



John Massey School of Business
Accounting and Finance Department
Accounting 3213 Intermediate Accounting II

I. Instructor Information

Instructor: Dr. Rhonda J Richards, CPA, CMA

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Office Location: Russell Building, Room 204

Office Hours:

Monday	by appointment
Tuesday	8:00-11:00
Wednesday	8:00-9:00 and 11:00-3:00
Thursday	1:00 -3:00
Friday	By appointment

II. Course Information

Course Description:

Continuation of Intermediate Accounting I. Liabilities, equity, pensions, leases, revenue recognition, earnings per share, disclosure, and other select financial accounting theory and methodology topics. (Prerequisite: ACCT 3113 with a grade of C or better)

Semester Credit Hours: 3

Semester: Fall, 2018

Meeting Times: August 20 – December 7; Thursdays 9:30-10:45 (16-week hybrid course, meets once weekly)

Meeting Location: Russell Room 222

Blackboard course located at se.edu

Course Objectives

The objectives and goals to be accomplished by this course are:

A. Accurately use accounting theory and practice for liabilities, owners' equity, and related revenue and expense accounts. (JMSB Goal 2)

B. Apply accounting theory to special topics in financial accounting, including pensions, leases, company earnings per share, income tax accounting, and cash flow statements. (JMSB Goals 2, 5)

C. Analyze transactions and identify the appropriate accounts to record those transactions and appropriate presentation in financial statements.

(JMSB Goals 2, 5)

D. Develop solutions to problems posed by business decisions and business transactions, and to apply knowledge to unfamiliar situations in problem solving. (JMSB Goal 2)

E. Support group work experience and learn by completing a case study.

(JMSB Goals 2, 4, 5)

III. Evidence of Student Learning

Quiz/Exam/Case Study Schedule

<i>Quiz/ Exam</i>	<i>Chapters/Objectives Covered</i>
<i>Quiz # 1</i>	<i>Chapters 12/ Objectives A,C & D</i>
<i>Quiz # 2</i>	<i>Chapters 13/ Objectives A, B & C</i>
<i>Quiz # 3</i>	<i>Chapter 14/ Objectives A,C & D</i>
<i>Exam # 1</i>	<i>Chapters 12 – 14/ Objectives A-D</i>
<i>Quiz # 4</i>	<i>Chapters 15/ Objectives A,C & D</i>
<i>Quiz # 5</i>	<i>Chapters 16/ Objectives A - D</i>
<i>Quiz # 6</i>	<i>Chapter 17/ Objectives A - D</i>
<i>Quiz #7</i>	<i>Chapter 18/Objectives A-D</i>
<i>Exam # 2</i>	<i>Chapters 15-18 A -D</i>
<i>Quiz # 8</i>	<i>Chapters 19/ Objectives A, C & D</i>
<i>Quiz # 9</i>	<i>Chapter 20/ Objectives A - D</i>
<i>Quiz #10</i>	<i>Chapter 21/ Objectives A-D</i>
<i>Exam # 3</i>	<i>Chapters 19-21/ Objectives A - D</i>
<i>Case Study</i>	<i>Various/ Objectives A-E</i>
<i>Final Exam</i>	<i>All chapters/ Objectives A,B,D,E,F&G</i>

IV. REQUIRED MATERIALS: Intermediate Accounting (with Connect access code), 9th Edition by Spiceland, Sepe, and Nelson (McGraw-Hill) 2017. ISBN 9781260089035 (check with SE Barnes and Noble Bookstore for purchase/rental options). All students must purchase software to use McGraw-Hill Connect and LearnSmart.

Perdisco Practice Set: Instructions to purchase will be in the Blackboard site. Cost to student through the publisher's website is \$24.95

V. OTHER RESOURCES: Homework, study aids, quizzes, exams are available through the publisher's website.

Research assignments will require accessing the American Accounting Association FASB site which can be accessed through the course homepage in BlackBoard.

VI. COURSE POLICIES:

Participation – Students are expected to have read all assigned readings before they come to class and every student will be responsible for all reading assignments whether or not they are discussed in class. Every student is expected to work and submit homework completed as an individual not a group effort.

