



ACCT 3223 – Intermediate Accounting II Fall, 2019

Instructor: Yuebing (Sarah) Liu
Section # : P02
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 Please put “ACCT 3223” in the subject line, and include your ID number in the email.
Office Hours: TR 11:00AM-2:00PM, also available by appointment
Mode of Instruction: Face to Face
Course Location: Agriculture and Business Bldg, Room 113
Class Days & Times: TR 2:00PM -3:20PM

Catalog Description: *ACCT 3223 Intermediate Accounting II: 3 Semester hours*

A continuation of ACCT 3213 with an emphasis on accounting principles and financial statement preparation in the areas: investments, current and long-term liabilities, stockholders' equity, income taxes, leases, accounting changes, pensions, cash flow statements, earnings per share, and financial statement analysis.

Prerequisites: ACCT 3213
Co-requisites: None

Required Texts: Intermediate Accounting, 16th Edition, with WileyPLUS, by Kieso, Weygandt, and Warfield (Publisher: Wiley; ISBN: 978-1-118-74297-6)

See flyer on eCourses for WileyPLUS registration. Students who do not expect to purchase the e-book with WileyPLUS within the free two weeks **SHOULD NOT TAKE THE CLASS**. There are no extensions of due dates for homework due to purchasing and registration issues.

Recommended: Financial Calculator: Texas Instrument BAII PLUS.
 Laptop with Microsoft Excel.

STUDENT LEARNING OUTCOMES

	Upon successful completion of this course, students will be able to:	Program Learning Outcome # Alignment	Core Curriculum Outcome Alignment
1	Understand the conceptual framework for accounting.	BBA 1, 3, 4	COM, CT, EQS, SR
2	Understand the Balance Sheet and Statement of Cash Flows.	BBA 1, 4	COM, CT, EQS, TW
3	Record transactions relating to income.	BBA 1, 4	COM, CT, EQS
4	Account for the impact of the time value of money on financial statements.	BBA 1, 2, 4	COM, CT, EQS, RR, TW
5	Discuss valuation of inventories.	BBA 1, 4	COM, CT, EQS, TW

6	Account for acquisition & disposal of capital assets.	BBA 1, 4	COM, CT, EQS, TW
7	Account for intangible assets.	BBA 1, 4	COM, CT, EQS
8	Describe appropriate financial statement presentations, notes and disclosures in accordance with GAAP.	BBA 1,2, 4	COM, CT, EQS, PR
9	Analyze financial statements	BBA 1, 4	COM, CT, EQS, SR

BBA Program Learning Goals

- Goal 1: Mastery of Content - Graduates will demonstrate an ability to integrate and use knowledge from multiple business disciplines, and will demonstrate proficiency in their major area business discipline.
- Goal 2: Ethics - Graduates will have an ethical perspective.
- Goal 3: Global Perspective - Graduates will have a global perspective.
- Goal 4: Communications - Graduates will demonstrate an ability to be effective communicators.

Core Learning Goals

- Communication (COM): Effective development, interpretation and expression of ideas through written, oral and visual communication
- Critical Thinking (CT): Creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
- Empirical & Quantitative Skills (EQS): Manipulation and analysis of numerical data or observable facts resulting in informed conclusions
- Personal Responsibility (PR): Ability to connect choices, actions, and consequences to ethical decision-making
- Social Responsibility (SR): Intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities
- Teamwork (TW): Behaviors under the control of individual team members (effort they put into team tasks, their manner of interacting with others on team, and the quantity and quality of contributions they make to team discussions)

METHOD OF DETERMINING FINAL GRADES

Requirements	Information	Points	%
Class Exercises	Unannounced	100	20%
Online Homework	11 assignments	100	20%
Exam 1	Comprehensive	100	20%
Exam 2	Comprehensive	100	20%
Final Exam	Comprehensive	<u>100</u>	<u>20%</u>
Total:		500	100%

A = 90%-100%
 B = 80%-89.99%
 C = 70%-79.99%
 D = 60%-69.99%
 F = below 60%

DETAILED DESCRIPTIONS

Assignment Title	Description
Class Exercises	Active class participation is required for all classes. In some classes, exercises are submitted for credits. The submission methods vary for different assignments. Specific instructions will be provided during class meetings. The dates and the total number of submissions are not announced.
Online Homework	The homework exercises are designed to supplement and reinforce course materials. Assignments will be completed and submitted online through the WileyPLUS software. Homework assignments are available on Thursdays and due by the midnight of the following Tuesday. After the due date and before the following exam, you may still submit

your homework for 50% credits. Specific due dates and assignment policies are specified on WileyPlus for each assignment.

