

# INTERMEDIATE ACCOUNTING II

ACCT 3120 – 003, 004

Fall - 2021

## COURSE SYLLABUS

### INSTRUCTOR

Name: **Dr. Paul D. Hutchison**

Office Number: **BLB 312C**

Office Hours: **Monday 2:00 PM –3:30 PM (Zoom)** (Zoom Meeting ID: 9405653083),  
**Tuesday 2:00 PM –3:30 PM (Zoom)** (Zoom Meeting ID: 9405653083),  
**open-door policy, and by appointment.**

Email: **paul.hutchison@unt.edu**

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### TEACHING ASSISTANT

Name: **Andrew N. Staton**

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### COURSE OVERVIEW

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

### PREREQUISITES

ACCT 3110 and ACCT 3405, both with a grade of C or better; FINA 3770; and ACCT 3405 may be taken concurrently with ACCT 3120. This course may NOT be taken more than *twice* at UNT. 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.

NOTE: This course serves as a co-requisite for ACCT 4100 and a prerequisite for: ACCT 4140, 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 classes and course schedule with your advisor.

### COURSE MATERIALS

1. ***Intermediate Accounting*** (10<sup>th</sup> edition) by Spiceland, Nelson, and Thomas (McGraw-Hill Education, 2020) (ISBN 13: 978-1-264-69764-9).
2. ***McGraw-Hill Connect with Proctorio Plus*** course management platform.

## COURSE CONTENT

A study of the following accounting subject areas is included in this course:

1. Investments.
2. Current Liabilities and Contingencies.
3. Bonds and Long-Term Notes.
4. Leases.
5. Accounting for Income Taxes.
6. Pensions and Other Postretirement Benefits.
7. Shareholders' Equity.
8. Share-Based Compensation and Earnings Per Share.
9. Accounting Changes and Error Corrections.
10. The Statement of Cash Flows Revisited.

## COURSE OBJECTIVES

The underlying objective of ACCT 3120 is to continue development of the analytical, decision-making, and critical thinking skills needed for success as a professional accountant. By the end of this course, students should be able to:

1. Understand and apply 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. Read and analyze annual reports, including the income statement, balance sheet, and statement of cash flows, along with accompanying notes.

## UNT, RCoB, AND DEPARTMENT OF ACCOUNTING POLICIES

**COVID-19 Policy** It is important for all of us to be mindful of the health and safety of everyone in our community, especially given concerns about COVID-19. Please contact me if you are unable to complete class assignments or take exams because you are ill or due to a related issue regarding COVID-19. It is important that you communicate with me prior to missing an assignment or an exam, so I can make a decision about accommodating your request for assignment time extensions or exam absences.

If you are experiencing any symptoms of COVID-19 (<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>), please seek medical attention from the UNT Student Health and Wellness Center ((940)-565-2333 or [askSHWC@unt.edu](mailto:askSHWC@unt.edu)) or your healthcare provider PRIOR to coming to campus. UNT also requires you to contact the UNT COVID Hotline at (844) 366-5892 or [COVID@unt.edu](mailto:COVID@unt.edu) for guidance on actions to take due to symptoms, pending or positive test results, or potential exposure. While completing assignments and exams is an important part of succeeding in this course, your own health and those of others in the community, is more important.

**Face Coverings** UNT encourages everyone to wear a face covering when indoors, regardless of vaccination status, to protect yourself and others from COVID infection, as recommended by current CDC guidelines. Under the Governor's executive order, UNT cannot require students, staff, or faculty to wear a face covering. If you are unable to wear a face covering due to a disability, please contact the Office of Disability Access (ODA) to request an accommodation. UNT face covering requirements are subject to change due to community health guidelines. Any changes will be communicated via university administration and the instructor.

**Eagle Connect** Your access point for business and academic services at UNT occurs within the [my.unt.edu](http://my.unt.edu) website ([www.my.unt.edu](http://www.my.unt.edu)). All **official communications** from UNT will be delivered to your *Eagle Connect* account. (For more information, please visit the website that explains *Eagle Connect* and how to *forward* your email: <https://it.unt.edu/eagleconnect>).

**Privacy** Pursuant to the provisions of the Family Education Rights and Privacy Act ("FERPA" 20 USC Par. 1232g), I do not post grades, give grades out to second parties, nor disclose grades over the phone. For course grades, please see me personally or view them using Canvas and MH Connect.

**W Grades** A "W" grade will be given to students who drop the course by the UNT deadline for the last day to drop/withdraw from a course. (See Course Schedule for specific date.)

