

**Texas A&M University Central Texas**  
**ACCT 3304 Intermediate Accounting II**  
**Syllabus**  
**Spring 2019**

**Instructor:** Dr. Russell (Rusty) Calk, Ph.D. CPA

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**Office hours:** MW 9:00 – 10:00  
TuTh 1:30 – 3:00  
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:**

*Intermediate Accounting* Spiceland, Sepe, Nelson, and Thomas (McGraw-Hill Irwin: 9<sup>th</sup> Edition)

**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 or 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.

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

<u>Course grade</u>	<u>Points earned</u>
A	540 - 600
B	480 – 539
C	420 – 479
D	360 – 419
F	Less than 360

The instructor reserves the right to lower the above grading scale.

<b>Date</b>	<b>Assignment</b>	<b>Recommended exercises</b>
Jan 15	Introduction / Chapter 10	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
17		
22		
24		
29	Chapter 11	E11-1, E11-2, E11-3, E11-4, E11-10, E11-12, E11-14, E11-15, E11-16, E11-17, E11-19, E11-20, E11-21, E11-23, EE11-26, E11-32
31		
Feb 5		
7		
12	<b>Exam 1</b>	
14	Chapter 12	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
19		
21		
26	Chapter 13	E13-1, E13-2, E13-3, E13-4, E13-7, E13-9, E13-13, E13-15, E13-16, E13-17, E13-20, E13-24
28		
Mar 5	<b>Exam 2</b>	
7	Chapter 14	E14-2, E14-3, E14-5, E14-6, E14-7, E14-9, E14-11, E14-12, E14-13, E14-23, E14-24, E14-28
12	<b>SPRING BREAK</b>	
14	<b>SPRING BREAK</b>	
19		
21		
26		
28	Chapter 15	E15-1, E15-3, E15-4, E15-5, E15-6, E15-19, E15-21, E15-26, E15-28
Apr 2		
4		
9	<b>Exam 3</b>	
11	Chapter 18	BE18-2, BE18-3, BE18-4, BE18-5, BE18-8, BE18-9, BE18-10, BE18-11, E18-5, E18-7, E18-13, E18-14
16		
18		
23	Chapter 19	E19-1, E19-2, E19-5, E19-6, E19-7, E19-8, E19-11, E19-13, E19-18, E19-19
25		
30	<b>Exam 4</b>	
May 2	Review	
7	<b>Comprehensive Final Exam</b>	