Course Syllabus
ACCT 3120 – Intermediate Accounting II
Spring Semester 2019
3.0 Credit Hours

Instructor: Linda Coffman, CPA, CFE, CGMA
Phone: 901-678-5515
E-mail: bcoffman@memphis.edu
Office: Classroom
Class Hours: 5:30 – 8:30 pm
Office hours: 5:00 – 5:30 pm or by an appointment

Course Overview:
This is a course in financial accounting (reporting). The role of financial accounting is to communicate information that supports business decision-making. Without understanding how decision makers use accounting information, it is difficult to fully understand financial accounting issues or, more importantly, to critically evaluate accounting method alternatives. Keep this perspective in mind as you study each topic. To assist you, each chapter has one or more sections entitled “Decision Makers’ Perspective” which offer insights into how the information discussed in the chapters affects decisions made by investors, creditors, managers, and others. Also, avoid memorizing. A true understanding of how a particular procedure is applied demands a clear understanding of why it is applied. As you learn procedures presented in the text, make sure you understand why those procedures are applied.

Pre-Requisites/Co-Requisites:
ACCT 3120 - Intermediate Accounting I.

Required Texts (and Related Materials):

Location of Course Materials:
This is a hybrid course and all course materials (lectures, discussion topics, news, etc.) are in class and power points are located within the Courseware on the Courseware website, you use
the IT Support, need your University of Memphis UUID and password. If you have trouble logging on, first try, or call 678-8888 or go to Computer Services on the first floor of the Administrative building. Once logged on and at the Course Homepage, go to Course Content.

Along with the homework manager, you get an electronic version of the textbook (EBook). If you buy a used text or a new text from certain other sources, it will not include Connect and you will need to purchase an access code from the bookstore or from the publisher’s website. Follow the instructions to register with your section and Connect:
Go to the following Web address and click the "register now" button: Online Section: http://connect.mheducation.com/connect/hmInstructorSectionHomePortal.do?sectionId=71221699
If you need help with Connect, here are three sources:
• (800) 331-5094, option 2
• IT tech support
• Student video tutorials for help embedded within Connect

Course Objectives:
Upon completion of this course, students should be able:
1. To improve the principles and concepts of financial accounting used in solving a variety of complex accounting issues.
2. To strengthen your understanding of generally accepted accounting principles.
3. To illustrate the uses of accounting information in an upper level undergraduate academic setting and relate various accounting applications to business world.
4. To gain an intuition regarding how to solve various accounting and reporting issues.
5. To prepare for the Uniform CPA Examination.

Fogelman College: Learning Outcomes for Your Degree:
The Fogelman College has established the following learning goals for all students successfully completing the BBA degree, graduates will be:
• effective communicators.
• demonstrate critical thinking and skills.
• knowledgeable about ethical factors in the business environment.
• knowledgeable about the global business environment.
• Perform business presentation and analysis technology.

Additional goals for BBA-Accounting only:
Additional learning goals for students who successfully complete the BBA in Accounting degree, Graduates will demonstrate satisfactory understanding of:
• financial and managerial accounting concepts.
• Accounting systems and auditing concepts.
• GAAP standards and regulations related to financial reporting.
• Importance of demonstrating and developing solving business problems.
• U.S. tax laws and regulations related to business reporting requirements.
COURSE METHODOLOGY

This is a hybrid course, which means, regular class attendance is required and assignments and test are online. This has the benefit of accommodating each student’s unique studying schedule and learning style with the opportunity to be present in class with live discussion and participation. Following activities and assignment are required for this course.

Assignments are to be completed online within Connect, a web-based assignment and assessment platform. With Connect, you also get 24/7 online access to an eBook – an online edition of the text.

Read the chapter. While reading, take notes of the important items covered. Pay particular attention to the learning objectives listed at the beginning of the chapter. Rework examples in the chapter to make sure you understand the concepts covered. Expect to spend 3 hours per chapter reading.

Download PowerPoint Slides and Chapter Notes from the course Content and print.

Answer the LearnSmart Questions. See the explanation for LearnSmart below.

Answer the Quizzes. Quizzes are attached to each chapter in eCourseware. Be sure to pay attention to the schedule because the quiz questions will open and close at the approximate times the chapters are covered. You will have two opportunities to take each quiz. Incorrect questions are listed after the quiz is submitted, and the highest score is recorded. The quizzes will not be available after the end date! All quizzes are due by 11:59 pm on the due date. You should be able to find the answers to all quiz questions in the text, but you may use any legitimate source in doing so. However, do not collaborate with any other person. Do your own work!