<b>Academic Integrity</b>	The university's policy on academic dishonesty is clearly set forth in the UNT Undergraduate and Graduate Catalogs. This policy will be <u>strictly enforced</u> . Academic dishonesty includes cheating and plagiarism. <i>Cheating</i> includes, but is <u>not limited</u> to: 1) use of any <u>unauthorized</u> assistance in taking quizzes or exams; 2) dependence upon the aid of sources beyond those <u>authorized</u> by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; or 3) the acquisition, without permission, of exams or other academic materials belonging to a faculty member or staff of the university. <i>Plagiarism</i> includes, but is <u>not limited</u> to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials. Punishment for academic dishonesty will result in an <u>automatic "F"</u> in the course and possibly suspension or expulsion from UNT. (For additional information on the UNT <i>Student Academic Integrity Policy</i> see: <a href="https://policy.unt.edu/sites/default/files/06.003.AcadIntegrity.Final_.pdf">https://policy.unt.edu/sites/default/files/06.003.AcadIntegrity.Final_.pdf</a> ).
<b>Exam Review &amp; Retention</b>	After the midterm exams are graded, the instructor will review the exam statistics and results with the class. Students who desire more details about their exam grade results can visit the instructor (or his teaching assistant by appointment to review their exam. All exams will be retained for one year, and then destroyed.
<b>Student Verification</b>	UNT takes measures to protect the integrity of educational credentials awarded to students enrolled in distance education courses by verifying student identity, protecting student privacy, and notifying students of any special meeting times/locations or additional charges associated with student identity verification in distance education courses. See UNT Policy 07-002 Student Identity Verification, Privacy, and Notification and Distance Education Courses ( <a href="https://policy.unt.edu/policy/07-002">https://policy.unt.edu/policy/07-002</a> ).
<b>Recordings</b>	Recordings by the instructor may be made available to students enrolled in this class to refer to throughout the semester. Class recordings are the intellectual property of the instructor and are reserved for use only by students <u>in this class</u> and only for educational purposes. Students may NOT post or otherwise share the recordings outside the class, or outside Canvas, in any form. Failure to follow this restriction is a violation of the UNT <i>Code of Student Conduct</i> and could lead to disciplinary action.
<b>ADA Accommodation</b>	UNT complies with the Americans with Disabilities Act (ADA) in making reasonable accommodation for qualified students with disabilities. If you have an established disability, as defined in the ADA, and would like to request accommodation, UNT requires that you see the instructor during the <u>first week</u> of the semester and provide them with the necessary supporting UNT documents in order to receive said accommodations. Otherwise, accommodations desired may not be available due to <u>insufficient notice</u> . (For more information see: <a href="http://www.unt.edu/oda">www.unt.edu/oda</a> ).
<b>Religious Observations</b>	Students who anticipate the necessity of being absent from class due to a major religious observance must provide notice of the date(s) to the instructor, in writing, during the <u>first week</u> of the semester.
<b>SPOT</b>	Teaching evaluations are a requirement for all organized classes at UNT. SPOT will be made available to you near the end of the semester, providing you with an opportunity to comment on course content and instruction. You are encouraged to complete SPOT. This instructor is very interested in feedback from students, as he works continuously to improve his teaching and the classroom experience for students.
<b>Emergency Notification &amp; Procedures</b>	<p>UNT uses the <i>Eagle Alert</i> system to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closings, 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: <a href="http://www.my.unt.edu">www.my.unt.edu</a>).</p> <p>Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings at UNT, 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 UNT closure, please refer to <i>Canvas</i> for contingency plans by the instructor for covering course materials.</p>

<b>BLB Severe Weather</b>	In the event of severe weather, all Business Leadership Building (BLB) occupants should immediately seek shelter in a designated shelter-in-place area in the building. If unable to safely move to a designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter on the basement level in BLB rooms 055, 077, 090, and the restrooms, or on the first floor, in BLB rooms 170, 155, and the restrooms.
<b>BLB Bomb Threat/Fire</b>	In the event of a bomb threat or fire in the BLB, all building occupants should immediately evacuate the building using the nearest exit. Do NOT use the elevators. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, the instructor will contact one or more members of their department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All BLB occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.
<b>Survivor Advocacy</b>	UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination on the basis of sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at <a href="mailto:SurvivorAdvocate@unt.edu">SurvivorAdvocate@unt.edu</a> or by calling the Dean of Students Office at 940-565-2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at <a href="mailto:oeo@unt.edu">oeo@unt.edu</a> or at (940) 565 2759.

