



**ACCT 3304 – 115 Intermediate II -80237**  
**Fall 2022 (16 weeks)**  
**Texas A&M University-Central Texas**

**COURSE DATES:** August 22, 2022-December 09, 2022

**MODALITY AND LOCATION:** Modality 100% ONLINE. This is a 100% online course and uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

**INSTRUCTOR AND CONTACT INFORMATION**

**Instructor:** Dr. Rob Tennant  
**Office:** Founder's Hall, 323 D  
**Phone:** (254) 519.5793 (email preferred)  
**Email:** via canvas, or rtennant@tamuct.edu  
**Office Hours:** by appointment

**Student-instructor interaction**

Student emails are typically answered within 24 hours, except over the weekend, when they will be answered the next university business day.

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

**SAFEZONE.** SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [[www.safezoneapp.com](http://www.safezoneapp.com)].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
  - [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [<https://apps.apple.com/app/safezone/id533054756>]
  - [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)  
[<https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp>]
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

**For updates on COVID information**, please monitor the University [website](https://www.tamuct.edu/covid19/)  
[https://www.tamuct.edu/covid19/]

**COURSE INFORMATION**

**Course Overview and description**

ACCT 3304. Intermediate Accounting II. 3 Credit Hours.

Continue the study of Intermediate Accounting with a special emphasis on generally accepted accounting principles as applied to the business enterprise. Prerequisite(s): ACCT 3303 or permission of department chair

**Course Objective or Goal**

To further develop the learner’s application of accounting principles and standards.

**Student Learning Outcomes**

Chapter	Description	SLOs
Chapter 10	PPE	Costs to be capitalized
		Lump sum purchases
		Deferred Payments
		Equity issued and donated assets
		Fixed Asset Turnover Ratio
		Exchanges
		Self-constructed Assets
		R&D
		IFRS Related
Chapter 11	PPE	Cost Allocation
		Depreciation
		Depletion-Natural Resources
		Intangibles
		Change in Estimates
		Change in Method
		Error Correction
		Impairment in Value
		Expenditures post purchase
		IFRS
Chapter 12	Investments	Debt investment
		Held to maturity
		Trading Securities
		Available for sale
		Adjusting and selling investment

		The Equity method
		Fair value option
Chapter 13	Current Liabilities	Current Liabilities
		S-T notes
		other S-T liabilities
		Non-current liabilities
		Loss Contingencies
		Warranties and guarantees
		IFRS relates S-T liabilities
Chapter 14	Bonds and LT Notes	Types of Bonds
		Computing interest
		LT Notes
		Financial Statement Disclosures and ratios
		Convertible Bonds
		Reporting Convertible Bonds at FV
		IFRS
Chapter 15	Leases	Classifying Leases
		Types of Leases
		Selling Leases
		Operating Leases
		ST Leases
		Leases with uncertainty
		Leases-Misc
		Leases impact on statement of CF
		IFRS
Chapter 18	Equity	Nature of Equity
		Accumulated other Comprehensive Income
		Corporate forms of Org
		Stock Issuance
		Treasury Stock
		Retained Earnings
		Dividends
		Accounting for Dividends
		IFRS
Chapter 19	Compensation/EPS	Restricted Stock Plans
		Options
		Employee share Purchase Plans

		Basic EPS
		Weighted Average Number of CS shares
		Stock Dividends and splits
		Preferred Dividends impact on EPS
		Diluted EPS
		Bond impact on EPS
		Antidilutive Securities

### Competency Goals Statements (certification or standards)

N/A

### Required Reading and Textbook(s)

**INTERMEDIATE ACCT.(LL)-W/ACCESS>CUSTOM<**

By Spiceland

Edition : 11

Publisher : MCG CUSTOM

ISBN 13 : 9781264485802

### COURSE REQUIREMENTS

#### 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. Students will get two attempts to 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 prior to that date.

#### Exams:

- Two exams are scheduled throughout the semester which be taken online.

#### Comprehensive final exam:

- A comprehensive final exam is scheduled for the end of the semester.
- The score on the final exam can be used to replace a low or missing midterm exam score.
- Make up exams are not permitted for any exams.

### Course Grade

Students' grades will be based on points earned from the course assignments as follows.

Assignments	Points
Discussions	100
Homework	100

Quizzes	100
Two Examinations (100pts each)	200
Final Examination Comprehensive	100
<b>Total Points</b>	<b>600</b>

Grade Equivalents		Percentages
Course grade	Points earned	
A	540 – 600	90-100%
B	480 – 539	80-89.99%
C	420 – 479	70-79.99%
D	360 – 419	60-69.99%
F	Less than 360	Below 60%

**Note: 89.999% is not an A (539.99 points is NOT an A)**

### **Grading Criteria Rubric and Conversion**

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade. Each class session will combine presentations related to the assigned readings with opportunities for questions and discussion. I expect you to have read the assigned material before each class session.

