

ACCOUNTING 3020-01 (CRN 43265)
Intermediate Accounting II
Fall 2011; TTH 10:30-11:45 a.m.; Hazy 219

Course Syllabus

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Office Hours:	MWF 9:00 a.m. – 10:00 a.m. TTH 10:00 a.m. – 10:30 a.m.; and by appointment

Course Description

Required of students pursuing a degree or emphasis in Accounting. Covers: accounting for current and long-term assets including accounts receivable, inventories, operating assets, and investments; accounting for current and long-term liabilities including contingent liabilities, debt securities, and leases; accounting for equity transactions including capital stock issuance and reacquisition, stock rights and options, and dividends. Course fee required. Prerequisite: ACCT 3010 AND advanced standing. *FA, SP*

Required Course Materials

Text: Intermediate Accounting, 14th Edition, Kieso, Weygandt, Warfield. *This text is required to be obtained by each student and to be brought to each class – no exceptions.*

Learning Objectives

Three levels of competency apply to the major topics covered in this course: awareness, recognition, and working level. Some concepts and issues in business require an awareness of their importance and relevance relative to a career as a professional accountant. For example, we need to be aware that there are differences in the treatment of certain business transactions from one country to another. We do not need to master these variations in treatment at this point.

Other concepts and issues require accountants to recognize proper accounting treatment, definitions, and applications but not necessarily the ability to perform at a working level. An example is accounting for discontinued operations on a statement of cash flow. We need to recognize the conceptual approach that is generally accepted but defer the mastery of application to the second intermediate course.

For the major topics covered in this course, it is expected that students achieve a working-level mastery. This is interpreted as the ability to apply proper accounting treatment in near-real-world settings. To measure the achievement of these competencies, several methods will be used including classroom inquiry by the instructor, homework, examinations, and judgment.

The designation of the appropriate competency level for topics covered will be made as the topic is covered in class. A general rule of thumb is to assume that any topic that is assigned related “problems,” or “concepts for analysis” from the Kieso text either as in-class work or homework requires a working level mastery. That is, if you can work the problems correctly without the aid of a solution, you should feel comfortable with your level of knowledge.



Specific learning objectives related to each chapter of the text are too numerous to list here but in general, you should treat ALL stated learning objectives (see the beginning page of each chapter of the Kieso text) as applicable for the course. Exceptions to this general rule will be announced in class at the beginning of the discussion of a chapter.

Learning Activities

Learning activities for which student performance is measured and included as part of the course grade include:

- Assigned work
- Term examinations

Assigned Work (24%)

All assignments will be collected and graded. Little, if any, credit is given for work that is turned in late. Work may be prepared using Word, Excel, or by hand. It is unacceptable to turn in a copy in full or in any part from a solution manual or solution prepared by others. Benefits of doing assigned work on time include enhanced understanding of the material, better performance on examinations.

The first page of each assignment will have your name printed, last name first at the top, centered. A list of assigned will be placed on the page along with a self-grade for each assigned problem. The self-grade will be either C for 100% complete or I for less than 100% complete. Failure to comply with this organizational rule will result in a deduction of up to 50% from the grade. The illustration below depicts your cover sheet for the assignment due on August 30. The subsequent pages will contain your assignment with the number clearly shown (15-P3, etc.).

<i>STRATTON, WILLIAM</i>	
15-P3	C
15-P7	I
15-P12	I

Form to use for cover sheet for every homework. Example is for the second homework to be turned in on 8/30.

The maximum score earned from the example would be from just over 1 to just under 3 depending on the extent of completion of problems 7 and 12.

Term Examinations (76%) There are three term exams. Term exams are closed book. Make up for a term exam is permitted only for unusual circumstances and never because a student is "not prepared." *If* a make up is permitted, it most often will not be the same exam taken by peers and will be of a different format (oral exams are a distinct possibility). Also, most make up exams will not be curved. Do not expect that a make up exam for an exam that has a 10% curve will also have a 10% curve. As indicated previously, late assigned work receives little or no credit.



Weighting of learning activities:

Assigned work	24%
Term Examinations 1- 3	76%
	<u>100%</u>

The course grading scale for all learning assessments is as follows:

94.5- 100%	89.5 – 94.4%	87.5 – 89.4%	82.5 – 87.4%	79.5 – 82.4%	77.5 – 79.4%	72.5 – 77.4%	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

The final grade in the course also may be increased based on a subjective evaluation by the instructor based on the individual student's overall performance in course including but not limited to such factors as attendance and participation that contributes to the overall learning environment.

