Intermediate Accounting II
ACNT-2304-63440
Spring 2016
March 25, 2016 to May 12, 2016,

Instructor: Nancy Batch, CPA
Email: nbatch@dccc.edu
Office Phone: 214-860-8848
Office Number: W-210
Office Hours: Continual by message center
Meeting Dates: MTWRFSU
Room Number: Online only
Credit Hours: 3.00

Division: Business, Computers, Mathematics and Technical Programs
Office Hours: 8 am – 5 pm M-F
Office Phone: 214-860-8848
Office Location: W-210

Course Description
Continued in-depth analysis of generally accepted accounting principles underlying the preparation of financial statements, including comparative analysis and statement of cash flows. This course is cross-listed as ACNT 2404. The student may register for either ACNT 2304 or ACNT 2404 but may receive credit for only one of the two. (3 Lec.)

Course Pre-requisites: ACNT 2303 or ACNT 2403
WCEM Statement: This is a WECM Course Number

Course Materials
Intermediate Accounting 8th edition
Authors: J. David Spiceland; James Sepe; Mark W. Nelson; Wayne B. Thomas
Copyright year: © 2015 Pages: 1472

Student Learning Outcomes
After successful completion of this course the student should be able to:

- Recognize revenue
- Determine stockholders’ equity and dilutive earnings per share
- Account for income taxes, pensions, lease and accounting changes
- Evaluate and properly present cash flows
• Fully disclose material items in the financial statements
• Distinguish real investments versus derivatives

**Evaluation Procedures**
There will be three (3) regular exams and one (1) final exam during the course. Each regular exam may consist of multiple choice questions, short answer questions, problems or any combination of the three.

**The final exam will be comprehensive.**

**Homework**
Assignments will consist of exercises and problems assigned from the text. An assignment schedule will be posted on the course website.

**Projected Weight of Assignments**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Weight</th>
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</thead>
<tbody>
<tr>
<td>(3) Exams @ 15% each</td>
<td>45%</td>
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<tr>
<td>Homework</td>
<td>20%</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>35%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>100%</td>
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**Grading Scale**
The grading system will be based on grades earned through the examinations and all other assignments.

Letter grades are only relevant with regard to final point totals (that is, exams receive numerical or percentage scores not letter grades). All component scores will be tabulated and letter grades assigned as follows:

A (90% +) B (80-89.99%) C (70-79.99%) D (60-69.99%) F (59.99% & below)

**Late Work Policy**
Late work is generally not accepted, though late work may be accepted at the sole discretion of the instructor.

**Makeup Exam Policy**
Exam dates are posted on the course website; makeup exams are generally not allowed, though they may be offered in cases of extreme emergency and at the sole discretion of the instructor.

**Attendance Policy**
Students are expected to attend all live classes. Students have the responsibility to attend class and to consult with the instructor when an absence occurs. If for some reason you must leave class early, you should inform the instructor prior to the start of class of your reason for leaving early.

*Students must begin attendance in all classes of enrollment. No exceptions. Financial Aid will not be granted to students who have been certified as not attending, by the certification date. For this lecture course, your physical participation in class, on or before the certification date will allow you to receive credit for FA purposes. For certification dates, check with the division or FAO for further information. Students, who*
are not certified as beginning class, are responsible for any payments due as a result of non-certification, to include the dropping of courses.

**Certification Procedures** *(For Online Courses)*

Virtual class attendance in online courses is verified through the completion of a check in exam that is located on the course website. The check in exam is a one question True/False item that when completed by each course participant within the first three days of the course will serve to verify attendance in the course.

The withdraw date for this class is **April 29, 2016**

<table>
<thead>
<tr>
<th>Institutional Policies</th>
<th>Mountain View College Syllabi Information</th>
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</thead>
<tbody>
<tr>
<td><strong>Stop Before You Drop</strong></td>
<td>Please visit <a href="http://www.mountainviewcollege.edu/">http://www.mountainviewcollege.edu/</a> for a complete list of institutional policies</td>
</tr>
<tr>
<td><strong>6 Drop Policy</strong></td>
<td>For students who enrolled in college level courses for the first time in the Fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than <strong>6 courses</strong> during your entire undergraduate career, unless the drop qualifies as an exception. Your campus counseling/advising center will give you more information on the allowable exceptions. Note that once you have accumulated 6 non-exempt drops, you cannot drop any other courses with a &quot;W&quot;. Therefore, please exercise caution when dropping courses in any Texas Public Institution of higher learning, including all seven of the Dallas County Community Colleges. For more information, you may access: <a href="https://econnect.dcccd.edu/eConnect/droppingfacts.html">https://econnect.dcccd.edu/eConnect/droppingfacts.html</a></td>
</tr>
<tr>
<td><strong>Withdraw Policy</strong></td>
<td>If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Registrar's Office by the official drop date for this course (see Course Drop Date mentioned earlier in this syllabus). Failure to do so will result in your receiving a performance grade, usually an “F.” If you drop a class or withdraw from the college before the official drop/withdrawal deadline, you will receive a “W” (Withdraw) in each class dropped.</td>
</tr>
<tr>
<td><strong>Repeating a Course</strong></td>
<td>Effective for Fall Semester 2005, the Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may not be repeated for the third or subsequent time without paying the additional tuition. Third attempts include courses taken at any of the Dallas County Community Colleges since the Fall 2002 semester. More information is available at: <a href="http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx">http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx</a></td>
</tr>
<tr>
<td><strong>Financial Aid</strong></td>
<td>Financial Aid will not be granted to students who have been certified as not attending by the certification date. In lecture classes, students must attend class prior to the certification date. Online students should follow the certification procedures as noted within the class syllabus. For certification dates, check with the division or FAO for further information. Students, who are not certified as beginning class, are responsible for any payments due as a result of non-certification, to include the dropping of courses. Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy. If you are receiving financial aid grants or loans, you must begin attendance in all classes. Do not drop or stop attending any class without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid funds.</td>
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</table>
**Academic Dishonesty**  
Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at [https://www1.dcccd.edu/cat0406/ss/code.cfm](https://www1.dcccd.edu/cat0406/ss/code.cfm)

Therefore, students that are caught plagiarizing an assignment will be subject to an “F” in the course and possible expulsion from the college.

**ADA Statement**  
Mountain View College and the Office of Special Services are committed to upholding the laws and the spirit of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) signed in 1990.

**Religious Holidays**  
Absences for observance of a religious holy day are excused. A student whose absence is excused to observe a religious holy day is allowed to take a make-up examination or complete an assignment within a reasonable time after the absence.

**Campus Emergency Operation Plan and Contingency Plan.**  
Mountain View College has developed policies and procedures for dealing with emergencies that may occur on campus. A synopsis of emergency procedures can be found at: [http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx](http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx).

**Contingency Plan:** Mountain View College has developed an Instructional Contingency Plan for Temporary College Closing for On-Campus Courses. Please discuss this contingency plan with your instructor. For distance learning courses, your instructor will use email to contact students in the event of extended technology downtime. To assure work in the class continues, it is important for all students to have an accurate email address recorded in both eCampus and eConnect.

**Disclaimer Reserving Right to Change Syllabus**  
The instructor reserves the right to amend a syllabus as necessary.