### **Posting of Grades**

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days). I rely on the definition of grading marks provided by Texas A & M University-Central Texas Catalog to provide a classification of grades. “The grade of “A” is given for outstanding achievement to a relatively small number of excellent scholars. The grade of “B” represents good achievement. The grade of “C” is given for average achievement and the grade of “D” for poor but passing work. The grade of “F” denotes failure and is given for unsatisfactory work.”

### **Grading Policies**

*Late work is not accepted.*

## COURSE OUTLINE AND CALENDAR

### Complete Course Calendar

Week	Date(s)	Topic	Assignments
1 & 2		Chapter 10 PP&E -Acquisition	Quiz 1 HW, Discussion Qs
3 & 4		Chapter 11 PP&E Utilization and Disposition	Quiz 2 HW, Discussion Qs
5 & 6		Chapter 12 Investments	Quiz 3 HW, Discussion Qs
7 & 8		Chapter 13 Current Liabilities	Quiz 4 HW, Discussion Qs Test 1
9 & 10		Chapter 14 Bonds	Quiz 5 HW, Discussion Qs
11& 12		Chapter 15 Leases	Quiz 6 HW, Discussion Qs
13 & 14		Chapter 18 Shareholders' Equity	Quiz 7 HW, Discussion Qs
15 & 16		Chapter 19 Share-Based Compensation and Earnings Per Share	Quiz 8 HW, Discussion Qs Test 2 Comprehensive Exam

### Important University Dates

[http://catalog.tamuct.edu/undergraduate\\_catalog/general-information/academic20calendars20and20final20exam20schedule/](http://catalog.tamuct.edu/undergraduate_catalog/general-information/academic20calendars20and20final20exam20schedule/)

## **TECHNOLOGY REQUIREMENTS AND SUPPORT**

### **Technology Requirements**

This course will use the A&M-Central Texas Instructure Canvas learning management system. **We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.**

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

### **Canvas Support**

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

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

### **Online Proctored Testing**

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

### **Other Technology Support**

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

Email: [helpdesk@tamu.edu](mailto: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.*

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## **UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES**

### **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 Warrior Center for Student Success, Equity 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 Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information, please visit our [Access & Inclusion](#) Canvas page (log-in required) [https://tamuct.instructure.com/courses/717]

### **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. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more [information regarding the student conduct process](#), [https://www.tamuct.edu/student-affairs/student-conduct.html].

If you know of potential honor violations by other students, you may [submit a referral](#), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\_id=0].

### **Drop Policy**

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

[https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpld=https://eis-prod.ec.tamuct.edu:443/samlss0&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612].

Faculty cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed 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.

### **Important information for Pregnant and/or Parenting Students**

Texas A&M University-Central Texas supports students who are pregnant, experiencing pregnancy-related conditions, and/or parenting. In accordance with requirements of Title IX and related 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. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit [Student Affairs](#) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about



these [requirements and guidelines](#) online, please visit the website [<http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf>].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University’s Title IX Coordinator.

### **Tutoring**

Tutoring is available to all A&M-Central Texas students, both virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing [WarriorCenter@tamuct.edu](mailto:WarriorCenter@tamuct.edu).

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](#) [<https://tutormatchingservice.com/TAMUCT>] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

### **University Library & Archives**

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 400,000 eBooks and 82,000 journals, in addition to the 96,000 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 24 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 virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](#) [<https://tamuct.libcal.com/appointments/?g=6956>]. 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.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and

laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index]

### **University Writing Center**

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

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 UWC is here to help!

Students may arrange a one-to-one session with a trained and experienced writing tutor by making an appointment via [WOnline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at [bruce.bowles@tamuct.edu](mailto:bruce.bowles@tamuct.edu) if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

### **OPTIONAL POLICY STATEMENTS**

#### **A Note about Sexual Violence at A&M-Central Texas**

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Wellness and Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For

additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/compliance/titleix.html) [https://www.tamuct.edu/compliance/titleix.html].

### **Behavioral Intervention**

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the [referral](#) online

[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](#) website for more information [https://www.tamuct.edu/bit]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

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### **OTHER POLICIES**

## **COBA Learner Access and Success Webpage**

**COBA Learner Access and Success:** This web site has been specially designed to provide “one stop shopping” for the University and College resources that College of Business Administration students are likely to need throughout the semester. This includes setting up an appointment with an advisor, tutoring, career and professional development, among other services and many helpful videos. **Check it out and bookmark it, it will be very useful:** [COBA Learner Access and Success](https://www.tamuct.edu/coba/coba-learners.html) (https://www.tamuct.edu/coba/coba-learners.html)

### **Copyright Notice**

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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