Technical support is available within WileyPLUS 24/7. Don't wait until the last minute to complete these assignments because only system-wide issues will result in any extensions to due dates.

Examinations Examinations will be administered in a paper format and must be completed at the designated time.

ADDITIONAL POLICY

Class Attendance and Behavior

Attendance Prairie View A&M University requires regular class attendance. Class attendance will be measured by participation in class activities such as exercises. Non-participation would adversely affect your grade since class exercises accounts for 20% of your grades.

Arriving late or Leaving early In order to succeed in this class, it is vital that you attend class regularly and on time. When you are late to class you miss part of the material and disrupt the class environment. Since we have a limited time per class, class will start promptly and the door may be locked after 5 minutes. Please be respectful of your classmates by being polite and courteous in class. If you miss class activities because of arriving late or leaving early, you will not receive credits for that activity and will not be allowed to make up the activity.

Electronic Devices Computers and cell phones may be used only when instructed for the purposes of doing class exercises and submitting assignments. Violation of this policy may result in being asked to leave the classroom.

Dress Code Finally, although the College of Business does not enforce a "dress code," we are all looking to succeed within the business community. To succeed in the business community, you will be expected to dress accordingly. Although business attire is not required, certain minimum standards should be applied. Be proud of what you wear and the impression you make on others. No "Sagging" – it is distracting and is not appropriate for a business environment.

Exam Policy

Exam Schedule and Make-ups Exam 1 and 2 will be given during your normal class period. The final exam will be given as a Common Final on the scheduled Common Final Date and Time. Tests should be taken as scheduled. No makeup examination will be allowed except under documented emergency or university excused absences. For those with a university approved absence, it is the student's responsibility to notify the instructor PRIOR to the exam VIA EMAIL in order to be eligible to sit for a make-up examination. Along with written excuse, arrangements to take the make-up exam will need to be made by the student within two (2) days of return.

Arriving Late If you show up late by more than 15 minutes, you are not allowed to take the exam.

Calculator You may use a calculator during exams. Only the following calculators are allowed: four function calculators and/or BAI Plus calculator. You may NOT share calculators during the exam. You may NOT use cell phone as calculator.

Electronic Devices Cell phones and other communication devices are NOT permitted during exams. Touching or using any device during an exam will be interpreted as an Academic Integrity violation.

Exam Seating	Seats will be assigned for each exam using the name tent. You may NOT choose your own seat.
Questions or Issues	You may NOT ask any question during the exam. You may write down any issues or assumptions on the exam booklet.
Names and ID	In order to receive credits for exams, you must write down your name and ID on the exam booklet and Scantron. You must also indicate your version/test number on the Scantron in order to receive credits.
Restroom	You may NOT use the restroom during the exam. If any medical condition requires you to use the restroom during the exam, you must submit a doctor's note and obtain permission PRIOR to the exam.

Re-grading Request and Grades Posting

Requests for re-grading needs to be submitted to me via email within two weeks from the date the assignment is returned to you. You are also responsible for checking any grade posting errors on WileyPLUS and eCourses. If an error occurs, you must notify me via email within two weeks from the date the grades are posted.

Taskstream

Taskstream is a tool that Prairie View A&M University uses for assessment purposes. At least one of your assignments is **REQUIRED** to be submitted as an "artifact," an item of coursework that serves as evidence that course objectives are met. More information will be provided during the semester, but for general information, you can visit Taskstream via the link in eCourses.

Policies of Academic Dishonesty

All classes in the College of Business follow the official University Policy on Academic Dishonesty presented in full in Undergraduate Catalog. Course credit, degrees and certificates are to be earned by students and must not be obtained through acts of dishonesty. Disciplinary action will be taken against any student who alone or with others engages in any act of academic fraud or deceit. Any instance of academic dishonesty should be reported to the appropriate University officials.

Offenses include acquiring information, providing information, plagiarism and dual submissions, conspiracy, fabrication of information, misrepresentations, alterations of documents, forgery, et cetera. Disciplinary actions include letter of reprimand, probation, suspension, dismissal, expulsion from the University. No credit will be awarded for the work on which the offense was committed.

Instructor shall inform the student of the alleged academic dishonesty at the point of discovery and the student shall be given an opportunity to explain the surrounding circumstances. Appeal procedures are provided in the in Undergraduate Catalog.

COURSE CALENDAR

Disclaimer: The schedule is tentative. Any changes will be announced in class and/or online.

