



## Accounting and Finance

A&M-COMMERCE

### ACCT 322-01E

### Intermediate Accounting II

**M/W 2:00p-3:15p, BA 258**

#### 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: M/W 1-2 PM (BA314A), Tues 2-5 PM ([Zoom](#)), or by appointment.

#### 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

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

1. Demonstrate knowledge of the principles and concepts of financial accounting used in solving complex accounting issues.
2. Demonstrate competency preparing, reading, comprehending, interpreting and utilizing financial statements prepared in accordance with Generally Accepted Accounting Principles.
3. 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.

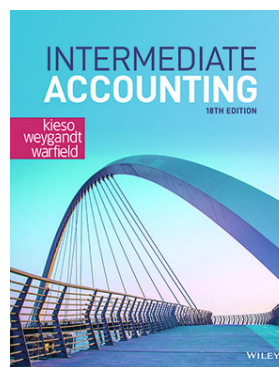
### **Required Materials**

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

Authors: Kieso, Weygant, and Warfield.  
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**Paperback ISBN: 978-1119826552**  
**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 (**B27869**) for Fall 2024 to find your course and complete the registration process.

If you already have a WileyPLUS account, log in and Select Add Course. You will then be prompted to enter your course section ID (**B27869**) 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**

1. **Punctuality:** Please make every effort to arrive on time for class. If you are not feeling well or anticipate being late, please inform the instructor before class. While drinks are permitted, please refrain from eating meals or food during class.

2. **Electronic Devices:** Please ensure all electronic devices are silenced. If your device causes a disruption, you will be asked to leave the classroom.
3. **Civility and Professionalism:** All members of the class are expected to communicate respectfully and act with professionalism. Please avoid any language or behavior that could be considered profane or offensive.
4. **Fair and Ethical Behavior:** Please refrain from requesting special exceptions or that rules be “bent” for your situation. Course grades will reflect only the points earned during the semester, and all students will be treated and graded equally.
5. 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.

**Student Responsibilities**

Student success is most effective when you take responsibility for your own learning. What you get out of this course depends on 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.

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.

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

## 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 midterm exams and a final exam, 100 points each. Refer to the Course Calendar for a detailed breakdown of exam dates.

Make-up exams will be considered only under extenuating circumstances. Extenuating circumstances include hospitalization, medical emergency, physical injury, or death of an immediate family member. Proof of the extenuating circumstance is required for make-up exam approval. 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 120 semester hours of courses including no fewer than 24 semester hours of accounting, of which 21 must be upper-level accounting; 3) Completed 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

## 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

### 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>

### **AI Use Policy** [May 2023]

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

### **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>

### **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)

**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.

## ACCT 322 COURSE CALENDAR

Week	Fall 2024	Chapter	Assignments
1	08/26	Ch 12	HW and Quiz
2	09/02*	Ch 13	HW and Quiz
3	09/09	Ch 14	HW and Quiz
4	09/16	Ch 15	HW and Quiz
5	09/23	<b>Exam 1</b>	
6	09/30	Ch 16	HW and Quiz
7	10/07	Ch 17	HW and Quiz
8	10/14	Ch 18	HW and Quiz
9	10/21	Ch 19	HW and Quiz
10	10/28	<b>Exam 2</b>	
11	11/04	Ch 20	HW and Quiz
12	11/11	Ch 21	HW and Quiz
13	11/18	Ch 22	HW and Quiz
14	11/25	<b>Thanksgiving Break</b>	<b>Cash Flow Statement</b>
15	12/02	Ch 23	HW and Quiz
16	12/09	<b>Final Exam**</b>	

\* Labor day. No Monday class.

\*\* This is a short week. Friday, Dec 13<sup>th</sup> is the last day of Fall 2024.

**Note: 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.**