Attendance for Hybrid students – This class begins promptly 9:30 a.m. and late arrivals interrupt the learning process. Except in inclement weather, every student is expected to attend class and to arrive promptly. University-sponsored activities and jury duty by university regulation or state law are approved exceptions to attendance for class and for exams.

Absences due to an occasional student or family illness (e.g., flu, cold), work-related issues, transportation difficulties, and other such matters may not be approved or considered as excusable ones. Class attendance will be documented for university record purposes. Poor attendance almost always has a direct impact on the student's learning and the related course grade.

Exams – There will be three exams and a comprehensive final exam. The three chapter exams will consist of multiple choice or true/false questions, problems, exercises, and/or short answer questions. The final exam will be a *comprehensive* exam. The final exam counts for a greater percentage of the final grade. **Exams will be taken online utilizing the Respondus Lockdown software. If you choose to take the exam in the lab without Respondus, please contact me directly to schedule a time.**

Exams provide significant measures of *individual learning* and any attempt to work an exam assisting or being assisted by another or with unauthorized materials by definition is academic dishonesty which may lead to a grade of "F" in this course.

Quizzes – Will be taken in Blackboard and will cover class/video lectures, readings, and homework assignments. Quizzes will be in short answer, multiple choice, true/false, and/or short calculation form. Quizzes are used to measure individual work and dishonest work will be rewarded with a grade of zero. Some attendance/lecture quizzes may be taken in class.

Homework – These individual assignments will be done on-line in BlackBoard and will be graded.

LearnSmart modules – These assignments are an important part of your learning and are required assignments. Completing these should increase your learning and understanding of the subject. Late submissions will not be accepted for a grade. LearnSmart modules are due before class begins on Thursdays for both online and hybrid students.

Policy on Academic Integrity (Plagiarism) “Plagiarism is the intentional or unintentional presentation of another person’s idea or product as one’s own.” Plagiarism includes, but is not limited to the following: copying verbatim all or part of another’s written work (this is especially easy and unacceptable with online materials); using phrases, charts, figures, illustrations, or mathematical or scientific solutions without citing the source; paraphrasing ideas conclusions, or research without citing the source. Notes taken from papers and research projects should accurately record sources of material to be cited, quoted, paraphrased, or summarized, and papers should acknowledge these sources in footnotes. The penalties for plagiarism include but are not limited to a zero grade on the work in question.

Cell Phone and other technology – Put your cell phone and other similar devices away for this class. Intermediate Accounting is a hard subject for most students and you need to focus on it during the brief time you are in class.

Use of any electronic devices such as computers or tape recorders must be cleared with me prior to use in class. If a student chooses to use such equipment to take notes, then that student is expected to sit at a front row seat in the classroom. As a condition of allowing this privilege, the instructor reserves the right during or after class to inspect the student’s work or notes taken, i.e. no web-surfing or working on other class assignments during this class.

Calculator - Students should bring their book and calculator to class every day, as you may need both to solve classroom problems. Calculators with questionable functions, such as cell phones which could be used to texting a friend, i.e. cheat, will not be allowed for any exam or quiz. No calculators can be shared during the exam or quiz.

Course Grading: The course grade will be determined as a weighted average percentage of points earned relative to points available as not as a simple average. Weighted average techniques give greater importance to some items, such as tests, and less to others such as homework. The concept of weighting is taught in the inventory chapters. The percentage components of the course are as follows:

Exams (100 points each – 3 exams)	300 points
Comprehensive Final Exam	150 points
Quizzes (10 points each)	100 points
Homework (25 points each)	250 points
LearnSmart Modules (10 points each)	100 points
Attendance (Hybrid)/ Discussion Board (Online)	100 points
<u>Case/FASB Assignment</u>	<u>100 points</u>
TOTAL	1,100 points

Grading Scale: Will follow the standard 90-100% = A, 80-89% = B, etc.

E-mail Address Procedure

You must have a valid SE e-mail address to participate in the course. Be sure to use “ACCT 3213” in the subject line of all e-mail, and your name in the body of every e-mail you send. You are identified by your name, not your e-mail address, on the Registrar’s printout and in the grade book.

