Instructor: Dr. Russell (Rusty) Calk, Ph.D. CPA
Office: Founders Hall 323E
Phone: 254-519-5779 (office)  
254-519-5437 (department)
Email: rcalk@tamuct.edu
Office hours: MW 9:00 – 10:00  
TuTh 2:30 – 5:00  
Or by appointment

Course description:
A continuation of Intermediate Accounting I with continued emphasis on generally accepted accounting principles as applied to business enterprises.

Prerequisite: ACCT 3303 or approval of Department Chair

Course objectives:
Upon successful completion of this course, students will be able to

- Comprehend basic accounting terminology
- Apply generally accepted accounting principles to business transactions

Textbook:

Course access:
Some course materials will be distributed via the TAMUCT Instructure Canvas system at (https://tamuct.instructure.com).

University Resources, Procedures, and Guidelines:
Information regarding important dates for the semester as well as university resources, procedures and guidelines is available in the Syllabus Supplement.
**Academic integrity:**  
Integrity is a hallmark of the accounting profession and a valued part of the culture at Texas A&M University – Central Texas. Students may, and should, collaborate with one another to learn the course material, but all graded assignments must be completed individually. Any student who commits a breach of academic integrity will receive a grade of F for this course and will be reported to the Office of Student Conduct.  
**Note:** No programmable calculators, cell phones, tablets, or computers may be used for exams.

**Tutoring:**  
Tutoring for Accounting is available to all TAMUCT students, both on-campus and online. Tutors are available at the Tutoring Center in Warrior Hall, Room 111.

**Course assignments:**  
Students must complete the following assignments to successfully complete this course.

- **Recommended exercises and problems:** These problems are intended to give students practice with complex course material. They will not be turned in for a grade.
- **Chapter quizzes:** Chapter quizzes will be assigned throughout the semester. Only five chapter quizzes will be counted for the course grade. **No late of makeup quizzes will be allowed.**
- **Exams:** Four exams are scheduled throughout the semester. **No makeup exams will be allowed.**
- **Comprehensive final exam:** A comprehensive final exam is scheduled for the course. The score on the final exam can be used to replace a low or missing midterm exam score. **No makeups will be allowed for the final exam.**

**Course grade:**  
Students’ grades will be based on points earned from the course assignments as follows.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points available</th>
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<tbody>
<tr>
<td>Chapter quizzes (average of five highest quiz grades)</td>
<td>100</td>
</tr>
<tr>
<td>Exams (4 exams x 100 points each)</td>
<td>400</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>100</td>
</tr>
<tr>
<td>Total points available</td>
<td>600</td>
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</table>

<table>
<thead>
<tr>
<th>Course grade</th>
<th>Points earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>540 - 600</td>
</tr>
<tr>
<td>B</td>
<td>480 – 539</td>
</tr>
<tr>
<td>C</td>
<td>420 – 479</td>
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<tr>
<td>D</td>
<td>360 – 419</td>
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<tr>
<td>F</td>
<td>Less than 360</td>
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</table>

The instructor reserves the right to lower the above grading scale.
<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment</th>
<th>Recommended exercises</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug 28</td>
<td>Introduction / Chapter 10</td>
<td>E10-1, E10-2, E10-4, E10-8, E10-9, E10-10, E10-14, E10-18, E10-20, E10-21, E10-26, E10-29, E10-33</td>
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<tr>
<td>Sep 25</td>
<td><strong>Exam 1</strong></td>
<td></td>
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<tr>
<td>Sep 27</td>
<td>Chapter 12</td>
<td>E12-1, E12-2, E12-4, E12-5, E12-9, E12-11, E12-17, E12-21, E12-23, E12-24, E12-25, P12-7, P12-12</td>
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<tr>
<td>Oct 10</td>
<td><strong>Exam 2</strong></td>
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<tr>
<td>Nov 8</td>
<td><strong>Exam 3</strong></td>
<td></td>
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<tr>
<td>Nov 13</td>
<td>Chapter 18</td>
<td>BE18-2, BE18-3, BE18-4, BE18-5, BE18-8, BE18-9</td>
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<td>Nov 20</td>
<td><strong>THANKSGIVING</strong></td>
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<td>Dec 4</td>
<td><strong>Exam 4</strong></td>
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<tr>
<td>Dec 6</td>
<td>Review</td>
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</tr>
<tr>
<td>Dec 11</td>
<td><strong>Comprehensive Final Exam</strong></td>
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