

**University of North Texas**  
**ACCT 3120 – Intermediate Accounting II**  
**Summer 2019, Section 001**

**INSTRUCTOR:** Hillary Joiner Wang, CPA  
**MEETING TIME:** MW 8:00 – 9:50 AM  
**CLASS LOCATION:** BLB 225  
**OFFICE:** BLB 387C  
**OFFICE EMAIL:** hillary.joiner@unt.edu  
**OFFICE PHONE:** (940) 565-7047  
**OFFICE HOURS:** MW 10:00 - 11:00am, or by appointment. *No office hours on exam day.*

**PREREQUISITES:** ACCT 3110. Must have a 2.5 GPA in all ACCT 3000- and ACCT 4000-level courses taken at UNT or their equivalents taken at other colleges and universities to take this course. NOTE: This course may not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.

**LOOKFORWARD PROVISION:** This course serves as a prerequisite for ACCT 4100 (Co-Requisite), ACCT 4400, ACCT 5140, ACCT 5160, ACCT 5520, and ACCT 5710. It may also be a prerequisite for some non-accounting courses. Please discuss your course schedule with your advisor.

**GENERAL DESCRIPTION OF SUBJECT:** **Accounting is the language of business. The primary objective of the course is for you to become fluent in this language so that you can operate your business and communicate with others in business.** If you cannot speak the language, you will be at a huge disadvantage in your career. You will use the language of financial accounting to tell the story of your business to stakeholders such as providers of financing (e.g. your banker and investors), suppliers, customers, employees, and regulators. To effectively communicate your story, this course will teach you the concepts and procedures used to measure, report, and analyze the transactions and events that affect your business. In addition, the concepts introduced in this course will show up repeatedly in your future coursework to earn your business degree. This is a core business course because of its universal application to all business disciplines.

**COURSE OVERVIEW:** Accounting 3120 provides an in-depth study of the process of preparing and presenting financial information about an entity for outside users (Part II). Topics vary but typically include analysis, recognition, measurement, and disclosure of: liabilities, financing activities (bonded debt, leases, pensions), income taxes, equity investments, stockholders' equity, specialized reporting problems, and cash flow.

**COURSE OBJECTIVES:** The objective of ACCT 3120 is to continue to develop the analytical, decision-making, and critical thinking skills needed for success as a professional accountant. By the end of the semester students should be able to

- (1) Understand and apply the technical guidance relating to the recognition and measurement of liabilities, income taxes, and stockholders' equity.
- (2) Understand specialized reporting problems
- (3) Prepare and interpret a complex statement of cash flows.
- (4) Understand conceptual differences between US GAAP and International Financial Reporting Standards.
- (5) Read and analyze annual reports, including the income statement, balance sheet, and statement of cash flows, along with accompanying notes.

**REQUIRED MATERIALS:**

1. *Intermediate Accounting*, 9th edition – Spiceland, Nelson and Thomas ISBN-13 9781259722660
2. McGraw Hill Connect subscription: <http://connect.mheducation.com/class/acct3120joiner>
3. iClicker Reef app or online used for attendance. Course ID: acct3120joiner
4. Canvas- primarily used to post files and send messages to class

## **GRADING:**

<b><u>Assignment</u></b>	<b><u>Point Allocation</u></b>
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Exam 1	100 points
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Exam 2	100 points
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Exam 3	100 points
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Final Exam	100 points
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Homework	75 points
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LearnSmart	25 points
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Total points	500 points
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A =	450 - 500
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B =	400 - 449
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C =	350 - 399
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D =	300 - 349
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F =	below 300
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**LearnSmart Assignments:** The purpose of the LearnSmart assignments is for you to read the chapter and understand the concepts and terminology before the material is covered in class. The LearnSmart modules are generally due before the first day we cover a particular chapter in class. (See schedule for specific dates.) There are 11 LearnSmart modules assigned, each worth 2.5 points. I will use your highest ten (10) LearnSmart grades in calculating the LearnSmart portion of your grade (25 points possible). These assignments will comprise 25 out of 500 points or approximately 5.0% of your final grade. ***There are no make-ups, extensions, etc. for missed Learnsmart assignments since I drop your lowest score.***