Weather Note

In the event of bad weather, please call (580) 745-7272 to determine if classes are cancelled. Generally, a decision will be made by university officials by 6:30 am for morning classes.

Counseling Center

Any student experiencing mental or emotional issues who desires free, confidential, clinical counseling is encouraged to contact the SE Counseling Center at (580) 745-2988 to schedule an appointment during normal working hours Monday-Friday, 8:00AM to 5:00PM. For after-hours mental health emergencies, please call SE Campus Police at (580) 745-2911 or the Mental Health Crisis Hotline at 1- (800) 522-1090.

Disability Accommodations

Any student needing special accommodations due to a disability should contact the Office of Compliance and Safety, Administration Building, Suite 311 or call (580) 745-3090 (TDD# 745-2704). It is the responsibility of each student who anticipates or experiences barriers to their academic experience to make an official request for disability related accommodations in a timely manner.

Equity and Non-Discrimination Statement

Southeastern Oklahoma State University, in compliance with all applicable federal and state laws and regulations, does not discriminate on the basis of race, color, religion, national origin, sex, age, disability, sexual orientation, gender identity, or status as a veteran in any of its policies, practices, procedures, or programs. This includes, but is not limited to: admissions, employment, financial aid, and educational services. Inquiries regarding non-discrimination and equity policies may be directed to: Michael Davis, Director of Compliance and Safety & Title IX Coordinator, (580) 745-3090, or mdavis@se.edu.

Important Dates

http://www.se.edu/dept/registrar/files/2018/01/SE_Dates_Y1819-Fall-18.pdf

Please use this website for accurate and up to date information for important dates for fall, 2018.

Intermediate Accounting II

Tentative Course Schedule

Day Assigned	Chapter/Exam	Points	Due Date
August 20	12	45*	LS – 8/23, 9:30 HW, Quiz – 8/27, midnight
August 27	13	45	LS – 8/30, 9:30 HW, Quiz – 9/4, midnight
September 4	14	45	LS – 9/7, 9:30 HW, Quiz – 9/10, midnight
September 10	Exam 1 (Ch 12,13,14)	100	September 14, midnight
September 17	15	45	LS – 9/20, 9:30 HW, Quiz – 9/24, midnight
September 24	16	45	LS – 9/27, 9:30 HW, Quiz – 10/1, midnight
October 1	17	45	LS – 10/4, 9:30 HW, Quiz – 10/8, midnight
October 8	18	45	LS – 10/11, 9:30 HW, Quiz – 10/15, midnight
October 15	Exam 2 (Ch 15,16,17,18)	100	October 19, midnight
October 22	19	45	LS – 10/25, 9:30 HW, Quiz – 10/29, midnight
October 29	20	45	LS – 11/1, 9:30 HW, Quiz – 11/5, midnight
November 5	21	45	LS – 11/8, 9:30 HW, Quiz – 11/12, midnight
November 12	Exam 3 (Ch 19,20,21)	100	November 16, midnight
November 12	Case Study/Presentations	100**	November 29, in class or online video
December 3	Final Exam Review		December 6, in class and online
December 10	Final Exam 11:00-1:00	150	December 14, midnight

***LS – LearnSmart modules – due Thursday at 9:30 a.m. each week – 10 points each**

Quiz – due following Monday, midnight – 10 points each

Homework – due following Monday, midnight – 25 points each chapter

School of Business – Code of Academic Responsibility for Students, Staff and Faculty

I. Academic Responsibilities.

It is the responsibility of faculty, staff, and students to create an academic community that is conducive to learning and the fostering of the free exchange of thought and ideas. This community is intended to be free from all forms of prejudice(s) that negatively influence learning, such as those based on age, ethnicity, gender, race, or religion, and national origin. All faculty, staff, and students should treat one another with courtesy and respect.