**Important Notice for F-1 Students taking Distance Education Courses**

**Federal Regulation** To read detailed Immigration and Customs Enforcement regulations for F-1 students taking online courses, please go to the [Electronic Code of Federal Regulations website](http://www.ecfr.gov/) (<http://www.ecfr.gov/>). The specific portion concerning distance education courses is located at Title 8 CFR 214.2 Paragraph (f)(6)(i)(G). The paragraph reads: (G) For F-1 students enrolled in classes for credit or classroom hours, no more than the equivalent of one class or three credits per session, term, semester, trimester, or quarter may be counted toward the full course of study requirement if the class is taken on-line or through distance education and does not require the student's physical attendance for classes, examination or other purposes integral to completion of the class. An on-line or distance education course is a course that is offered principally through the use of television, audio, or computer transmission including open broadcast, closed circuit, cable, microwave, or satellite, audio conferencing, or computer conferencing. If the F-1 student's course of study is in a language study program, no on-line or distance education classes may be considered to count toward a student's full course of study requirement.

**UNT Compliance** To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on-campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in an on-campus lecture or lab activity, or other on-campus experience integral to the completion of this course. If such an on-campus activity is required, it is the student's responsibility to do the following:

- (1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.
- (2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Student and Scholar Services Office (ISSSO). ISSSO has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about his or her need to participate in an on-campus experiential component for this course, s/he should contact the UNT International Student and Scholar Services Office (telephone: (940) 565-2195 or email [internationaladvising@unt.edu](mailto:internationaladvising@unt.edu)) to get clarification before the one-week deadline.

## COURSE POLICIES

**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 UNT faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Get advised. Be prepared. Get involved. Stay focused. (To learn more about campus resources and information on how you can achieve success, go to: <https://success.unt.edu/succeed-at-unt>).

**Acceptable Student Behavior** 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 cease, and the instructor may refer the student to the UNT *Dean of Students* to consider whether the student's conduct violated the UNT *Code of Student Conduct*. The university's expectations for student conduct apply to all instructional forums, including university and electronic classrooms, labs, discussion groups, field trips, etc. (The UNT *Code of Student Conduct* can be found at: [https://policy.unt.edu/sites/default/files/07.012\\_CodeOfStudConduct.Final8\\_.19.format.pdf](https://policy.unt.edu/sites/default/files/07.012_CodeOfStudConduct.Final8_.19.format.pdf)).

**Canvas/MH Connect/Zoom** All course content will be delivered by the instructor at the Canvas course website and McGraw-Hill (MH) Connect website. Canvas will be used for all recorded lectures, handouts, and gradebook. MH Connect will be used for homework assignments, quizzes, and exams. Also, Zoom may be used for class meetings and office hours.

**Instructor's Expectations** Since this is a junior-level course, my expectation is that students will conduct themselves at that level. Prior to class, you should complete all assigned readings and homework.

**Accounting Knowledge** Since ACCT 3110 is a prerequisite for this course, the instructor will assume that all students have a working knowledge of basic financial accounting. Reference in homework and exams to financial accounting material can be expected.

**Time Commitment** Experience has shown that for the average student to perform at their best in ACCT 3120 they will spend approximately three hours for each hour of class time (9 hours per week) reading and understanding the chapter material, completing homework assignments and quizzes, and preparing for exams. Your study time should be designed to enable you to understand the objectives outlined at the beginning of each chapter and become proficient in working problems covered in each chapter. Based upon your previous accounting courses, study time for this course may require additional time in order for you to master the complex topics covered in this course.

**Class Format** This accounting class will be conducted using a hybrid approach: live lectures/recorded lectures/discussion format. Each chapter lecture will introduce a topic and demonstrate the subject matter covered. Most class sessions will also include in-class exercises to help you practice and learn the chapter concepts. You will find this course most useful if you do the following: 1) read the chapter, 2) prepare for lectures, 3) attend live lectures, 4) listen to assigned lectures, 5) complete all homework and quiz assignments on time, 6) review all class handouts, and 7) ask questions and seek clarifications for chapter issues and concerns during virtual office hours. **Poor performance in this class is generally linked to inadequate preparation.**

**Calculators** Students will NOT be allowed to use a personal financial calculator for ANY exams in this course. For all exams (Exams 1-4 and Final Exam), online basic calculators will be supplied by MH Connect Proctorio Plus or provided by the instructor.

