



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

**INSTRUCTOR INFORMATION**

Professor: **Dr. Veronica Paz, CPA, CITP, CFF, CGMA**

Office: Remote

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Course Meeting Day/Time/Room: Virtual

Office hours: By Appointment via my website at <https://www.drvpaz.com/appointments>

**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.

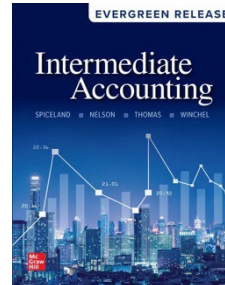
2. Demonstrate competency preparing, reading, comprehending, interpreting and utilizing financial statements prepared in accordance with Generally Accepted Accounting Principles.
3. Evaluate events that require research and investigation of relevant resources in the professional literature.

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

### **Required Materials**

Intermediate Accounting, Evergreen Edition  
Authors: Spiceland, Nelson, Thomas & Winchel.  
Copyright 2025.

**You have the Inclusive Access to McGraw-Hill Connect and ebook.**



With Inclusive Access, register for this course on McGraw Hill Connect using the access code sent to your university email. If you haven't received the code, please contact [BookStore@etamu.edu](mailto:BookStore@etamu.edu).

To register for your course, go to our MyLeo Course and access any assignment to gain access.

## **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. The class will be conducted online through MyLeo, utilizing the D2L learning management system. You are expected to have the software and hardware necessary to complete the course. If you haven't previously taken an online course

at the University, review the technology requirements for using D2L below. Contact me for additional assistance as needed. Computer problems will not be considered a valid excuse for not submitting your work on time.

2. Reading the material is required. Repetition is how this material is learned. Assignments will enforce repetition, assisting in absorbing the material. While many issues in the readings will be covered in class lectures, not all areas covered in the readings will be part of the class presentation.
3. 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.

**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**

Course Requirements	Points	% of Grade
Midterm Exam	230	23.0%
Final Exam	250	25.0%
Homework (Connect)	220	22.0%
Quizzes (Connect)	100	10.0%
Smart Book (Connect)	100	10.0%
Concept Overview Videos (Connect)	100	10.0%
<b>Totals</b>	<b>1,000</b>	<b>100%</b>

Grading scale:

**GRADING SCALE:**

High to Low	=	Letter Grade
100-90	=	A
89-80	=	B
79-70	=	C
69-60	=	D
59 - 0	=	F

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 McGraw Hill Connect.

### **Concept Overview Videos**

Concept Overview Videos are short, targeted instructional videos designed to reinforce key ideas from each chapter and help you connect concepts before moving into more complex problem-solving. These videos are designed to support your understanding, clarify complex topics, and offer an additional learning modality beyond the textbook. Each Concept Overview Video assignment is worth **10 points**.

### **Smart Book Assignments**

Smart Book assignments provide an interactive reading experience that adapts to your learning needs as you progress through the course material. These assignments help you actively engage with the text, identify areas where you may need additional practice, and improve retention of key concepts. SmartBook assignments are worth **10 points each** and are designed to support your preparation for quizzes, homework, and exams.

### **Homework**

Read and outline the chapter before attempting homework. Homework assignments are worth **20 points each**. The purpose of the graded homework is to practice concepts at a higher level of difficulty. Assignments are available in our MyLeo course and McGrawHill Connect. They have no time limit and unlimited 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 **10 points**

**each** with one attempt.

### **Exams**

This course requires two midterm exams and a final exam, **230 and 250 points** respectively. 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@etamu.edu](mailto:helpdesk@etamu.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 ETAMU 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.etamu.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@etamu.edu](mailto:studentdisabilityservices@etamu.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.etamu.edu/counsel](http://www.etamu.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.etamu.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**  
**Winter Mini 2026**

<b>Module</b>	<b>Chapter &amp; Title</b>	<b>Assignments</b>
1	Course Orientation & Review of Accounting	Accounting Review HW
2	Ch 12 Investments	Concept Overview Videos, Smart book, HW & Quiz
3	Ch 13 Current Liabilities and Contingencies	Concept Overview Videos, Smart book, HW & Quiz
4	Ch 14 Bonds and Long-Term Notes	Concept Overview Videos, Smart book
5	Ch 14 Bonds and Long-Term Notes	HW & Quiz
6	Ch 16 Accounting for Income Taxes	Concept Overview Videos, Smart book, HW & Quiz
7	Ch 20 Accounting Changes & Error Correction	Concept Overview Videos, Smart book, HW & Quiz
8	Review for Midterm Exam	
9	<b>MIDTERM EXAM</b>	
10	Ch 15 Leases	Concept Overview Videos, Smart book, HW & Quiz
11	Ch 17 Pensions & Other Postretirement Benefits	Concept Overview Videos, Smart book, HW & Quiz
12	Ch 18 Stockholder's Equity	Concept Overview Videos, Smart book, HW & Quiz
13	Ch 19 Share Based Compensation & EPS	Concept Overview Videos, Smart book, HW & Quiz
14	Ch 21 Statement of Cash Flows	Concept Overview Videos, Smart book, HW & Quiz
15	Review for Final Exam	
16	<b>FINAL EXAM</b>	

**\*\* All assignments are due on the last day of class 1/9/2026.**

**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.**