



**Accounting  
and Finance**

A&M-COMMERCE

**ACCT 322-01W**  
**Intermediate Accounting II**  
**Web-Based Class**

**INSTRUCTOR INFORMATION**

Instructor: Ran Ling, Ph.D., CPA

Office Location: BA314A

Office Phone: 903-886-5659

Email Address: [Ran.Ling@tamuc.edu](mailto:Ran.Ling@tamuc.edu)

Course Meeting Day/Time/Room: Virtual

Office Hours: By appointment. Email will be checked during business hours.

**COURSE INFORMATION**

**Course Description**

Three semester hours. A continuation of the detailed study of financial accounting principles and procedures begun in Accounting 321. Emphasis will be given to accounting for long-term liabilities and investments, stockholders equity, income recognition, leases, accounting changes and errors, and financial reporting and analysis. Prerequisites: ACCT 321.

**College of Business Student Learning Outcomes:**

1. Students will demonstrate proficiency in spoken communications by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
3. Students will identify and evaluate ethical business issues.
4. Students will identify and evaluate global business challenges.
5. Students will be analytical problem solvers in business environments.

**Course Objectives**

Student Learning Outcomes The successful student, upon completion of this course, will be expected to have achieved the following:

1. CO 2, 3, and 5. Demonstrate knowledge of the principles and concepts of financial accounting used in solving complex accounting issues.
2. CO 2, 3, and 5 Demonstrate competency preparing, reading, comprehending, interpreting and utilizing financial statements prepared in accordance with Generally Accepted Accounting Principles.
3. CO 2, 3, and 5 Evaluate events that require research and investigation of relevant resources in the professional literature.

Your achievement level for each objective will be measured by your success in completing the homework, quizzes and examinations.

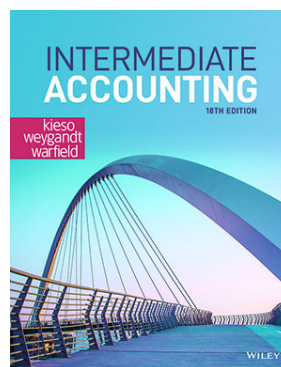
### **Required Materials**

Intermediate Accounting, 18<sup>th</sup> Edition.

Authors: Kieso, Weygandt, and Warfield.  
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**Loose-leaf ISBN: 978-1119790976**

**Access code for WileyPlus must be included.**



To register for your course, go to [www.wileyplus.com/go/login](http://www.wileyplus.com/go/login). Click “Sign up now” to create an account. You will be asked to enter your course section ID (**B54186**) for Fall 2023 to find your course and complete the registration process.

If you already have a WileyPLUS account, just log in and click the yellow ‘Add more courses’ button. You will be asked to enter your course section ID (**B54186**) to find your course and complete the registration process.

## **COURSE REQUIREMENTS**

### **Course Communication**

All students must use their My Leo accounts when corresponding with professors. Please include the course number “**ACCT 322**” in the subject line of the email message. Email will be checked during business hours. If you do not hear from me during the specified time, assume I did not receive your email and contact me again. The professor is NOT responsible for any technical difficulties experienced during the course. You should check D2L regularly for announcements and other information.

### **Classroom Policies**

The class will be conducted online through MyLeo, utilizing D2L learning management system. Therefore, you are expected to have the software and hardware necessary to complete the course. If you have not previously taken an online course at the University, please review the technology requirements for using D2L below and you can contact

me for additional assistance as needed. Computer problems will not be considered a valid excuse for not submitting your work timely.

Reading the material is required. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the issues included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentation. Be prepared to discuss and/or ask questions about the material assigned for each chapter.

Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be “bent” for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.

### **Student Responsibilities**

Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material and completing assignments and readings on-time. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Prepare diligently for class assignments and examinations
3. Accomplish all assignments on time
4. Respect the learning environment by being prepared

### **GRADING**

<b>Course Requirements</b>	<b>Points</b>
Homework	120
Quizzes	60
Cash Flow Statement	80
Exams	<u>300</u>
<b>Total</b>	<b>560</b>

Grading scale: A = 90%-100%, B = 80%-89%, C = 70%-79%, D = 60%-69%, and F = <60%. Your grade will be based on the activities above and weighted accordingly.