Other Useful Information**Disability Statement:**

Students with medical, psychological, learning or other disabilities desiring reasonable academic adjustment, accommodations, or auxiliary aids to be successful in this class will need to contact the DISABILITY RESOURCE CENTER Coordinator (Baako Wahabu) for eligibility determination. Proper documentation of impairment is required in order to receive services or accommodations. DRC is located at the ground floor of the Financial Aid Office. Visit or call 652-7516 to schedule appointment to discuss the process. DRC Coordinator determines eligibility for and authorizes the provision of services.

Dmail: You are required to frequently check your dmail account. Important class and college information will be sent to your Dmail account. This information includes your DSC bill, financial aid/scholarship notices, notices of cancelled classes, 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 Dmail account. If you don't know your user name and password, go to www.dixie.edu and select "Dmail," for complete instructions. To locate your dmail username and password, go to www.dixie.edu, and click on "Log into student services" or the "My Dixie" button. You will be held responsible for information sent to your Dmail email, so please check it often.

College resources: Several college resources are available to help you succeed. Check out the links for each one to get more information.

Tutoring Center - <http://dsc.dixie.edu/tutoring/>

Testing Center – <http://dixie.edu/testing>

Writing Center – http://dixie.edu/english/dsc_writing_center.php

Computer Labs – located in the basement of the library, the Smith Computer Center, Hazy Building room 200, and the accounting lab on the first floor of Hazy Building.

The Library has all kinds of information and resources. Visit the Val Browning Library or go to the library website at <http://library.dixie.edu/>

Policy Links:

- Policy for Absences Related to College Function. The policy can be found at: <http://www.dixie.edu/humanres/policy/sec5/523.html>
- Policy for Disruptive Behavior/Classroom Expectations. This policy can be found at <http://dixie.edu/humanres/policy/sec3/334.html>
- Policy for Academic Dishonesty/Academic Integrity. This policy can be found at <http://dixie.edu/humanres/policy/sec3/334.html>



Attendance is a critical success factor in accounting. Over more than three decades of teaching accounting courses at schools including the University of Southern California, Boston University, the University of Michigan, Boise State University, the University of Washington, and Pepperdine University, I have observed a high correlation between attendance and performance – BE THERE!

Changes to Syllabus

Changes to this syllabus, other than grading scale, weighting of learning activities, and policies and procedures may be made with advance notice as deemed appropriate by the instructor. The most likely changes will be to the tentative class meeting and examination schedule. You are responsible for awareness of any such changes announced in class or via the DSC Blackboard system. You should check your DSC dmail every day.



Tentative Class Meeting and Examination Schedule:

<i>Date</i>	<i>Readings, Preparation</i>	<i>Assignment/Activity</i>	<i>Comment</i>
8/23	Introduction		
8/25	Ch. 15	Read Chapter 15; P1	
8/30	Ch. 15	P3, P7, P12	
9/1	Ch. 16	Read Chapter 16; P1	
9/6	Ch. 16	P2, P3	
9/8	Ch. 16	P4, P6	
9/13	Ch. 17	Read Chapter 17, P1	
9/15	Ch. 17	P7, P5	
9/20	Ch. 17	P6, P8, P10	
9/22	Ch. 18	Read Chapter 18, P3	
9/27	Ch. 18	P4, P6 [Omit requirement (b)], P7 [omit requirement (b)], P8	
9/29	Ch. 18	P9, P1	
10/4&10/5	Prepare for First Term Exam	Term Exam 1	32% of grade
10/6	Ch. 19	Read Chapter 19	
10/11	Ch. 19	P3, P4, P5	
10/13	Ch. 19	P6, P8, P9	
10/18	Ch. 20	Read Chapter 20; P1	
10/20	Ch. 20	P7 P2, P4	
10/25	Ch. 20	P5, P9	
10/27	Ch. 21	Read Chapter 21; P1	
11/1	Ch. 21	P2, P10, P11	
11/3	Ch. 21	P13, P14	
11/8	Prepare for Second Term Exam	Term Exam 2	25% of grade
11/10	Ch. 22	Read Chapter 22	
11/15	Career Day	No Class	
11/17	Ch. 22	P1, P2, P3,	
11/22	Ch. 22	P5, P10	
11/24	Thanksgiving Holiday		
11/29	Ch. 23	Read Chapter 23, P1	
12/1	Ch. 23	P6	
12/6	Ch. 23	P2, P4	
12/8	Prepare for Third Term Exam	Term Exam 3	19% of grade

