

Texas A&M University Central Texas ACCT 3304-110

Intermediate Accounting II –Syllabus

Fall 2021

Instructor: Donald (Don) Senior, MBA. CPA

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COURSE DATES, MODALITY, AND LOCATION

Class meets August 23 thru Dec 10, 2021 This is a 100% online course and uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

WARRIOR SHIELD

Emergency Warning System for Texas A&M University-Central Texas

Warrior Shield is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in Warrior Shield through their myCT email account.

Connect to Warrior Shield by [911Cellular](https://portal.publicsafetycloud.net/Account/Login) [<https://portal.publicsafetycloud.net/Account/Login>] to change where you receive your alerts or to opt out. By staying enrolled in Warrior Shield, university officials can quickly pass on safety-related information, regardless of your location.

COVID-19 SAFETY MEASURES

To promote public safety and protect students, faculty, and staff during the coronavirus pandemic, Texas A&M University-Central Texas has adopted policies and practices to minimize virus transmission. All members of the university community are expected to adhere to these measures to ensure their own safety and the safety of others. Students must observe the following practices while participating in face-to-face courses, course-related activities (office hours, help sessions, transitioning to and between classes, study spaces, academic services, etc.) and co-curricular programs:

- **Self-monitoring**—Students should follow CDC recommendations for self-monitoring. Students who have a fever or exhibit symptoms of COVID-19 should participate in class remotely and should not participate in face-to-face instruction. Students required to quarantine must participate in courses and course-related activities remotely and must not attend face-to-face course activities. Students should notify their instructors of the quarantine requirement. Students under quarantine are expected to participate in courses and complete graded work unless they have symptoms that are too severe to participate in course activities.
- **Face Coverings**—Face coverings must be worn inside of buildings and within 50 feet of building entrances on the A&M-Central Texas Campus. This includes lobbies, restrooms, hallways, elevators, classrooms, laboratories, conference rooms, break rooms, non-private office spaces, and other shared spaces. Face coverings are also required in outdoor spaces where physical distancing is not maintained. The university will evaluate exceptions to this requirement on a case by case basis. Students can request an exception through the Office of Access and Inclusion in Student Affairs.

- o If a student refuses to wear a face covering, the instructor should ask the student to leave and join the class remotely. If the student does not leave the class, the faculty member should report that student to the Office of Student Conduct. Additionally, the faculty member may choose to teach that day's class remotely for all students.
- Physical Distancing—Physical distancing must be maintained between students, instructors, and others in the course and course-related activities.
- Classroom Ingress/Egress—Students must follow marked pathways for entering and exiting classrooms and other teaching spaces. Leave classrooms promptly after course activities have concluded. Do not congregate in hallways and maintain 6-foot physical distancing when waiting to enter classrooms and other instructional spaces.
- The university will notify students in the event that the COVID-19 situation necessitates changes to the course schedule or modality.

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: 10th 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.

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
- Chapter quizzes: Chapter quizzes will be assigned throughout the semester. Students will get two attempts the successfully complete prior to the due date.
- Homework must be completed prior to the due date and students will have unlimited attempts to successfully complete the assignment.
- Exams: Two exams are scheduled throughout the semester which be taken online.
- Comprehensive final exam: A comprehensive final exam is scheduled for the 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.

Assignments		Points
Smart Book	Average of all assignments	50
Professional Reading Assignment	Five grading points	50
Homework	Averages of all assignments	100
Quizzes	Averages of all assignments	100
Two Examinations	Average of test scores	200
Final Examinations	Comprehensive	150

<u>Course grade</u>	<u>Points earned</u>
A	585 - 650
B	520 – 584
C	455 – 519
D	390 – 454
F	Less than 389

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

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements.

This course will use the A&M-Central Texas Instructure Canvas learning management system.

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com>].

Username: Your MyCT username(xx123 or everything before the "@" in your MyCT e- mail address)

Password: Your MyCT password

Technology Support.

For log-in problems, students should contact Help Desk Central. 24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu Phone: (254) 519-5466 [Web Chat: \[http://hdc.tamu.edu\]](http://hdc.tamu.edu)

Please let the support technician know you are an A&M-Central Texas student.

For issues with **Canvas**, select “chat with Canvas support,” submit a support request to Canvas Tier 1, or call the Canvas support line: 1-844-757-0953, links to all are found inside of Canvas using the “Help” link.

For issues related to course content and requirements, contact your instructor.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy.

If you discover that you need to drop this class, you must complete a

[Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar’s Office will provide a deadline on the University Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar’s Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar’s Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity.