**Grade Determination** The public and private sector employers of students agree that, in addition to technical knowledge in accounting, universities should be assisting students in developing the following necessary skills:

**Communication Skills:** Individuals must be able to present and defend their views through formal and informal, written and oral, presentation.

**Intellectual Skills:** Necessary intellectual skills include the ability to solve diverse and unstructured problems in unfamiliar settings, and comprehend an unfocused set of facts; identify, and if possible, anticipate problems; and find acceptable solutions.

**Interpersonal Skills:** Successful professionals must be able to work effectively in groups with diverse members to accomplish a task.

Student performance in these areas will be incorporated in the assignments and grading for this course. With this in mind, your grade in this course will be based on the following course activities:

	<u>Points</u>	Course grades normally will be assigned based on the following scale:
Exam 1	70	
Exam 2	70	
Exam 3	70	450 - 500 of the <u>total points available</u> = A
Exam 4	70	400 - 449 of the <u>total points available</u> = B
Final Exam	70	350 - 399 of the <u>total points available</u> = C
Participation (18)	10	300 - 349 of the <u>total points available</u> = D
SmartBook (9)	40	Below 300 of the <u>total points available</u> = F
Homework (9)	80	
Target Case (9)	<u>20</u>	
<b>TOTAL POINTS</b>	<u>500</u>	

**Exams** Success in accounting requires more than just a rote knowledge of technical accounting standards and procedures. For this reason, accounting exams are normally structured to test:

- The student’s knowledge of the material covered in the text and class lectures.
- The student’s ability to analyze complex, problematic situations.
- The student’s ability to present a well-structured, clearly labeled solution.
- The student’s ability to work under some time pressure.

All exams are closed book, and closed notes. No electronic media, including cellphones are permitted. You may expect exams to evaluate your knowledge relative to any material presented in the textbook (even material not specifically covered in class), lectures, in-class exercises, or homework assignments. Exams may consist of multiple-choice, matching, fill-in-the-blank, essay, or problems.

All exams, including the Final Exam, will be administered in the classroom using laptops provided by the instructor via MH Connect using Proctorio Plus software that utilizes a lockdown browser with a webcam requirement. Proctorio Plus will require you to record your UNT student identification, surroundings, etc. and then it records you and your computer screen during your entire exam session. These videos will be reviewed extensively by the teaching assistant and then, by the instructor. Further, detailed Exam Instructions will be provided to all students prior to Exam 1. Also, a Practice Exam for no course credit will be provided to students by the instructor to allow them the opportunity to become familiar with Proctorio Plus exam procedures and expectations. Any violations of exam instructions may result in a zero for that exam and possibly a failing grade for the course.

All four midterm exams (Exams 1 - 4) are one hour and twenty minutes (80 minutes in total) and will be given on the designated dates and at specific times. The Final Exam is two hours and will be given at the UNT scheduled date and time. Exam dates and times are noted on the Course Schedule (also see MH Connect). **THE FINAL EXAM IS COMPREHENSIVE!** Equal weight will be given to each chapter covered this semester for the Final Exam. You **MUST** take the Final Exam to receive credit for this course. Also, failure to take the Final Exam will result in an F in the course.

**Missed Exams** If a student knows that they will NOT be able to take an exam, they should notify the instructor in advance of the exam date. Upon missing a midterm exam, a student will receive a grade of 0 for that exam. A missed exam includes any situation where the student does NOT take the midterm exam.

If a student has a valid reason for missing a midterm exam (validity to be determined upon verification by the instructor) (e.g., serious illness of the student or a close family member; UNT sponsored activity; in accordance with state law, 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 U.S. Tax Code may be included, etc.)), they will receive a grade equal to the grade they earn on the Final Exam for the missed exam.

**Participation** Class participation is very important for comprehension and course success. With this in mind and to provide an incentive for class engagement, the instructor will provide participation points for completion of random multiple-choice questions during class meetings. One participation point is awarded for completion of each question. There may be multiple questions during a class meeting. In total, there will be at least 18 participation checks randomly distributed during class meetings this semester. Students must have at least 15 Participation Points to receive full credit (10 Total Points of your final grade) for class participation. For students with less than 15 Participation Points, their participation credit will be based upon the following scale: 10-14 Participation Points = 7.5 Total Points, 5-9 Participation Points = 5 Total Points, 0-4 Participation Points = 0 Total Points.

