**COURSE:** ACCT 3312 Financial Accounting II **SEMESTER:** Summer 2015 Semester

**SECTION:** ACCT 3312-001

**MEETING TIMES:** Mon/Wed 5:30 pm – 7:50 pm

**MEETING LOCATION:** COB 151

**INSTRUCTOR:** Terra Brown McGhee, CPA

**OFFICE NUMBER:** COB 435

**CONTACT NUMBER:** 817-272-0710

**EMAIL ADDRESS:** tcbrown@uta.edu

**FACULTY PROFILE:** <https://www.uta.edu/profiles/terra-mcghee>

**OFFICE HOURS:** Mon/Wed 4:00 – 5:00 pm and by appointment

**COURSE COMMUNICATIONS:** Course updates and exam grades will be posted on Blackboard. All email will be sent through the Blackboard or MyMav system. It is your responsibility to check Blackboard and your student email account for important course information.

To access the Blackboard course, go to http://elearn.uta.edu/and login with your NetID and password. Click on the name of the course in the upper left module after logging in. If you have any problems logging in, contact the Help Desk (helpdesk@uta.edu). Review the Student Resources page. This site contains valuable information that will familiarize you to your course and the Blackboard environment.

**COURSE PREREQUISITE:** ACCT 3311 or equivalent with a grade of ‘C’ or higher.

**COURSE CONTENT: This course provides coverage of conceptual and technical information that are necessary to prepare financial statements in accordance with U.S. GAAP. Topics addressed include: s**tockholders' equity, earnings per share, investments, revenue recognition, income taxes, leases, cash flow statement, accounting changes, error corrections, and financial statement disclosures.

**STUDENT LEARNING OUTCOMES:** Students completing the course will understand the conceptual basis for and be able to prepare: (1) necessary computations, (2) formal journal entries, and (3) financial statement presentations and footnote disclosures in each of the areas listed above.

**REQUIRED MATERIALS:**

* Kieso, Weygandt & Warfield, Intermediate Accounting, 15th edition, Wiley (volume two of full edition)
* A simple, four-function calculator or financial calculator (no graphing calculators)
* Scantrons Form 882-E (you will need four for this class)
* Slides and additional materials will be provided on Blackboard

**GRADING POLICY:** There are no make-ups for exams. Failure to take any exam will result in a grade of zero. If a student misses an exam due to unavoidable circumstances (ex: car accident or sudden, serious illness), the student should contact me the day of the missed exam with documentation of the incident to ***potentially*** qualify for an excused absence and make arrangements to replace the exam grade with the final exam.

 *Points are distributed as follows:*

Exam One 100 points

Exam Two 100 points

Exam Three 100 points

Final Exam 200 points

Total 500 points

*The grading scale is as follows:*

500-450 A ≥ 90%

449-400 B ≥ 80%

399-350 C ≥ 70%

349-300 D ≥ 60%

299- 0 F < 60%

**EXAMS:** All exams will be closed-book/closed notes. The final exam is COMPREHENSIVE. The exams will be comprised of a multiple choice section and/or a short answer, essay or problem section. Exams will cover all the assigned reading materials and problems. **This includes the concepts and problems that are not covered during class time.**

You must use a simple four-function calculator or financial calculator on the exam. If you are unsure if your calculator will be allowed, check with me before the exam. I reserve the right to require any student to use a departmental calculator on the exam. **No graphing calculators are allowed.**

Exam dates specified on the class schedule are approximate. It is possible that these dates will be changed as the semester progresses. Therefore, if you miss a class meeting, it is *your* responsibility to check with me or a classmate to determine if an exam date has been changed.

**FINAL GRADE INFORMATION**: Per university policy, no final grade information will be released by phone or email. Final course grades will be posted on Blackboard after final exams are graded. I WILL NOT, under any circumstances, discuss final grades via email or telephone.

Final grades are determined according to the grading policy and distribution above. **Grades are not negotiable and are not curved up for any individuals based on personal issues, academic probation, etc.** I will not respond to emails asking me to curve your course grade after the final exam. You earn your grade in the course throughout the semester and should consider the impact of your grade as you prepare for each class and exam. Do not wait until your final exam to become concerned about your GPA. Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

**EXTRA CREDIT:** I do not offer extra credit work under **any** circumstances.

**EXPECTATIONS FOR OUT-OF-CLASS STUDY**: Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 15-20 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for exams, etc. This amount will vary significantly by student and some students should plan to spend more than 20 hours per week.

