

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus
Spring 2008

COURSE NUMBER: ACC 366

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 2:00-4:00
Tuesday 8:30-11:00
Wednesday 2:00-4:00
Thursday 8:30-11:00
(other times by appointment)

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REQUIRED TEXTS: *Intermediate Accounting*, Spiceland, Sepe, and Tomassini, McGraw-Hill, 4th edition.

SUPPLEMENTAL MATERIALS:

SHSU computer account and access to the Internet.
Calculator with *no text programmable memory* for exams.
Financial Calculator (optional).

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: In ACC 366, you will:

1. gain factual knowledge of current and long-term liabilities, investments, leases, income taxes, pensions, equity and the statement of cash flows,
2. learn fundamental principles (generally accepted accounting principles) underlying reporting of investments, liabilities and related expenses, equity transactions, and the cash flows statement, and
3. learn to apply course material through problem-solving.

TOPICS:

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

COURSE EVALUATION PROCESS:

Your grade will be composed of the following:

	<u>Points</u>
Unit Exams (6 @ 100)	600
Homework/quiz grades	50
Professionalism	<u>50</u>
Total points available	<u>700</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: Six exams will be given during the semester including a final exam. 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.

Professionalism: In an effort to prepare you for the business world, (50 points) of your total points will be professionalism points. Professionalism is about exhibiting a courteous, conscientious, and generally businesslike manner in the workplace. A student may earn 0 – 50 points for demonstration of professionalism. These points will be assigned based on my sole discretion and are not negotiable.

Examples of professionalism include:

- * coming to class every day on time and being present until class is dismissed,
- * being prepared for class (bringing your Blackboard Materials to class every day, reading your assigned chapter, doing your assigned homework),
- * participating in class,
- * maintaining a classroom environment that is conducive to learning (keeping all electronic devices [cell phones, IPODs, etc.] turned off and stored away in your backpack while in the classroom, treating your fellow classmates and your professor with respect).

ATTENDANCE POLICY: Regular and punctual attendance is expected. Attendance will be checked each class period. While attendance will not directly affect the computation of your final grade, it is an integral part of your professionalism points. Attendance is an indicator of the amount of interest and effort a student is willing to exert in learning. Most importantly, this course contains subject matter that is extremely difficult to master without excellent attendance.

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, the final exam grade, if higher, can be used to replace the lowest exam grade. That is, the final exam grade may be counted twice. 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/>