**All work must be completed by the due dates. Missed homework, quizzes and exams cannot be made up.**

**Cheating will not be tolerated. Anyone caught cheating will receive a zero on that test or assignment and will be subject to academic sanction.**

Note: If you score below 70%, you will be asked to make an appointment with the tutor to work on the areas where you are weak. This is to ensure your success in Intermediate Accounting.

## ASSESSMENTS

Accounting is a very challenging topic and requires a lot of practice. The weekly assignments due on the schedule below are key parts of this course and critical to your success. These assignments are to be completed in D2L and WileyPlus.

### Homework

Read and outline the chapter before attempting homework. Homework assignments are worth 10 points each. The purpose of the graded homework is to practice concepts at a higher level of difficulty. Assignments are due in **WileyPlus** by **9:00pm** on **Sunday** of that week. They have no time limit and **two** attempts.

### Quizzes

The purpose of chapter quizzes is to give you feedback as to how much material you retained and mastered in preparation for the exams. Quizzes are worth 5 points each due in **WileyPlus** every **Sunday** midnight with a duration of 30 minutes and **one** attempt.

### Exams

This course requires two (2) midterm exams and a final exam. Exams are worth 100 points each. See the Course Calendar for a detailed breakdown of the exam dates.

Make-up exams will be considered only under extenuating circumstances. The following are considered extenuating circumstances: hospitalization, medical emergency, physical injury or death of an immediate family member. You will be **required to provide** proof of the extenuating circumstance in order to be approved for a make-up exam. Make-up exams will be scheduled within three days of approval.

### Academic Dishonesty Policy Form

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the D2L course contents. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease** in the course grade.

### CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper-level accounting courses. 24 hours of upper-level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. You are no longer required to have a certain number of accounting hours in a face-to-face format. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

## ACCT 322 COURSE CALENDAR

Week	Fall 2023	Chapter	Assignments
1	08/28	Ch 12	HW and Quiz
2	09/04	Ch 13	HW and Quiz
3	09/11	Ch 14	HW and Quiz
4	09/18	Ch 15	HW and Quiz
5	09/25	<b>Exam 1</b>	
6	10/02	Ch 16	HW and Quiz
7	10/09	Ch 17	HW and Quiz
8	10/16	Ch 18	HW and Quiz
9	10/23	Ch 19	HW and Quiz
10	10/30	<b>Exam 2</b>	
11	11/06	Ch 20	HW and Quiz
12	11/13	Ch 22	HW and Quiz
13	11/20	<b>Thanksgiving Break</b>	<b>Cash Flow Statement</b>
14	11/27	Ch 21	HW and Quiz
15	12/04	Ch 23	HW and Quiz
16	12/11	<b>Final Exam**</b>	

**\*\* This is a short week. Friday, Dec 15<sup>th</sup> is the last day of Fall 2023.**

**Note: Tentative calendar above is subject to change. This syllabus is subject to change as needed to meet the objectives of the course or to aid in course administration at the discretion of the instructor.**

## TECHNOLOGY REQUIREMENTS

### **Browser support**

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues, contact D2L Support, who will determine the best course of action for resolution.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

## ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu).

**Note:** Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

## COURSE AND UNIVERSITY PROCEDURES/POLICIES

### **Students with Disabilities-- ADA Statement**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

### **Office of Student Disability Resources and Services**

Texas A&M University-Commerce  
Gee Library- Room 162

Phone (903) 886-5150 or (903) 886-5835  
Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

### **A&M-Commerce Supports Students' Mental Health**

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit [www.tamuc.edu/counsel](http://www.tamuc.edu/counsel)

### **Academic Integrity**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Graduate Student Academic Dishonesty 13.99.99.R0.10](http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf)  
<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

### **Student Conduct**

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the [Student Guidebook](#).

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum:

<https://www.britannica.com/topic/netiquette>

### **Nondiscrimination Notice**

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

### **Campus Concealed Carry Statement**

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of locations, please refer to the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.