

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus
Fall 2007

COURSE NUMBER: ACC 366.01

COURSE TITLE: Intermediate Accounting II

PREREQUISITES: **Accounting 365, with a minimum grade of C**

INSTRUCTOR: Dr. Elsie Ameen
Office: 311-C Smith-Hutson Building
Phone: 936-294-1263
Office Hours: Monday 1:00-3:00
Tuesday 9:00-11:00 and 1:30-3:00
Thursday 9:00-11:00 and 1:30-3:00
(other times by appointment)
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REQUIRED TEXTS: *Intermediate Accounting*, Spiceland, Sepe, and Tomassini, McGraw-Hill, 4th edition.

Access to the internet.

COURSE DESCRIPTION:

A continuation of ACC 365 Intermediate Accounting I with emphasis on measuring and reporting investments, current and long-term liabilities, leases, income taxes, pensions, stockholders' equity, and cash flow statements.

COURSE OBJECTIVES:

Upon completion of this course, students will demonstrate both a conceptual understanding of the topics covered and the ability to apply their knowledge of GAAP to various problems in the topic areas covered.

TOPICS:

1. Accounting for Current and Long-Term Liabilities
2. Accounting for Investments
3. Accounting for Leases
4. Accounting for Income Taxes
5. Accounting for Pensions
6. Accounting for Stockholder's Equity Transactions
7. Statement of Cash Flows

COURSE EVALUATION PROCESS:

Your grade will be composed of the following:

	<u>Points</u>
Unit Exams (4 @ 100)	400
Homework/quiz grades	<u>50</u>
Total points available	<u>450</u>

The grade achievement levels will be 90%, 80%, 70%, and 60% for A, B, C, and D, respectively. Any score below 60% is an F.

Exams: Five exams will be given during the semester including a comprehensive final exam. The lowest exam score will be dropped. The format will include any combination of multiple choice, short answer/essay and problems. Any material covered in class, in the assigned text readings, or in homework assignments is fair game for the exam. Thus, working all homework assignments and attending class regularly are excellent methods of preparation.

Homework/quizzes: Homework assignments and quizzes will be given on a regular basis. These quizzes and the homework assignment will together represent 50 points of your final grade. There are absolutely NO make-ups on quizzes and homework will not be accepted late. If you are absent from class it is your responsibility to get the homework assignment from a classmate or from your instructor.

Please note: The total points available for Homework and Quizzes may be more or less than 50 points. The final score will be scaled to 50 points. For example, if the total points available for the semester is 125 and you earn 100, you will have earned 80% of the available points and will receive 40 of the 50 available points.

MAKE-UP POLICY:

Students who miss an exam will receive a zero for the exam. (If you know in advance that you cannot take an exam as scheduled, it may be possible to arrange to take it early.) However, only the four highest exam scores will be included in the final grade. As noted above, there are no make-ups or late assignments accepted for homework/quizzes.

ASSIGNMENTS:

A tentative schedule is posted for this course in the *Assignment Schedule* folder. Reading assignments are to be completed prior to class. You should check the *Announcements* on Blackboard on the Sam Houston Home page each day for changes to these assignments. Exercises and problems from the book will be assigned throughout the semester. Work these as assigned and check your answers by referring to the *Selected Solutions* in each chapter folder on Blackboard. Problems with these assignments will be discussed in class. Timely completion of all assignments is vital in preparing for exams.

UNIVERSITY POLICIES:

Academic Dishonesty: Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. *See Student Syllabus Guidelines.*

Classroom Rules of Conduct: Students are expected to assist in maintaining a classroom environment that is conducive to learning. Students are to treat faculty and students with respect. *Students are to turn off all cell phones while in the classroom. Under no circumstances are cell phones or any electronic devices to be used or seen during times of examination.* Students may tape record lectures provided they do not disturb other students in the process.

Student Absences on Religious Holy Days: Students are allowed to miss class and other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for all work. *See Student Syllabus Guidelines.*

Students with Disabilities Policy: It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance should visit with the Office of Services for Students with Disabilities located in the Counseling Center. *See Student Syllabus Guidelines.*

Visitors in the Classroom: Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

You may find a more detailed description of these policies online at:
<http://www.shsu.edu/syllabus/>