**SmartBook** SmartBook assignments will be completed on MH Connect. SmartBook is a learning tool that uses revolutionary adaptive technology to build a learning experience unique to each student's individual needs. It starts by identifying the topics a student knows and does not know about a chapter. As the student progresses, SmartBook adapts and adjusts its content based on your individual strengths, weaknesses, and confidence, ensuring that every minute spent studying with SmartBook is the most efficient and productive study time possible.

The purpose of the SmartBook assignments is for you to read the chapter and understand the concepts and terminology before the chapter material is covered by the instructor in a lecture. The SmartBook assignments are typically due before the first day that the instructor covers a particular chapter (see MH Connect or Course Schedule for specific dates and times).

Your SmartBook grade will be based upon each SmartBook module assigned this semester (9 chapters). Each SmartBook assignment will be graded based on a scale of 0-100 percent. Your lowest chapter SmartBook grade will be dropped. These assignments will comprise 40 Total Points of your final grade. **There are NO make-ups, time extensions, etc. for missed SmartBook assignments, since your lowest chapter grade is dropped. Please be cognizant of the chapter SmartBook due dates.**

**Homework** Students will complete all homework assignments on MH Connect after the instructor has presented and discussed the chapter material (see MH Connect or Course Schedule for specific dates and times). Homework is usually due on the last day that a chapter is covered by the instructor. Your homework grade will be based upon completion of each homework module assigned this semester (9 chapters). You will be allowed additional attempts on homework assignments; however, there will be a 5% grade reduction for each additional attempt. Each homework assignment will be graded based on a scale of 0-100 percent. Your lowest chapter homework grade will be dropped. Your homework assignments will comprise 80 Total Points of your final grade. **There are NO make-ups, time extensions, etc. for missed homework assignments, since your lowest chapter grade is dropped. Please be cognizant of the chapter homework due dates.**

<b>Target Case</b>	<p>Target Corporation was selected as the continuing case this semester. Its purpose is to allow students to apply chapter knowledge learned to a real-world company. Students will complete all Target Case assignments on MH Connect <u>after</u> the instructor has presented and discussed the chapter material in class (see MH Connect or Course Schedule for specific dates and times). Target Case is usually due on the <u>last day</u> that a chapter is covered by the instructor. Your Target Case grade will be based upon completion of each chapter assigned this semester (9 chapters). You will be allowed additional attempts on Target Case assignments; however, there will be a 5% grade reduction for each additional attempt. Each Target Case assignment will be graded based on a scale of 0-100 percent. Your <u>lowest</u> chapter Target Case grade will be dropped. Your Target Case assignments will comprise 20 Total Points of your final grade. <b>There are NO make-ups, time extensions, etc. for missed Target Case assignments, since your lowest chapter grade is dropped. Please be cognizant of the chapter Target Case due dates.</b></p>
<b>Extra Credit</b>	<p>Students may earn extra credit (maximum = 5 total points) in this course by doing any combination of the following activities:</p> <ol style="list-style-type: none"> <li>1. Listen to a guest video interview posted by the instructor on the Canvas website.</li> <li>2. Attend a meeting of an accounting student organization which they are <u>not</u> a current or former member. You must attend the whole meeting and sign in as a visitor.</li> <li>3. Attend a RCoB/UNT Distinguish Lecture presentation. You must attend the whole presentation and sign in as an attendee.</li> </ol> <p>For any of these activities, the student must conduct themselves at a professional level. For <u>credit</u>, the student must submit a <u>write-up</u> to the instructor by email attachment that contains a cover page noting: 1) type of activity, 2) ACCT 3120-003 or 004, 3) their name, and 4) date; and one-page, <u>double-spaced</u> report in which they identify the <u>purpose</u> of the activity and note <u>three items</u> learned by the student <u>labeled 1., 2, and 3.</u> from the interview/meeting/presentation (several sentences for each item). All submissions will be graded as to following instructions, content, punctuation, grammar, citations, and sentence structure. Grades will be based upon 0-100%, where 100 = <u>2.5 course Total Points</u>.</p> <p>Each report is due no later than <u>two weeks</u> after listening to a video lecture or attending a meeting/presentation. Last day for submission of a report for Extra Credit is the last class day of the course (Wednesday, December 1, 2021).</p> <p>A total of <u>ONLY</u> 2 extra credit activities (2.5 points each) can be completed for this course for a total of 5 points being added to your course Total Points at the end of the semester. An Extra Credit activity can <u>ONLY</u> be used for credit in this class and NOT also applied for credit in any other class at UNT.</p>
<b>Practice M/C Questions</b>	<p>At MH Connect, the instructor has posted practice multiple-choice (M/C) questions for each chapter to allow students to better prepare for M/C questions on exams. Scores from these M/C questions will <u>NOT be included in Total Points for your course grade.</u></p>
<b>Practice Exercises &amp; Problems</b>	<p>Students who encounter difficulty with chapter topics are strongly encouraged to do additional exercises and problems from the textbook. At MH Connect, the instructor has provided Practice Exercises &amp; Problems for each chapter to allow students to do supplemental work to better understand chapter material. These exercises and problems will <u>NOT be included in Total Points for your course grade.</u></p>
<b>Solution Manual</b>	<p>Solutions to all textbook exercises and problems can be obtained from the tutors in the Accounting Tutor Lab or the instructor during office hours. Solutions will be made available only after you show the lab tutors or instructor that you have attempted the textbook exercise or problem.</p>
<b>Changes and Addendums</b>	<p>The instructor reserves the right to change assigned due dates, and add or delete assignments during the semester.</p>