Week	Topic		Assignment
Week One: (Aug. 26)	T	Orientation/Course Overview	
	R	CH 13 Current Liabilities and Contingencies	
Week Two: (Sept 2)	T	CH 13	
	R	CH 13	
Week Three: (Sept 9)	T	CH 14 Long-Term Liabilities	HW1
	R	CH 14	
Week Four: (Sept 16)	T	CH 14	HW2
	R	CH 15 Stockholders' Equity	
Week Five: (Sept 23)	T	CH 15	HW3
	R	CH 15	
Week Six: (Oct 30)	T	Exam 1	HW4
	R	CH 16 Dilutive Securities	
Week Seven: (Oct 7)	T	CH 16	
	R	CH 16	
Week Eight: (Oct 14)	T	CH 17 Investments	HW5
	R	CH 17	
Week Nine: (Oct 21)	T	CH 17	HW6
	R	CH 17	
Week Ten: (Oct 28)	T	Exam 2	HW7
	R	CH 18 Revenue Recognition	
Week Eleven: (Nov 4)	T	CH 18	
	R	CH 18	
Week Twelve: (Nov 11)	T	CH 21 Accounting for Leases	HW8
	R	CH 21	
Week Thirteen: (Nov 18)	T	CH 21	HW9
	R	CH 23 Statement of Cash Flows	
Week Fourteen: (Nov 25)	T	CH 23	HW10
	R	CH 23	
Week Fifteen: (Dec 2)	T	CH 23	HW11
	R	REVIEW	

STUDENT SUPPORT AND SUCCESS

Assistant Dean – Mrs. Caroline Davis

Mrs. Davis welcomes you to come by any time or make an appointment. Her services includes but not limited to: Establishing a Study Schedule, Time Management, Goal Setting, Mentoring etc.

Phone: 936-261-9237

Email: csdavis@pvamu.edu

John B. Coleman Library

The library and its partners have as their mission to provide resources and instructional material in support of the evolving curriculum, as a partner in Prairie View A&M University's mission of teaching, research, and service and to support the University's core values of access and quality, diversity, leadership, relevance, and social responsibility through emphasis on ten key areas of service. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. <https://www.pvamu.edu/library/>
Phone: 936-261-1500

The Learning Curve (Center for Academic Support)

The Learning Curve offers Tutoring via peer tutoring. The services include workshops (i.e., Save My Semester, Recalculate Your Route), seminars (i.e., Tools You Can Use: TI-84), group review sessions (i.e., College Algebra Topic Reviews, GRE Preparation), group study opportunities (i.e., TSIA, HESI, Study Break, Exam Cram), and test-taking strategies (How to take Notes, Study Buddy, 5 Day Study Guide). The Learning Curve is a nationally certified tutoring program through the National Tutoring Association. The peer tutors are trained and certified by the coordinator each semester. Location: J.B. Coleman Library Rm. 207F. Phone: 936-261-1561

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS)

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS) is designed to help Prairie View students in their second year and beyond navigate towards graduation by providing the following services: Academic Advisement, Targeted Tutorials for Personalized Learning, Campus-Wide Referrals, and Academic & Social Workshops. Location: J.B. Coleman Library Rm. 306. Phone: 936-261-1040

Writing Center

The Writing Center provides student consultants on all aspects of the writing process and a variety of writing assignments. Writing Center consultations assist students in such areas as prewriting, brainstorming, audience awareness, organization, research, and citation. Students taking on-line courses or courses at the Northwest Houston Center or College of Nursing may consult remotely or by email. Location: Hilliard Hall Rm. 121. Phone: 936-261-3724.

Student Counseling Services

The Student Counseling Services unit offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and provides assistance to students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Owens-Franklin Health Center Rm. 226. Phone: 936-261-3564

Testing

The Department of Testing administers College Board CLEP examinations, the HESI A2 for pre-nursing majors, LSAT for law school applicants and MPRE for second-year law students, the Experiential Learning Portfolio option, the Texas Success Initiative (TSI) Assessment, which determines college readiness in the state, and exam proctoring, among other service such as SAT and ACT for high school students. Location: Delco Rm. 141. Phone: 936-261-4286

Office of Diagnostic Testing and Disability Services

As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include: learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hard and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders, livescribe, Kurtzweil, and a comprehensive referral network across campus and the broader community. Location: Evans Hall Rm. 317. Phone: 936-261-3585

Veteran Affairs

Veterans Services works with student veterans, current military and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall Rm. 323. Phone: 936-261-3563

Office for Student Engagement

The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development and campus governance. Location: Memorial Student Center Rm. 221. Phone: 936-261-1340

Career Services

Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the Career Services website for information regarding services provided. Location: Evans Hall Rm. 217. Phone: 936-261-3570

UNIVERSITY RULES AND PROCEDURES

Disability Statement (Also See Student Handbook):

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact Disability Services, in Evans Hall, Room 317, or call 936-261-3585/3.

