual violence, and any other misconduct based on sex.

You are encouraged to report any incidents involving sexual misconduct to the Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator, Michelle Miller, J.D. You may submit reports in the following manner:

- Online: [www.angelo.edu/incident-form](http://www.angelo.edu/incident-form)
- Face to Face: Mayer Administration Building, Room 210
- Phone: 325-942-2022
- Email: [michelle.miller@angelo.edu](mailto:michelle.miller@angelo.edu)

Note, as a faculty member at Angelo State, I am a mandatory reporter and must report incidents involving sexual misconduct to the Title IX Coordinator. Should you wish to speak to someone in confidence about an issue, you may contact the University Counseling Center (325-942-2371), the 24-Hour Crisis Helpline (325-486-6345), or the University Health Clinic (325-942-2171).

For more information about resources related to sexual misconduct, Title IX, or Angelo State's policy please visit: [www.angelo.edu/title-ix](http://www.angelo.edu/title-ix).

## ***Student absence for religious holidays***

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class 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/registrar\\_office/course\\_drop\\_provisions.php](http://www.angelo.edu/services/registrar_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. For undergraduates, 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 Procedures (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, has experienced inequitable evaluation procedures, or inappropriate grading practices, 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 grade appeal 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

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	Class Date	Topic	Activities Due @ 11:59 PM CT
W	1/19	Introduction	
M	1/24	C9 Inventory: Measurement	
W	1/26	C9	
M	1/31	C10 Inventory: Additional Issues	
W	2/2	C10	
M	2/7	Remaining content & Exam Review	C9 & C10 Homework Due (mBC)
W	2/9	Exam 1	
M	2/14	C11 PP&E: Acquisition & Disposition	
W	2/16	C11	
M	2/21	C12 Depreciation, Impairments, & Depletion	
W	2/23	C12	
M	2/28	Remaining content & Exam Review	C11 & C12 Homework Due (mBC)
W	3/2	Exam 2	
M	3/7	C13 Intangible Assets & Goodwill	
W	3/9	C13	
M	3/21	C14 Investments in Debt & Equity Securities	
W	3/23	C14	
M	3/28	Remaining content & Exam Review	C13 & C14 Homework Due (mBC)
W	3/30	Exam 3	
M	4/4	C15 Current Liabilities & Contingencies	
W	4/6	C15	
M	4/11	C16 Long-Term Liabilities	
W	4/13	C16	
M	4/18	Remaining content & Exam Review	C15 & C16 Homework Due (mBC)
W	4/20	Exam 4	
M	4/25	C20 Stockholders' Equity	
W	4/27	C20	
M	5/2	Remaining content & Exam Review	C20 Homework Due (mBC)
W	5/4	Exam 5	
M	5/9 1:00-3:00	Final Exam	