

Course #:	ACCT 3020, Section 1	Office:	Systems), MOS Access, Network+, OCP-DBA (in progress); Professor, July 2003; Tenured, July 1, 2007
Course title:	Intermediate Accounting II	Telephone:	435-652-7747
Credit hours:	3 undergraduate semester hours	Fees:	None.
Prerequisites:	ACCT 3010 (Intermediate Accounting I)	Email:	barrett@dixie.edu
Term:	Spring 2010	Home page:	Blackboard
Meeting time:	MWF, 1200 to 1250	Office hours:	MTWR 1430 - 1530 and by appointment
Location:	Udvar-Hazy Business Building, RM 230		
Instructor:	Kevin S. Barrett, PhD (Accounting), CPA, CMA, CIA; Graduate Certificate (Information		

COURSE DESCRIPTION:

A continuation of Intermediate Accounting I, this course covers long-term liabilities, stockholders' equity, dilutive securities and earnings per share, investments (including derivatives), accounting for income taxes, accounting for pensions and postretirement benefits, accounting for leases, accounting changes and error analysis, statement of cash flows, and full disclosure in financial reporting (including financial statement analysis).

LEARNING OBJECTIVES:

The objective of this course is to develop in students an in-depth understanding of the traditional financial accounting topics, as well as introduce them to recent developments in accounting and reporting practices promulgated by the leading professional accounting organizations and applied by practitioners in public accounting and industry. The course presents material related to basic financial statement form and content, accounting reporting systems, financial transaction valuation, and the structure for developing and enforcing GAAP. It is a course where students begin to integrate knowledge from accounting and other disciplines. Many of the accounting problems discussed are comprehensive, requiring logical analysis and an understanding of how all of the pieces fit into the whole of accounting. To perform well, students will need to look at the subject of accounting broadly and develop a good foundation in the conceptual framework that defines the profession.

COURSE REQUIREMENTS AND POLICIES:

- **Enhancing the Likelihood of Successfully Completing this Course.**

To enhance the likelihood of understanding information systems concepts and applications, (1) complete reading assignments prior to class, (2) come to each class on time and stay for the entire class, (3) participate in all classroom learning activities, and (4) complete all learning activities on time.

- **Critical Thinking Skills, and Oral Communication Skills.**

- You will have several random and non-random opportunities to participate in class-related learning activities. Those participation opportunities will enhance your critical thinking and oral communication skills. I will evaluate your participation contributions on a daily basis and use the resulting rankings to compute your participation points. Your participation ranking depends upon the frequency and usefulness of your contributions to our classroom learning dynamics.
- A **learning activity** features multiple choice, true-false, and matching questions to establish a conceptual framework for each conceptual domain in a given chapter and selected exercises and problems to reinforce concepts through their application.

- **Developing Information-Systems-Oriented Technological Skills.**

All exercises and problems associated with learning activities must be prepared using an electronic medium so that your work can be displayed for class discussion when you are randomly called upon to do so.

- **Professionalism:**

- **Absenteeism.** I conceptualize our student-instructor relationship in much the same way that I conceptualize an employer-employee relationship. There is nearly zero tolerance for unexcused absences in the work place and excused absences are typically granted for unusual and infrequent events. Missing my class without obtaining an excused absence from me is unprofessional and will result in a ten-percentage-point reduction of your final grade.

- **Timeliness.** Grading late work is very disorienting to me because I am typically unable to recapture the mindset that I used when I graded timely submissions. **For that reason, I will not accept late work unless I have agreed to do so in advance of the due date, typically in connection with a compelling life emergency.**
- **Electronic Devices.** In the event that your interaction with an electronic device detracts from our learning environment, you have the choice of providing your instructor and class peers with sufficient pizza and libations (i.e., ice-cold Coca-Cola) to meet their caloric intake dreams or taking a ten-percent reduction in your final grade.
- **Orderliness.** All submitted assignments will be graded, at least in part, on accuracy, completeness, logic, difficulty, clarity, neatness, and organization.
- **Exams.**
 - Exams are normally an open-book, take-home, and small-team oriented (i.e., no more than two individuals) effort.
 - All exams must be submitted to me (barrett@dixie.edu) as an Excel file attached to an e-mail message by no later than midnight on the applicable due date.
 - Cross-team pollination is strictly prohibited. Violations of this “no-pollination” constraint will result in all tests becoming testing-center, work-alone, closed-book, time-constrained, unpleasant tasks and will result in an “F” for the course for all offending parties.
- **Reasonable Accommodation Statement.**
Proper documentation of a disability is required in order to receive services or accommodations. Any student eligible for and requesting reasonable academic accommodations due to a disability must provide a letter of accommodation to their professor from the Disability Resource Center within the first two weeks of the beginning of classes. Please contact the Center on the main campus to follow through with the documentation process. We are located in the Student Services Center Room #201, or you may call for an appointment and further information regarding the Americans with Disabilities Act (ADA) at 652-7516.
- **Academic Integrity.**
Scholastic dishonesty will not be tolerated and will be prosecuted to the fullest extent. You are expected to have read and understood the current issue of the student handbook (published by Student Services) regarding student responsibilities and rights, and the intellectual property policy, for information and procedures about what constitutes acceptable on-campus behavior.
- **Changes to Syllabus.**
Information contained in this syllabus, other than grading and course requirements and policies may be subject to change with advance notice, as deemed appropriate by the instructor. You are responsible for changes to the syllabus or learning activities announced in class during your absence.
- **Rebemail Notice.**
Important class and college information will be sent to your Rebemail email account. This information includes your DSC bill, financial aid/scholarship notices, notification of dropped classes, reminders of important dates and events, and other information critical to your success in this class and at DSC. All DSC students are automatically assigned a Rebemail email account. If you don't know your user name and password, go to www.dixie.edu and select “Rebemail,” for complete instructions. **You will be held responsible for information sent to your Rebemail email, so please check it often.**

REQUIRED TEXTS:

Kieso, Weygandt, Warfield. “Intermediate Accounting,” Thirteenth Edition. www.wiley.com/college/kieso.