**Homework:** Homework assignments are due on the date listed on Exhibit 1. There are 11 homework assignments worth 7.5 points each. I will use your highest ten (10) homework grades in calculating the Homework portion of your grade (75 points possible). These assignments will comprise 75 out of 500 possible points or approximately 15% of your final grade. ***There are no make-ups, extensions, etc. for missed Homework assignments since I drop your lowest score.***

**Exams:** There will be three midterm 100-point exams and a 100-point final exam. The exams are partially comprehensive in that a significant portion of each exam (especially the final exam) will cover material from the previous exam(s). Exams cover material from class lectures, the textbook (even if the textbook material is not specifically discussed in class), in-class exercises, and assigned homework problems. The midterm exams will be given during the regular class time. Exam dates and times listed in the schedule are subject to change. Departmental calculators will be provided for the exam. All exams are closed book, closed notes. No caps may be worn during exams. No electronic media permitted. ***I will drop your lowest midterm exam grade and replace it with your final exam grade only if it is higher and will help you.***

A missed exam will receive a score of zero. A missed exam includes any case where the student does not take the regular exam and does not have a valid excused absence. I will be the sole authority in what constitutes an excused absence; however, examples would include serious illness of the student or a close family member or, in accordance with state law, absence due to the observance of a religious holiday. (Only holidays or holy days observed by a religion whose place of worship is exempt from property taxation under Section 11.20 of the Tax Code may be included.) Students must provide notice in advance of the originally scheduled exam, if possible, but in no case more than three days following the missed exam.

The final exam will be given at the time indicated in the Final Exam Schedule issued by the Registrar. The final exam will be cumulative, with equal weight given to each chapter covered in the semester.

**Extra Credit:** Any extra credit will be available for the entire class; there will be no special extra credit projects for individual students.

- 1) An additional 10 points of extra credit will be provided to all students who attend 100% of the classes. No excused absences or exceptions will be considered for these additional points. Attendance will be taken during each class period using REEF polling questions.
- 2) An additional 10 points of extra credit will be provided to all students who send a well written, professional quality email to me at some point during the summer semester. (Follow guidelines in Communicating with Instructor section of this syllabus.)

## **CLASS SPECIFIC INFORMATION:**

**CLASS FORMAT AND ATTENDANCE:** Classes will be conducted in a lecture-discussion-practice format. The lectures will introduce a topic and demonstrate the subject matter of the chapter. Most class sessions will also include in-class exercises to help you practice the lecture concepts. The lecture-discussion will be conducted in a manner that encourages class participation. This course will require substantial study time outside of class—I estimate 8 to 10 hours per week of outside study for a summer semester. You will find this course most useful if you do the following things: [1] Prepare in advance by doing all readings and attempting all assigned homework problems. [2] Participate during class by asking questions, seeking clarification, volunteering information, and responding to requests for discussion. Keep in mind that you will be evaluated on your knowledge of material from lectures, in-class exercises, assigned homework problems, and from the textbook reading (even textbook material not specifically discussed in class). **Poor performance in this class is generally linked to inadequate preparation for class meetings.**

Attendance at all class meetings is **expected**. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed in all class meetings. You are expected to arrive to class on time and not leave before the class period has ended. If there are extenuating circumstances requiring you to arrive late or leave early, please sit as close to the entrance as possible and be respectful of your colleagues.

<https://policy.unt.edu/policy/06-039>

**CLASS SCHEDULE:** Refer to the schedule below for a *tentative* schedule of key lecture topics and exam dates. I expect you to be fully prepared and ready to discuss these topics. You will be tested on these chapters as indicated. This schedule is subject to change. Students are responsible for all schedule changes announced in class. Students should also regularly check their school email for class announcements.

## **ACCEPTABLE STUDENT BEHAVIOR:**

- Phones away during class. Exceptions must be approved. I will try to give a 5-minute break during class in which you can check phones.
- Laptops only permitted for working on class material. Zero warning policy.
- Be awake and engaged, participate in class discussions, and work on in-class exercises.
- Be respectful to the instructor and your classmates at all times.