II. Faculty and Staff Responsibility.

Every instructor or staff member (whichever is applicable) is responsible to provide the student a written syllabus within the first three (3) days of class which contains the information in sentences numbered 1 through 6:

1. Inform the students of the objectives, content, assignments, policies on return of student work, and examination procedure in each course;
2. Inform the students of the methods by which the instructor determines the final grade in the course;
3. Inform the students of all requirements that the student will be required to comply with, such as dress code, cell phone and pager use, etc. that the instructor believes to be proper, as well as the penalties for violation.
4. Inform the students of the requirements of major papers and/or major examinations in the course;
5. Inform the students of how class assignments will be made or posted.
6. Inform the students of the policy of the faculty for student review of papers and examinations.

Every instructor or staff member shall endeavor to meet the following:

7. Ensure that every student has equal access to all course materials, assignments, and examination.
8. Provide fair and impartial evaluation of all student performances, i.e., evaluating all students according to common criteria;

9. Make oneself available for conferences with students during announced or posted office hours;
10. Treat students with courtesy and respect at all times. Courtesy and respect do not prohibit strong criticism directed at the student's academic errors or scholarly works;
11. Attempt to provide a learning environment that is free from all forms of prejudices that negatively influence the student(s) learning, such as those based on age, ethnicity, gender, disability, race, religion, or national origin.
12. Adhere to the Class Attendance Policy as adopted by the university.
13. Enforce and seek compliance with all University rules, regulations and policies.
14. Enforce and seek compliance with all the laws, rules and regulations of the State of Oklahoma, and the Board of Regents of Oklahoma Colleges.
15. Enforce and seek compliance with all the laws, rules and regulations of the United States of America as they may relate to the activities on this campus.
16. Assume the positive obligation to confront students of suspected academic dishonesty.

III. Student Responsibilities.

Every student is responsible to:

1. Attend class in accordance with the Class Attendance Policy of the University;
2. Be attentive during class, and participate constructively in class discussions;
3. Perform the work assigned in each course to the best of the student's ability, and submitting the same on time or in a timely manner;
4. Comply with all of the requirements that the instructor may demand for the course;
5. Show respect for instructors and fellow students at all times;
6. Comply with any and all University rules, regulations and policies; the laws, rules and regulations of the State of Oklahoma; applicable rules and regulations of the State of Oklahoma Board of Regents; and the laws, rules and regulations of the United States of America as they may relate to the activities on this campus;
7. Obtain any information (written or otherwise) provided by the instructor during any regularly scheduled class period not attended by the student, and promptly make up any work or assignment that the instructor may allow.
8. Abide by the University's "Student Code of Conduct";
9. Inform the Office of Student Support Services of any disability that may interfere with the student's ability to learn or perform the required tasks of the course;
10. Comply with provisions and requirements of the "Academic Misconduct" Policy of the College of Business Administration.

IV. Academic Misconduct:

The rights and responsibilities that accompany academic freedom are at the heart of the intellectual integrity of the University. Students are therefore expected to behave honestly in their learning. Cheating and other forms of academic misconduct undermine the value of an education for everyone, and especially for the person who cheats. Violations of the Academic Misconduct Policy can result in penalties ranging from grade reductions to suspension, dismissal, or expulsion from the University.

a. Student Responsibility

Misunderstanding of the appropriate academic conduct will not be accepted as an excuse for academic misconduct. If a student is in doubt about appropriate academic conduct in a particular situation, he or she should consult with the instructor in the course, the department chair, or the dean so as to avoid the serious charge of Academic misconduct.

b. Definition and Criteria:

Academic misconduct is defined as any activity that tends to compromise the academic integrity of the institution or subvert the educational process. Examples of academic misconduct include, but are not limited to:

Conduct with respect to and during a quiz, examination, or similar evaluation:

1. Possessing, referring to, or employing open textbooks or notes or other devices not authorized by the instructor.
2. Looking at or using information from another person's paper.
3. Communicating with, providing assistance to, or receiving assistance from another person in a manner not authorized by the instructor.
4. Possessing, buying, selling, obtaining, or using a copy of any unauthorized materials intended to be used in or actually used in the preparation of a quiz or examination or similar evaluation.
5. Taking a quiz or examination or similar evaluation in the place of another person.
6. Utilizing another person to take a quiz, examination, or similar evaluation in place of oneself.
7. Violating procedures prescribed to protect the integrity of a quiz, examination, or similar evaluation.

