Course Description: A study of financial reporting and disclosure issues with an emphasis on the use of corporate financial statements and their accompany footnotes. Continuation of ACNT 1373 and includes coverage of accounting for investments, equity, accounting for income taxes, derivatives, accounting changes, statement of cash flows, earnings per share and full disclosure. Other topics include a review of long-term liabilities including the recording of bonds, notes payable and trouble debt restructuring. This course is for students who possess a Bachelor’s degree and is part of the Advance Technical Certificate in Professional Accountancy.

Course Pre-requisites: ACNT 1373 or an equivalent course such as Intermediate Accounting I.

Course Materials/Supplies Needed
Intermediate Accounting
Second Edition
Author: Elizabeth A. Gordon, Jana S. Raedy, Alexander J. Sannella
Loose Leaf
Publisher: Pearson
Edition: 2nd edition (January 22, 2018)
ISBN: 978-0134833118

No e-books. All students must have their own textbook in the classroom.

Electronic Devices:
No electronic devices are allowed in the classroom including cell phones, e-readers, laptops, or any other handheld electronic device.
The only calculator allows during the class, as well as during the exam, is a 4-function simple calculator. No business or scientific or cell phone calculators are allowed during the class or in exam.

ACNT 1374 is an upper division accounting course that includes a one-hour integrated research component. The TSBPA requires all students to complete a minimum of 30 hours of upper division accounting courses which two of the 30 hours must be research – either accounting and/or tax research.

ACNT 1374 is an upper division accounting course as defined by the TSBPA. A student may not receive credit for ACNT 1374 and a course of a similar substance and title such as Intermediate Accounting II. Equivalents at other colleges are ACCT 3332/ACCT 6332 at UT Dallas, ACCT 3312/5312 at UT Arlington, ACCT 3312/ACCT 6281 at Southern Methodist University, ACNT 2304 at Austin Community College and ACC 3320 at University of North Texas.

Certification Procedures: To be certified for the course you are required to attend at least one class prior to 09/10/2018 and participating in the class work. Each student will be certified as attending and participating in the course if you are present on or before 09/09/2019 and participating in the course. Participation in the course is submitting the required homework as required. Therefore, you are required to submit the first homework and receive a passing grade. Any student who is not present on or before 09/09/2019 and/or not participating in the course will not be certified for the course. A student will not be certified if he or she is only attending class and not participating.

The withdraw date for this class is November 14, 2019. You must withdraw from the course at your own discretion. I cannot withdraw a student from a course.

Student Learning Outcomes
- Understand the significance of the FASB’s conceptual framework
- Apply the rules issued by authoritative standard setting bodies
- Identify and analyze ethical standards issued by professional organizations
- Record complex journal entries over various topics
- Identify and explain the financial statement elements
- Prepare financial statements and related note disclosures
- Apply the concepts of the time value of money to income measurement
- Demonstrate an understanding the recording of long-term liabilities
- Prepare and analyze financial statements with emphasis on the income statement, retained earnings statement and statement of cash flows
- Apply concepts in measuring, recording and reporting stockholder’s equity and earnings per share
- Analyze complex transactions affecting liability and equity accounts
- Prepare complex transactions for pensions, leases and income taxes
- Apply concepts for accounting for changes and errors
- Analyze transactions and develop an understandable explanation of GAAP
- Be aware of the contrasting differences between International Financial Reporting Standards and GAAP
**Evaluation Procedures:**
Seven MyPearsonLab Assignments at 3% each = 21%
Seven MyPearsonLab Assignments at 3% each = 21%
Midterm Examinations = 25%
Comprehensive Final Exam = 33%

*MyPearsonLab:*
Each student is required to purchase a permanent MyPearsonLab Access Code. **A student will fail the course automatically if he or she does not purchase a permanent access code regardless of his or her average.** The purchase of a permanent access code does not guarantee a passing grade. The assignments are individual assignments. The answers to the assignments will be released after the due date. Late assignments are not accepted.

*Homework & Quiz Assignments:*
The assignments are individual work. There are three attempts per assignment – the highest score will be counted. There are seven MyPearsonLab Chapter Homework Assignments. Each chapter is weighted equally at three percent of the overall total grade of 21%. Each chapter has a different number of exercises and problems that are required to be submitted in MyPearsonLab.