# INTERMEDIATE ACCOUNTING II

ACCT 3120 – 003, 004

Fall – 2021

## COURSE SCHEDULE

Date		Ch.	Subject Matter or Event	SmartBook*, Quiz*	Homework*	
Aug.	23	M				
	24	Tu	13	Introduction		
	25	W	13	Current Liabilities and Contingencies (plus Appendix 13)	SB 13	
	30	M	13			
	31	Tu	14	Bonds and Long-Term Notes (plus Appendix 14A)	SB 14	HW 13, TC 13
Sept.	1	W	14			
	6	M		<b>LABOR DAY HOLIDAY!</b>		
	8	W	14			
	13	M	14		HW 14, TC 14	
	14	Tu	12	Investments	SB 12	
	15	W	12			
	20	M	12		HW 12, TC 12	
	22	W		Exam 1 Material Review		
	27	M		<b>EXAM 1 (Chapters 12, 13, and 14)</b> <b>Section 003: 12:30 – 2:00 PM</b> <b>Section 004: 4:00 – 5:30 PM</b>		
	28	Tu	15	Leases	SB 15	
	29	W	15			
Oct.	4	M	15		HW 15, TC 15	
	5	Tu	16	Accounting for Income Taxes	SB 16	
	6	W	16			
	11	M	16		HW 16, TC 16	
	13	W	17	Pensions and Other Postretirement Benefits (omit pp. 982-1009; 1011-1017) Exam 2 Material Review		
	18	M		<b>EXAM 2 (Chapters 15, 16, and 17)</b> <b>Section 003: 12:30 – 2:00 PM</b> <b>Section 004: 4:00 – 5:30 PM</b>		

\*Refer to MH Connect and Canvas for specific due dates and times.

# INTERMEDIATE ACCOUNTING II

ACCT 3120 – 003, 004

Fall – 2021

## COURSE SCHEDULE

Date			Ch.	Subject Matter or Event	SmartBook*, Quiz*	Homework*
<b>Oct.</b>	19	Tu	18	Shareholders' Equity	SB 18	
	20	W	18			
	25	M	18			HW 18, TC 18
	26	Tu	19	Share-Based Compensation and Earnings Per Share	SB 19	
	27	W	19			
<b>Nov.</b>	1	M	19			
	3	W		Exam 3 Material Review		HW 19, TC 19
	8	M		<b>EXAM 3 (Chapters 18 and 19)</b> <b>Section 003: 12:30 – 2:00 PM</b> <b>Section 004: 4:00 – 5:30 PM</b>		
	9	Tu	20	Accounting Changes and Error Corrections	SB 20	
	10	W	20			
	12	F		<b>LAST DAY TO DROP A COURSE!</b>		
	15	M	20			HW 20, TC 20
	16	Tu	21	The Statement of Cash Flows Revisited	SB 21	
	17	W	21			
	22	M	21			HW 21, TC 21
	24	W		Exam 4 Material Exam Review		
	29	M		<b>EXAM 4 (Chapters 20 and 21)</b> <b>Section 003: 12:30 – 2:00 PM</b> <b>Section 004: 4:00 – 5:30 PM</b>		
<b>Dec.</b>	1	W		Final Exam Material Review		
				<b>COMPREHENSIVE FINAL EXAM</b> <b>(Chapters 12 - 21)</b>		
	4	Sat.		<b>Section 004</b> <b>1:30 PM – 3:30 PM</b>		
	8	W		<b>Section 003</b> <b>10:30 AM – 12:30 PM</b>		

\*Refer to MH Connect and Canvas for specific due dates and times.