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The University's expectations for student conduct apply to all instructional forums, including University and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at <http://deanofstudents.unt.edu>.

**COMMUNICATING WITH THE INSTRUCTOR:** I aim to be available and helpful to all of you. Help me to be able to do that by following these guidelines for communication with me:

- a. Email is the preferred manner of communication. You need to check your email and Canvas inbox daily.
- b. Email will likely be a very significant part of your job one day, so I place an emphasis on learning and practicing proper email etiquette with my students, so much so that I am offering extra credit for well-written, professional quality emails. Emails should start with a greeting, state the question/comment clearly and concisely, be respectful and free of spelling/grammatical errors, and end with a salutation including your name/section number.
- c. Please check the syllabus before emailing me.

**IMPORTANCE OF MENTAL HEALTH:** Mental health is extremely important to UNT and to me. We believe it is important to foster an environment that encourages students to maintain a standard of responsibility for self-care which includes the ability to respond adequately to one's emotional, physical, and educational needs. Mental health issues can cause us to engage in behaviors that are harmful to our welfare or others'. I don't want that to happen, so I want to be a resource or point you to resources if any situation arises. **Please don't hesitate to reach out to me to discuss any mental health issues or other personal circumstances you may be experiencing that may be affecting you in class or outside of it.** If you or a friend need assistance with mental health resources on campus, please also feel free to reach out to counseling and testing at 940-565-2741 or the care team at [report.unt.edu](http://report.unt.edu).

## **GENERAL UNT POLICIES AND INFORMATION:**

### **ADA Statement:**

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking reasonable accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable accommodations at any time, however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Office of Disability Accommodation website at <http://www.unt.edu/oda>. You may also contact them by phone at 940.565.4323.

### **Academic Dishonesty:**

Academic dishonesty will not be tolerated. Students caught cheating or plagiarizing will receive a "o" for that particular assignment or exam. Any grade reduction based on academic dishonesty cannot be made up in any way. Additionally, the incident will be reported to the Dean of Students, who may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials. For more information on the UNT academic integrity policy see:

[http://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student\\_Affairs-Academic\\_Integrity.pdf](http://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student_Affairs-Academic_Integrity.pdf)

Academic integrity information is also available at: <http://vpaa.unt.edu/academic-integrity.htm>

<http://policy-dev.unt.edu/policy/06-003>

### **Retention of Student Records:**

Student records pertaining to this course will be maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about students' records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university's policy in accordance with those mandates at the following link: <http://essc.unt.edu/registrar/ferpa.html>

### **Emergency Notification & Procedures:**

UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Blackboard for contingency plans for covering course materials.

### **Access to Information – Eagle Connect:**

Your access point for business and academic services at UNT occurs within the my.unt.edu site <http://www.my.unt.edu>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: <http://eagleconnect.unt.edu/>