8. Changing material on a graded examination and then requesting a re-grading of the examination.

Written and other assignments.

1. Submitting an assignment purporting to be the student's original work, which has been wholly or partly created by another person.
2. Submitting or presenting as one's own the work, ideas, representations, or words of another person without customary and proper acknowledgment of sources.
3. Knowingly permitting one's work to be submitted by another person as if it were the submitter's original work.
4. Submitting the identical or substantially the same assignment to fulfill the requirements for two or more courses without the approval of the instructors involved, or submitting the identical or substantially the same assignment from a previously completed course to fulfill requirements for another course without the approval of the instructor of the later course.
5. Violating procedures prescribed to protect the integrity of the assignment.
6. Cooperation with another person in academic misconduct, either directly or as an intermediary agent or broker.
7. Theft, attempted theft, malicious defacement, mutilation of library materials, or other academic resources.

V. Disciplinary Procedure for Academic Misconduct:

Academic misconduct matters shall be considered first by the faculty member affected. The faculty member may recommend penalties: including but not limited to withdrawal from the course, reduction or changing of a grade in the course, test, assignment, or in other academic work, performing additional academic work not required of other students in the course. Acceptance of the faculty member's recommended penalties by the student shall make the penalties final and constitute a waiver of further administrative procedures or appeals.

If the student does not accept the decision of the faculty member, the student may have the case reviewed by the academic department chair.

If the student does not accept the decision of the academic department chair, the student may have the matter referred to the Dean of the School.

If this decision of the Dean is not accepted, the student may have the matter referred to the Academic Appeals Committee. The Academic Appeals Committee serves as an appeals board for all requests from faculty or students who seek to have grades or records modified. The decision of the Academic Appeals Committee will be final as to factual determinations of the appeal.

VI. Appeal Rights of Students:

Every student has the right when appealing a faculty decision involving academic dishonesty:

1. To be informed of the nature(facts) of the allegations, charges, or reports brought against the student as well as a reference to the particular sections of the statutes, regulations, rules or policy involved;
2. To receive reasonable notice of any hearing; including the time, place, nature and purpose of the hearing, and the legal authority for the hearing;
3. To have findings of fact based exclusively on the information and evidence presented at the hearing;
4. To respond and defend the allegation(s) by; including but not limited to, presenting relevant evidence, testimony, and to call witnesses in his behalf, and to exam all witnesses to the proceedings that may appear against the student.
5. To be provided, in advance, a copy of all reports, data, or other information that will be submitted or considered by the Chair, the Dean, or the Committee in connection to the matter before it;
6. To have all proceedings be electronically recorded. Such recordings shall be maintained for such time so as to protect the record through any judicial review. Copies of the recordings may be provided by the University to any party to the proceeding, upon tender of the appropriate costs or expenses of recording. Any party wishing the proceedings to be transcribed may do so at their own expense.
7. To have all decisions rendered by the Chair, and/or the Dean, and/or the Committee to be in writing. The writing shall contain findings of fact, conclusions, and a resolution of the case. The decision of the committee is final unless appealed within three (3) days of the date the decision or three (3) days from the date the decision is served upon the student, whichever is later in time.
8. To appeal a Committee's decision to the President of the University. The Presidents review is limited to compliance with all university policies, codes, rules or regulations that pertain to the appeal at hand. Notice of Appeal(s) to the President shall be made in writing, within three (3) days of the date of the decision or three days from the date the decision is served upon the student. Notice of Appeal(s) shall also be sent to Chairman of the Committee, who shall send the decision and any evidence retained by the committee to the President. The President shall make his ruling on compliance within ten (10) days of the Presidents receipt of the decision and evidence. Findings of facts cannot be appealed.

VII. Appeal Rights of Faculty, Staff

The faculty or staff may only appeal the decision of the Department Chair that involves academic misconduct, to the Dean. No other appeal is permitted by a member of the faculty or staff. The decision of the Dean is final as to members of the faculty and staff. The procedures and notices for this appeal shall be the same as set forth in VI 1 thru 8 above (Appeal Rights of Students).