**Midterm Examinations:**
There is one in-class regular examinations during the semester. The examinations are closed books and notes are NOT permitted. The midterm exam covers first four chapters. **The midterm exam will be administered in the classroom on Saturday, November 02, 2019.** The midterm exam will consist of 50 multiple-choice questions. Textbooks and notes are not permitted on the midterm exam. The final exam cannot be taken early or later. **You must bring a four-function simple calculator, at least two pencils, a sharpener, an eraser, and a scantron 882-E to the Midterm Exam.**

**Final Exam:**
The comprehensive final exam is mandatory and not optional. **The final exam will be administered in the classroom on Saturday, December 07, 2019.** The comprehensive final exam covers all course material. The final exam will consist of multiple-choice questions, short answer questions and problems. Textbooks and notes are not permitted on the final exam. The final exam cannot be taken early or later. There are not any make-up comprehensive final exams.

**You must bring a four-function simple calculator, at least two pencils, a sharpener, an eraser, and a scantron 882-E to the Final Exam.**

You are required to bring an official government identification card with a photo to take the exam (both Midterm and Final). A college identification card is NOT acceptable.

**Grading Scale:**
There is not a curve or grading adjustment in the course. There is **NO** rounding of grades.

- 90% to 100% = A
- 80% to 89.9999% = B
- 70% to 79.9999% = C
- 60% to 69.9999% = D
- 59.9999% and below = F
Do not ask for grades and do not state you need a certain grade or need to pass the course for any reason. Those reasons are not valid. There are not any extra credit assignments therefore do not ask for extra credit work.

Grade Protest:
You must protest any grade result within two weeks of any work such as homework, projects and/or exams. There is no extension. If you do not protest any grade within two weeks after your grade has been submitted to you either on black board, MPL or in the classroom (such as distribution of exam grades) then the protest period is expired and your grade will not be changed after the expiration period.

Instructor Attendance Policy:
**There is not an attendance policy for the course.** It is your responsibility to attend each class session. It is your responsibility to check with a classmate or classmates about any material covered in the class if you are absence. If a student is not able to attend class it is your responsibility to ask your classmates what was covered in the class and obtain any notes and/or homework from your classmates. There is not any makeup work if you miss class. Each of you are adults therefore you must seek out and request that information from your classmates. It is not my responsibility to contact you the students if you are absent. You are not required to send me an email stating you will not be in attendance for any reason.

Late Work Policy: Late work is not accepted. You will receive an automatic ‘0’ for not submitting any work by the due date. Completing the homework does not guarantee you a 100% on the assignments. The assignments are graded for accuracy.

Makeup Exam Policy: There are no make-up assignments for Chapter Homework Assignments, Quizzes, Cases and/or the Midterm and the Final Exam. The failure to submit any assignment by the due date will result in a 0 for the particular assignment.

College Sponsored Events: If you are in any College sponsored events in which the quizzes and final exam conflicts with activities such as a baseball game, a basketball game or some other college sponsored event you must inform me the first week of class. These are dates that are the same dates for the quizzes and comprehensive final exam. College sponsored events do not change or extend any dates for homework on MBC. I will need verification. **You must notify me by September 4, 2019.**

Academic Dishonesty:
Students that caught plagiarizing an assignment will be subject to an “F” in the course and possible expulsion from the college. *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/catalog/ss/code.cfm.*