Solve Assignments in Connect. Open the Connect website, log in and select the current chapter. Go first to the LearnSmart for the chapter and work problems. This is a great tool to assist you to complete homework type questions and work the problem correctly and understand chapter concepts, which include learning objectives within the chapter.

Interact in the Discussion Area. Courseware contains a DISCUSSION AREA with which you should become familiar and use frequently. The discussion area is a means of contacting other students in the class and is an excellent place to discuss homework problems, ask non-personal questions, etc. I encourage you to help your classmates if you know the answer to their question.

Professor’s Expectations of Students:
You should assist the instructor in creating a positive, supportive environment for learning and staying engaged in the course and actively participate in class discussion and complete all assignments to your best ability.

Student’s Expectations of the Professor:
In my role as your instructor, there are certain things you can expect from me including: well-organized and engaging learning experience, response to emails within ONE business day, feedback on all work submitted, and be present for all scheduled classes.
GRADING AND EVALUATION CRITERIA

Over the semester, you have a variety of opportunities to earn points towards your final (overall) letter grade in this course.

Summary of Grade Activities

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
</tr>
<tr>
<td>Exam 3</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Quizzes (4 @ 25 points)</td>
<td>100</td>
</tr>
<tr>
<td>Attendance &amp; Participation</td>
<td>60</td>
</tr>
<tr>
<td>Assignments (7@15)</td>
<td>105</td>
</tr>
<tr>
<td>Learn Smart (7@10)</td>
<td>70</td>
</tr>
<tr>
<td>Total</td>
<td>735</td>
</tr>
</tbody>
</table>

Your overall grade for the semester is based on how well you perform on a mixture of formal activities including discussion, quizzes, projects and exams. A detailed description of each of the assessed activities is listed above.

Grading Scales and Letter Grade

- 662 or above = 90 – 100% A
- 588 - 661 = 80% - 89% B
- 515 – 587 = 70% - 79% C
- 441 – 514= 60% - 69% D
- 440 or below F

** The total of the four exams must be 260 points (65%) of above to pass! If not, you will earn D or an F in the course REGARDLESS of the point system listed above!

LIST OF FORMAL ASSESSED ACTIVITIES

Exams:

The three periodic exams during the semester and the Final Exam will test your knowledge and understanding of the material in the chapters indicated. These exams will consist primarily of problems similar in nature to the homework exercises and problems. All of the exams have limited time and are due as scheduled. Although you will have your study materials available to you, because exams are online, don’t assume you have access to the studying material. You will be unsuccessful if you rely on your study materials. **Prepare as if you were in a classroom without the aid of studying materials.** You will not have time to look up answers that you do not know! There are NO makeup exams so pay attention to the schedule and do not wait until the last minute/hour to take the exam. Each exam will have 100 points credit.
Quizzes:
There are 4 quizzes each 25 points and are due according to schedule of activities listed at the end of this syllabus. Quizzes are time and you have two (2) attempts to complete each quiz before due date. Quizzes are similar to exams and will prepare you for taking exams.

Homework Assignments:
Homework assignments are 15 points credit for each chapter and are due according to schedule of activities listed at the end of this syllabus. You need to complete each assignment by due date. Assignments are very helpful in reinforcing material with subject matter and chapter learning objectives.

LearnSmart:
With LearnSmart you have opportunity to increase your performance on each of your exams and, more importantly, your knowledge of this critical component of your accounting curriculum. LearnSmart is an “intelligent” tutoring/learning system. Based on your progress, the program leads you through a learning process for each chapter, allowing you to move to the next level only after you have demonstrated an understanding of the previous level. Your score points as a way to measure your own performance and motivate you. Each LearnSmart is equal to 10 points credit.

Attendance:
You are required and encouraged to attend each class and participate in discussion. There are points associated with attendance and class work. There will be discussion about various subjects and emerging matters/issues related to accounting about daily and weekly business events. So, come prepared because you might be called upon to explain or answer some class discussion questions. See the grading scale for the attendance points. Therefore, stay active and engage throughout the academic term and keep up with the schedule of activities. Any lack of engagement in the course may be treated as non-attendance and potentially impact your attendance and your grade. You will earn 5 points credit for each class attendance and solving class problems.