## Tentative Schedule – ACCT 3120 Summer 2019 10W Session

<b>Class</b>
<b>Due Date</b>
<b>Exam</b>

Date	Class and/or Due Date**	
Monday, June 3	Class Intro, Ch. 6 Review (Time Value of Money), Ch. 13 (Current Liab)	
Tuesday, June 4	Due: LS Ch. 6, LS Ch. 13	
Wednesday, June 5	Class: Ch. 13 (Current Liabilities and Contingencies), Ch. 14 (Bonds/LT)	
Sunday, June 9	HW Ch. 6, HW Ch. 13, LS Ch. 14	
Monday, June 10	Class: Ch. 14 (Bonds and Long-Term Notes)	
Tuesday, June 11	Due: HW Ch. 14, LS Ch. 15	
Wednesday, June 12	Class: Ch. 15 (Leases)	
Monday, June 17*	Class: Ch. 15, Exam 1 Review	Due: HW Ch. 15
Wednesday, June 19*	Exam 1: Chapters 13-15	
Sunday, June 23	Due: LS Ch. 16	
Monday, June 24	Class: Ch. 16 (Accounting for Income Taxes)	
Tuesday, June 25	Due: LS Ch. 17	
Wednesday, June 26	Class: Ch. 16, Ch. 17 (Pensions and Other Post-Retirement Benefits)	
Sunday, June 30	Due: HW Ch. 16	
Monday, July 1*	Class: Ch. 17 (Pensions and Other Post-Retirement Benefits)	
Tuesday, July 2	Due: HW Ch. 17, LS Ch. 18	
Wednesday, July 3	Class: Ch. 18 (Shareholders' Equity)	
Monday, July 8	Class: Ch. 18, Exam 2 Review	Due: HW Ch. 18
Wednesday, July 10	Exam 2: Chapters 16-18	
Sunday, July 14	Due: LS Ch. 12	
Monday, July 15	Class: Ch. 12 (Investments)	
Tuesday, July 16	Due: HW Ch. 12, LS Ch. 19	
Wednesday, July 17	Class: Ch. 19 (Share-based Compensation and EPS)	
Monday, July 22	Class: Ch. 19	
Tuesday, July 21	Due: HW Ch. 19, LS Ch. 20	
Wednesday, July 24	Class: Ch. 20 (Accounting Changes and Error Correction)	
Sunday, July 28	Due: HW Ch. 20, LS Ch. 21	
Monday, July 29	Class: Ch. 21 (Statement of Cash Flows)	
Wednesday, July 31	Class: Ch. 21, Exam 3 Review	Due: HW Ch. 21
Monday, August 5	Exam 3: Chapters 19-21	
Wednesday, August 7	Final Exam Review	
Friday, August 9	Final Exam: Cumulative	

**\*Dr. Rumbough will teach class or proctor exam. He teaches this class during the spring and fall and is a wonderful professor. Please email if you have any questions as to why this is the case.**

**\*\*All assignments are due at 11:59pm on the day listed, or on a changed date if announced in class/by email. Please refer to Connect to double check any due dates/times.**

## **HOW DO I SUCCEED IN THIS CLASS:**

***This course requires a great deal of effort on the part of the student. Students who do not put in significant effort outside of class meetings will generally not do well.*** Students who procrastinate and then attempt to memorize the material just before an exam will generally be frustrated with their results. Ultimately, accounting is not the right profession for those who only want to “get by.” You need to have an appetite to learn as well as the willingness to put forth the necessary work to learn the underlying course concepts rather than simply memorizing selected exercises and terms.

## **SUCCEED AT UNT**

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. As a faculty member, I am committed to helping you be successful as a student. Here’s how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to <http://success.unt.edu/>. The following are some specific applications of Succeed at UNT for this class.

- **Show Up:** Attendance at all class meetings (and professional conduct) is expected and key to doing well in the course. Come to class awake and well-rested, alert and undistracted. Be engaged in lectures, discussions, and practice work in class.
- **Find Support:** Make friends with some classmates and help each other with studying, notes, due date reminders, etc. Utilize the free assistance available in the Accounting Lab in room BLB 135. Make an appointment at <http://www.cob.unt.edu/lab/tutor.php>. Reach out to me for help as needed as well.
- **Take Control:** Be aware of your current grade and make corrective actions if it is unsatisfactory. Check your UNT email/Canvas inbox daily.
- **Be Prepared:** Read textbook prior to class and do LearnSmart assignments. This is very important for accounting classes for you to keep pace with the class.
- **Get Involved:** Attend student organization meetings such as Beta Alpha Psi, NABA, ALPFA, ISACA, IIA, ACFE and IMA.
- **Be Persistent:** This course is a fast-paced marathon rather than a sprint. There is a lot of work and not always a lot of time to complete it. Many aspects of the course build on each other, so do not fall behind! This is not a class that you can catch up in the last minute. Keep putting in the required effort (i.e., reading the text, participating in class, completing Connect homework assignments, studying for exams, etc.) to be more likely to succeed.
- **Take care of yourself:** Take care of both your physical and mental health. Reach out if you need to talk.