Texas A&M University-Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community.

Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

Academic Accommodations.

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier free education. The Department of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the University's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Department of Access and Inclusion at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://www.tamuct.edu/departments/access-inclusion) webpage [<https://www.tamuct.edu/departments/access-inclusion>].

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. For more information, please visit <https://www.tamuct.departments/index.php>.

Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), please visit the website [<http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf>].

Zoom in meetings

Should a student need additional assistance in understand an individual problem and/or an assignment a zoom meeting can be scheduled. In addition, an instructor will have two one-hour WebMeeting per week students can join and the meeting will be recorded for future use. Tentative schedule for 9:00 am Tuesday and Thursday.

Tutoring.

Tutoring is available to all A&M-Central Texas students, both on-campus and online. On- campus subjects tutored include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or any other question, contact Academic Support Programs at 254-519-5796, or by emailing Larry Davis at lldavis@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log-in and receive FREE online tutoring and writing support. This tool provides tutoring in over forty subject areas. Access Tutor.com through Canvas.

The University Writing Center.

Located in 416 Warrior Hall, the University Writing Center (UWC) at Texas A&M University-Central Texas is a free workspace open to all TAMUCT students from 10am- 5pm Monday-Thursday with satellite hours in the University Library on Mondays from 6:00-9:00pm. Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WOnline](#)

[<https://tamuct.mywconline.com/>]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu to schedule an online tutoring session. Tutors are prepared to help writers of all levels and abilities at any stage of the writing process.

While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the University Writing Center is here to help!

If you have any questions about the University Writing Center, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

University Library.

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 72,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On-campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available twenty-four hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance and may take place on Skype or in- person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Date	Assignment	Recommended exercises
Aug. 23	Introduction / Chapter 10	E10-1, E10-2, E10-4, E10-8, E10-9, E10-10, E10-14,
Aug .31		E10-18, E10-20, E10-21, E10-26, E10-29, E10-33
Sept 7	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

Sept 21	Chapter 12	E12-1, E12-2, E12-4, E12-5, E12-9, E12-11, E12-17,
Sept. 28	Exam 1	E12-21, E12-23, E12-24, E12-25, P12-7, P12-12
Oct. 5	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
Oct. 12		
Oct. 19	Chapter 14	E14-2, E14-3, E14-5, E14-6, E14-7, E14-9, E14-11,
Oct. 26		
Nov. 2	Chapter 15	E15-1, E15-3, E15-4, E15-5, E15-6, E15-19, E15-21,
Nov. 9	Exam 2	E15-26, E15-28
Nov. 16	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
Nov. 23		
Nov. 30	Chapter 19	E19-1, E19-2, E19-5, E19-6, E19-7, E19-8, E19-11, E19-13, E19-18, E19-19
Dec 10	Final Exam Available	

Professional Reading Assignment (7% of grade)

For the professional reading assignment (PRA), you are to read an article from one of the following publications:

- CPA Journal (www.cpajournal.com)
- Strategic Finance (www.mamag.com/strategicfinance)
- Journal of Accountancy (The on-line version may be used.)
- Management Accounting Quarterly (www.mamag.com/)

Select an article from Management Accounting Quarterly published in fall 2019 or Summer 2021 or from one of the other publications published between Novembers 2019 and August 2021.

The article should be a minimum of three pages of text, excluding photos, advertisements, charts, graphs, summaries, etc. A copy of the article (**not the link**) is to be submitted for approval prior to the due date and uploaded on Canvas. If student completed a similar assignment last semester do not use the same article. This is self-plagiarism. (Use a size 8 or 10 font if you print the article from the Internet.) Students will not be able to use an article that another student has had approved. After reading the article, type a one-page summary following the guidelines below and upload the paper on Canvas. .

- Do not use a cover or cover page.
- Use white paper.
- Set a 1 -inch margin at the top, bottom, left, and right.
- Use a simple, size 12 font such as Arial or Times New Roman.
- Type headings at the top left and top right as shown below.

“Title of article”

Title of Publication

Date of Publication

Your Name

Course Number

Section Number

- Double-space the summary.
- Summarize in your own words. Don't plagiarize. If you must quote, be certain to use quotation marks.
- Staple (no paperclips) the approved copy of the article to the back of the summary.

You will be graded on following instructions, writing in a clear and concise manner, and editing your work for spelling and other grammatical errors. There will be a minimum of 10 points deducted for failing to follow the guidelines above. There will be a minimum one-point deduction for each spelling and grammatical error. You are encouraged if you have any questions about the University Writing Center, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

The PRA is due at as stated on Canvas