Discussions:
In the discussion area (Discussions on top right-hand of the Courseware page next to Email) there is a forum that asks you to write something about yourself. Explain what your major is and your future plans. You may want to upload a picture of yourself, ask and answer course related questions.

COURSE POLICIES

Email:
All students are required to maintain and access their University of Memphis (@memphis.edu) email account. You will receive all official course correspondence at this email account. Any inability to receive incoming mail in timely fashion (e.g. not regularly checking your email, have a “full mailbox” condition, etc) is the student’s responsibility.
**Technology Rules:** Computers will not be allowed in class. In the past, computers have been allowed. However, the temptation to give in to distractions like internet and email has proven too great. If you use the eBook, you will need to print the pages or slides prior to class. The printed slides are the best means for taking notes!

**Cell Phones:**

**Cell Phone will not be allowed in class.** Should I see you using a cell phone (texting, talking, playing with it...), you will lose the class attendance points for that day and your cell phone will be confiscated until the end of class!

Students will **LOSE** the attendance points for the day if they disrupt the class in any way, such as talking excessively, using cellphones, or other similar distracting behavior. It is my responsibility to other students and to the University to create an environment conducive to learning. Your disruption of that environment will result in a loss of points and could lead to expulsion from the course.

**Adding/Dropping:**

If you have questions about adding or dropping classes, please refer to this paid on the Registrar’s website (Opens in new window)

**Academic Integrity:**

The University of Memphis has clear codes regarding cheating and classroom misconduct. You must refer to the Student Handbook section on academic misconduct to be familiar with these codes. Any violations of Academic Integrity will lead to “F” or dismiss from the class. Note that using a “Solutions Manual” is considered cheating. Should your professor have evidence that using a “Solutions Manual” has occurred, he/she may take steps as described on the campus’ Office of Student Conduct. If you have any questions about academic integrity or plagiarism, you are strongly encouraged to review the Fogelman College’s Website on Academic Integrity.

**Classroom Behavior:**

All participants in the course should be considerate of the other course participants and treat them (as well as their opinions) with respect. The class will operate under the assumption that any and all feedback offered is positive in nature and that the intentions of the person providing feedback are honorable. Insensitivity in this area will not be tolerated. If you have any questions about this class communication, you should review the Fogelman College’s Netiquette website (opens in new window).
Late Assignments:

Assignments and projects should be submitted by due date. Any late submission could result, the instructor reserve the option to deduct up to 10% of the grade value for tardiness depending on the circumstances and appropriate communications between the student and instructor.

Extra Credit:

There is no extra credit offered in this course. Your final grade will be computed based on your work and formal assessed activities as described in the syllabus.

Reporting Illness or Absence:

Due Dates and Deadlines have been established for each graded assignment, and deadline are taken seriously. Please do not wait until the last day to submit assignment or complete quiz and exams. If an emergency should arise, it is student’s responsibility to contact the instructor prior to the deadline and discuss the matter. A deadline extension will be considered only if all of the following conditions are met: 1) Extreme emergency, and 2) instructor contacted prior to due date.

Inclement Weather:

In the event that inclement weather requires the cancellation of classes at the University of Memphis, local radio and television media will be immediately notified. Also, the University of Memphis has established an Inclement Weather Hotline at 901-678-0888 as well as TigerText (opens in new window), an emergency alert text messaging service to students, faculty and staff. This optional service is used in the event of the an on-campus emergency, and unscheduled university closing or a delay or cancellation of classes due to, for instance, inclement weather. Additional information on TigerText (opens in new window), and University’s website are available, which will post the cancellations due to circumstance such as inclement weather.