Institution Policies: Institutional Policies relating to this course can be accessed from the following link: [www.mountainviewcollege.edu/syllabipolicies](http://www.mountainviewcollege.edu/syllabipolicies) for a complete list of institutional policies (Stop Before You Drop; Withdrawal Policy; Repeating a Course; Financial Aid; Academic Dishonesty; Americans with Disabilities Act Statement; Religious Holidays; and Campus Emergency Operation Plan and Contingency Plan).
**Weekly (Course) Outline:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Saturday</th>
<th>Chapter/Section</th>
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<tbody>
<tr>
<td>August 31, 2019</td>
<td>Saturday</td>
<td>LABOR DAY - NO CLASS</td>
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<tr>
<td>September 7, 2019</td>
<td>Saturday</td>
<td>Chapter 18 - Accounting for Leases</td>
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<tr>
<td>September 14, 2019</td>
<td>Saturday</td>
<td>Chapter 18 - Accounting for Leases</td>
</tr>
<tr>
<td>September 21, 2019</td>
<td>Saturday</td>
<td>Chapter 16 - Investing Assets</td>
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<td>September 28, 2019</td>
<td>Saturday</td>
<td>Chapter 16 - Investing Assets</td>
</tr>
<tr>
<td>October 5, 2019</td>
<td>Saturday</td>
<td>Chapter 17 - Accounting for Income Taxes</td>
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<tr>
<td>October 12, 2019</td>
<td>Saturday</td>
<td>Chapter 17 - Accounting for Income Taxes</td>
</tr>
<tr>
<td>October 19, 2019</td>
<td>Saturday</td>
<td>Chapter 19 - Accounting for Employee Compensation and Benefits</td>
</tr>
<tr>
<td>October 26, 2019</td>
<td>Saturday</td>
<td>Chapter 19 - Accounting for Employee Compensation and Benefits</td>
</tr>
<tr>
<td>November 2, 2019</td>
<td>Saturday</td>
<td>Midterm Exam - Chapter 8, 9, 10 &amp; 11</td>
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<tr>
<td>November 9, 2019</td>
<td>Saturday</td>
<td>Chapter 15 - Accounting for Stockholder's Equity</td>
</tr>
<tr>
<td>November 16, 2019</td>
<td>Saturday</td>
<td>Chapter 20 - Earnings Per Share</td>
</tr>
<tr>
<td>November 23, 2019</td>
<td>Saturday</td>
<td>Chapter 22 - Statement of Cash Flow</td>
</tr>
<tr>
<td>November 30, 2019</td>
<td>Saturday</td>
<td>THANKSGIVING - NO CLASS</td>
</tr>
<tr>
<td>December 7, 2019</td>
<td>Saturday</td>
<td>Final Exam - Chapter 8, 9, 10, 11, 12, 13, &amp; 14</td>
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<tr>
<td>Institutional Policies</td>
<td>Mountain View College Syllabi Information</td>
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<tr>
<td><strong>Stop Before You Drop</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 6 courses 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. Remember that once you have accumulated 6 non-exempt drops, you cannot drop any other courses with a “W.” 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>
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<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>
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<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>
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<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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<td><strong>ADA Statement</strong></td>
<td>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.</td>
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<td><strong>Religious Holidays</strong></td>
<td>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.</td>
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<td>Campus Emergency Operation Plan and Contingency Plan.</td>
<td>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: <a href="http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx">http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx</a>.</td>
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<td><strong>Contingency Plan:</strong> 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.</td>
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<td><strong>Office of Institutional Equity</strong></td>
<td>The <strong>Office of Institutional Equity</strong>, in coordination with DCCCD colleges, has the primary responsibility for reviewing, updating and implementing compliance policies and procedures. The Institutional Equity and Compliance Officer and the Office of Institutional Equity will ensure compliance with College District policies, federal and state laws related to sexual assault, Title IX, Title II (Americans with Disabilities Act) and the Military Veterans Full Employment Act to support diversity and inclusion.</td>
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</table>
| **Students with Disabilities** | If you are a student with a disability and/or special needs, or if you think you may have a disability, please contact the college Disability Services Office (DSO). Please note that all communication with DSO is confidential. If you are eligible for accommodations, please provide or request that the DSO send your accommodation letter to me as soon as possible (students are encouraged to contact DSO at the beginning of the semester). For more information regarding the College Disability Services Office, please visit the Student Services website: dcccd.edu/DSO Offices or contact DCCCD Office of Institutional Equity at (214) 378-1633. **College Disability Services Offices:**  
Brookhaven: 972-860-4673  
Cedar Valley: 972-860-8119  
Eastfield: 972-860-8348  
El Centro: 214-860-2411  
Mountain View: 214-860-8677  
North Lake: 972-273-3165  
Richland: 972-238-6180 |
| **Disclaimer Reserving Right to Change Syllabus** | The instructor reserves the right to amend a syllabus as necessary. |