Academic Misconduct (See Student Handbook):

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

Forms of Academic Dishonesty:

1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.
2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
3. Fabrication: use of invented information or falsified research.
4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else's words, ideas, or data as one's own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one's own work also constitutes plagiarism.

Nonacademic Misconduct (See Student Handbook)

The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

Sexual Misconduct (See Student Handbook):

Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

Title IX Statement

Prairie View A&M University (PVAMU) is committed to supporting students and complying with the Texas A&M University System non-discrimination policy. It seeks to establish an environment that is free of bias, discrimination,

and harassment. If you experience an incident of sex- or gender-based discrimination, including sexual harassment, sexual assault or attempted sexual assault, we encourage you to report it. While you may talk to a faculty member about an incident of misconduct, the faculty member must report the basic facts of your experience to Ms. Alexia Taylor, PVAMU's Title IX Coordinator. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Title IX Coordinator is designated to handle inquiries regarding non-discrimination policies and can assist you with understanding your options and connect you with on- and off-campus resources. The Title IX Coordinator can be reached by phone at 936-261-2123 or in Suite 013 in the A.I. Thomas Administration Building.

Class Attendance Policy (See Catalog for Full Attendance Policy)

Prairie View A&M University requires regular class attendance. Attending all classes supports full academic development of each learner whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or internet.

Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in assignment of a grade of "F". Absences are accumulated beginning with the first day of class during regular semesters and summer terms. Each faculty member will include the University's attendance policy in each course syllabus.

Student Academic Appeals Process

Authority and responsibility for assigning grades to students rests with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the Undergraduate Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

TECHNICAL CONSIDERATIONS

Minimum Recommended Hardware and Software:

- Intel PC or Laptop with Windows 7; Mac with OS X; Smartphone or iPad/Tablet with Wi-Fi
- High speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, Internet Explorer or Firefox

Note: Be sure to enable Java & pop-ups in the Web browser preferences

Participants should have a basic proficiency of the following computer skills:

- Sending and receiving email
- A working knowledge of the Internet
- Proficiency in Microsoft Word (or a program convertible to Word)
- Proficiency in the Acrobat PDF Reader
- Basic knowledge of Windows or Mac O.S.

Netiquette (online etiquette):

Students are expected to participate in all discussions and virtual classroom chats as directed. Students are to be respectful and courteous to others on discussions boards. Foul or abusive language will not be tolerated.

Technical Support:

Students should go to <https://mypassword.pvamu.edu/> if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Office of Distance Learning at 936-261-3283

Communication Expectations and Standards:

Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

Discussion Requirement:

Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can take place in a seminar fashion. This will be accomplished by the use of the discussion board. The exact use of discussion will be determined by the instructor.

It is strongly suggested that students type their discussion postings in a word processing application and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, it/they should be copied and pasted to the discussion board.

College of Business
Prairie View A&M University

Guidelines and Expectations for Classroom Behavior

(Approved by COB Faculty on August 17, 2004)

“As a student in the Prairie View A & M University College of Business, I pledge to be always truthful, ethical and professional in my behavior.” (COB Student Code of Conduct – May 2005)

The College of business is committed to ensuring an optimal learning environment in each classroom. As a student in a College of Business class, your professors expect that you will adhere to the following guidelines for classroom etiquette.

1. Be punctual. Arrive before you classes begin – do not be tardy.
2. Stay for the duration of the class – do not leave the class unless prior permission has been granted.
3. Turn off your cell phone, personal data assistant (Palm Pilots), pager and other electronic devices that may be distractions to others – no phone calls or text messaging are allowed while the class in in progress.
4. Do not disturb or distract the class – avoid unnecessary discussions unless permitted by the professor.
5. Come to class with a positive attitude for learning – be prepared for the class and stay focused on the class lecture.
6. Do not engage in inappropriate physical gestures or body language; do not use expletives or profanity in the classroom or the hallways.
7. Do not bring food and/or eat or drink in the classrooms or computer labs. The student lounge is located in room 1B121. Food and Beverages are not allowed in this room.
8. Always be ethical in you conduct – do not misrepresent facts, or cheat or help others in cheating during exams, quizzes or homework.
9. Be respectful of the professor and fellow students.
10. Try you best not to miss any class; notify the professor in advance if you must miss a class due to illness, travel, or other unavoidable circumstances; the University catalog requires professor to monitor attendance and penalize poor attendance.
11. Always be civil in your behavior – if there is a difference of opinion with the professor or another student, be polite during the exchange.
12. Always dress in appropriate attire; dress in business attire when making presentations in class, attending a COB program with outside guests, or as required by the faculty.
13. Exhibit good manners – if you behavior is perceived as rude, disrespectful or disruptive, apologize.
14. Understand that violations of the above may result in reduced grade or expulsion from the class or the program

Student Signature

Student Name

Date