Syllabus Changes:

The instructor reserves the right to make changes as necessary to this syllabus. If changes are necessitated during the term of the course, the instructor will immediately notify students of the changes both by individual email communication and posting both notification and nature of changes on the course bulletin board.
Student Services – ADA Accessibility:

If you need special accommodation due to certain matters, please access the FCBE Student Services page for information about:

- Students with Disabilities
- Tutoring and other Academic Assistance
- Advising services for Fogelman students and technical assistance
<table>
<thead>
<tr>
<th>Date</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/18/2019</td>
<td>Inventories: Measurements</td>
<td>Chapter 8 Connect LearnSmart, Quiz and Required Assignments.</td>
</tr>
<tr>
<td>01/25/2019</td>
<td>Inventories: Measurements</td>
<td>Chapter 8 Connect LearnSmart, Quiz and Required Assignments. Due 1/31/2019</td>
</tr>
<tr>
<td>02/01/2019</td>
<td>Inventories: Other Issues</td>
<td>Chapter 9 Connect LearnSmart, Quiz and Required Assignments.</td>
</tr>
<tr>
<td>02/08/2019</td>
<td>Inventories: Other Issues</td>
<td>Chapter 9 Connect LearnSmart, Quiz and Required Assignments Due 2/14/2019</td>
</tr>
<tr>
<td>02/09/2019 - 02/10/2019</td>
<td>Exam I, Chap. 8 – 9</td>
<td>Available 12:00am 02/09 to 11:59pm 02/10.</td>
</tr>
<tr>
<td>02/15/2019</td>
<td>PPE, Intangibles: ACQ &amp; DISP</td>
<td>Chapter 10 Connect LearnSmart, Quiz and Required Assignments.</td>
</tr>
<tr>
<td>01/22/2019</td>
<td>PPE, Intangibles: ACQ &amp; DISP</td>
<td>Chapter 10 Connect LearnSmart, Quiz and Required Assignments. Due 02/28/2019</td>
</tr>
<tr>
<td>02/25/2019</td>
<td>PPE, Utilization &amp; Impairment</td>
<td>Chapter 11 Connect LearnSmart, Quiz and Required Assignments.</td>
</tr>
<tr>
<td>03/01/2019</td>
<td>PPE, Utilization &amp; Impairment</td>
<td>Chapter 11 Connect LearnSmart, Quiz and Required Assignments. Due 03/14/2019</td>
</tr>
<tr>
<td>03/08/2019</td>
<td>SPRING BREAK</td>
<td>HAVE WONDERFUL, JOYFUL AND SAFE BREAK.</td>
</tr>
<tr>
<td>03/15/2019</td>
<td>INVESTMENT</td>
<td>Chapter 12 Connect LearnSmart, Quiz and Required Assignments.</td>
</tr>
<tr>
<td>03/22/2019</td>
<td>Investments</td>
<td>Chapter 12 Connect LearnSmart, Quiz and Required Assignments. Due 03/28/2019</td>
</tr>
<tr>
<td>03/23/2019</td>
<td>Exam II – Chapters 10, 11 &amp; 12</td>
<td>Available 12:00am 03/23 to 11:59pm 03/24</td>
</tr>
<tr>
<td>03/29/2019</td>
<td>Current Liabilities and Contingencies</td>
<td>Chapter 13 Connect LearnSmart, Quiz and Required Assignments.</td>
</tr>
<tr>
<td>04/05/2019</td>
<td>Current Liabilities and Contingencies</td>
<td>Chapter 13 Connect LearnSmart, Quiz and Required Assignments. Due 04/11/2019</td>
</tr>
<tr>
<td>04/12/2019</td>
<td>Bonds &amp; Long-Term Notes</td>
<td>Chapter 14 Connect LearnSmart, Quiz and Required Assignments.</td>
</tr>
<tr>
<td>04/19/2019</td>
<td>Bonds &amp; Long-Term Notes</td>
<td>Chapter 14 Connect LearnSmart, Quiz and Required Assignments. Due 04/25/2019</td>
</tr>
<tr>
<td>SPRING 2019</td>
<td>SCHEDULE OF CLASS ACTIVITIES</td>
<td>ASSIGNMENTS AND DUE DATE</td>
</tr>
<tr>
<td>------------</td>
<td>------------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>04/26/2019</td>
<td>Review Chapters 13, 14 and for Final Exam</td>
<td>Review Chapters 13, 14 and for Final Exam, Q &amp; A session – Study Day</td>
</tr>
<tr>
<td>04/27/2019 04/30/2019</td>
<td>Final Exam – Chapters 8 thru 14 – Multiple Choice Questions</td>
<td>Available 12:00am 04/27 to 11:59pm 04/30.</td>
</tr>
</tbody>
</table>

Congratulations to Graduating Students and Best Wishes in all your Future Endeavor and Life.

Have a Great and Blessed Summer Break, Be Safe and “Don’t Drink and Drive”.