COURSE GRADING:

- This is the approximate grading scale that will map your performance on assessment event activities to a letter grade:

92.5-100%	89.5-92.4%	86.5-89.4%	82.5-86.4%	79.5-82.4%	76.5-79.4%	72.5-76.4%	69.5-72.4%	66.5-69.4%	62.5-66.4%	59.5-62.4%	0-59.4%
A	A-	B+	B	B-	C+	C	C-	D+	D	D-	F

This scale is approximate because it imperfectly reflects my analysis of cumulative assessment performances that end up close to the demarcation line between grade increments. In such cases, I review all assessment activities to see if they were completed and performed at a competent level. I typically give qualifying individuals the benefit of the doubt, awarding them the higher grade.

- These are the assessment activities, your completion of which accumulates points that are transformed into percentages that are summed and then mapped into grades using the previously noted grading scale:

	Learning Activities	Exams	Total
Estimated	25%	75%	100%

- For policies regarding incomplete or withdrawal, please refer to the current university catalog.

TENTATIVE CLASS MEETING AND EXAMINATION SCHEDULE (MWF, 1200 - 1250, UH 230):

Day	Date	Readings, Holidays, Assessments	Topics, Activities (LA = Learning)
M	01-11	• Chapter 15	• Introduction • C15-LA#1
W	01-13	• Chapter 15	• C15-LA#1
F	01-15	• Chapter 15A	• C15-LA#1
M	01-18	• Martin Luther King Jr. Day	• No School
W	01-20	• Chapter 15A • Chapter 16	• C15-LA#2 (quiz) • C16-LA#1
F	01-22	• Chapter 16	• C16-LA#1
M	01-25	• Chapter 16	• C16-LA#1
W	01-27	• Chapter 16A	• C16-LA#1
F	01-29	• Chapter 16B • Exam I (Chapters 15 - 16) • Chapter 17	• C16-LA#2 (quiz) • Exam I due 02/04/2010 • C17-LA#1
M	02-01	• Chapter 17	• C17-LA#1
T	02-02	• Last Day to Drop without a W	
W	02-03	• Chapter 17	• C17-LA#1
R	02-04	• Exam I due	
F	02-05	• Chapter 17	• C17-LA#1
M	02-08	• Chapter 17A	• C17-LA#1
W	02-10	• Chapter 17A • Chapter 18	• C17-LA#2 (quiz) • C18-LA#1
F	02-12	• Chapter 18	• C18-LA#1
M	02-15	• Presidents' Day	• No School
W	02-17	• Chapter 18	• C18-LA#1
F	02-19	• Chapter 18A	• C18-LA#1
M	02-22	• Chapter 18A • Chapter 19	• C18-LA#2 (quiz) • C19-LA#1
W	02-25	• Chapter 19	• C19-LA#1
F	02-27	• Chapter 19	• C19-LA#1
M	03-01	• Chapter 19A • Exam II (Chapters 17 - 19) • Chapter 20	• C19-LA#2 (quiz) • Exam II due 03/07/2010 • C20-LA#1
W	03-03	• Chapter 20	• C20-LA#1
F	03-05	• Chapter 20 • Last Day to Drop Class	• C20-LA#1
Su	03-07	• Exam II due	
M	03-08	• Spring Break	• No School
W	03-10	• Spring Break	• No School
F	03-12	• Spring Break	• No School
M	03-15	• Chapter 20	• C20-LA#1
W	03-17	• Chapter 20	• C20-LA#1
F	03-19	• Chapter 20A	• C20-LA#1
M	03-22	• Chapter 20A • Chapter 21	• C19-LA#2 (quiz) • C21-LA#1
W	03-24	• Chapter 21	• C21-LA#1
R	03-25	• Chapter 21	• C21-LA#1
F	03-26	• Chapter 21A	• C21-LA#1

Day	Date	Readings, Holidays, Assessments	Topics, Activities (LA = Learning)
M	03-29	• Chapter 21B	• C21-LA#1
W	03-31	• Chapter 21B • Exam III (Chapters 20 - 21) • Chapter 22	• C21-LA#2 (quiz) • Exam III due 04/06/2010 • C22-LA#1
F	04-02	• Chapter 22 • Last Day for Complete Withdrawal	• C22-LA#1
M	04-05	• Chapter 22	• C22-LA#1
T	04-06	• Exam III due	
W	04-07	• Chapter 22	• C22-LA#1
F	04-09	• Chapter 22A • Chapter 23	• C22-LA#2 (quiz) • C23-LA#1
M	04-12	• Chapter 23	• C23-LA#1
W	04-14	• Chapter 23	• C23-LA#1
F	04-16	• Chapter 23	• C23-LA#1
M	04-19	• Chapter 23	• C23-LA#1
W	04-21	• Chapter 23 • Chapter 24A	• C23-LA#2 (quiz) • C24-LA#1
F	04-23	• Chapter 24A	• C24-LA#1
M	04-26	• Chapter 24A	• C24-LA#1
W	04-28	• Chapter 24B	• C24-LA#1
R	04-29	• Official Last Day of Class	
F	04-30	• Final Exam (Chapters 22 - 24)	• 12:30 PM – 02:30 PM

Udvar-Hazy School of Business
225 South 700 East
St. George, Utah 84770

ACCT 3020-1 (Spring 2010)

Dr. Barrett