**ATTENDANCE:** Attendance is not taken in this class. However, failing to attend class will have a direct and detrimental impact on your grade as the lectures are an important part of learning this material.

**PREPARATION AND CLASS CONDUCT:** Before each class, read the assigned chapter carefully. Lectures are intended to *supplement* the assigned reading. Unlike many courses, accounting cannot be learned by reading and watching someone else explain, discuss and illustrate concepts and work problems. *You must become actively involved! You are strongly encouraged to re-work the problems* we *cover in class, complete the self-study questions at the end of each chapter (answers are in the book), and re-work homework assignments to prepare for examinations.*

All students are expected to attend all classes, take all examinations at the scheduled times and complete all on-line homework assignments by the designated due dates.

Please be courteous to the rest of the class by *turning off cell* phones, iPads and iPods, etc. when you enter the classroom. *Text messaging* during class is unacceptable. If you arrive to class late, please enter quietly.

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

**CODIFICATION:** The FASB now has a single source of authoritative nongovernmental U.S. GAAP, the Codification. This is an organized, online research system. As students of the UTA Department of Accounting you now have access to all US GAAP accounting standards through the Codification. This is under a licensing agreement with the AAA and FASB. To access the Codification you will login at http:/aaahq.org/ascLogin.cfm. The username and password will be given in class.

**Drop Policy:** Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance**. Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://wweb.uta.edu/aao/fao/>).

**Americans with Disabilities Act:** The University of Texas at Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including the *Americans with Disabilities Act (ADA)*. All instructors at UT Arlington are required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Any student requiring an accommodation for this course must provide the instructor with official documentation in the form of a letter certified by the staff in the Office for Students with Disabilities, University Hall 102. Only those students who have officially documented a need for an accommodation will have their request honored. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at [www.uta.edu/disability](http://www.uta.edu/disability) or by calling the Office for Students with Disabilities at (817) 272-3364.

**Title IX:** The University of Texas at Arlington is committed to upholding U.S. Federal Law “Title IX” such that no member of the UT Arlington community shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity. For more information, visit [www.uta.edu/titleIX](http://www.uta.edu/titleIX).

**Academic Integrity:** Students enrolled all UT Arlington courses are expected to adhere to the UT Arlington Honor Code:

*I pledge, on my honor, to uphold UT Arlington’s tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.*

*I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.*

UT Arlington faculty members may employ the Honor Code as they see fit in their courses, including (but not limited to) having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System *Regents’ Rule* 50101, §2.2, suspected violations of university’s standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student’s suspension or expulsion from the University.

**Electronic Communication:** UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

**Student Feedback Survey:** At the end of each term, students enrolled in classes categorized as “lecture,” “seminar,” or “laboratory” shall be directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student’s feedback enters the SFS database anonymously and is aggregated with that of other students enrolled in the course. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law; students are strongly urged to participate. For more information, visit <http://www.uta.edu/sfs>.

**Final Review Week:** A period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

**Emergency Exit Procedures:**  Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit, which is down the hall from the classroom. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist individuals with disabilities.

**Student Support Services**:UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to resources@uta.edu, or view the information at [www.uta.edu/resources](http://www.uta.edu/resources).

**Emergency Phone Numbers**: In case of an on-campus emergency, call the UT Arlington Police Department at **817-272-3003** (non-campus phone), **2-3003** (campus phone). You may also dial 911.

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| **ACCT 3312 Financial Accounting II Summer 2015 Schedule\***  |
| **Important dates: 6/25 CENSUS DATE, 7/23 LAST DAY TO DROP** |
| **Day** | **Date\*** | **Topic**  |
| M | 8-Jun | Chapter 15 |
| W | 10-Jun | Chapter 15 and Chapter 16 |
| M | 15-Jun | Chapter 16 |
| **W** | **17-Jun** | **Exam One: Covers Chapters 15 and 16** |
| M | 22-Jun | Chapter 17 |
| W | 24-Jun | Chapter 17 and Chapter 18 |
| M | 29-Jun | Chapter 18 |
| W | 1-Jul | Chapter 19 |
| M | 6-Jul | Chapter 19 |
| **W** | **8-Jul** | **Exam Two: Covers Chapters 17, 18 and 19** |
| M | 13-Jul | Chapter 21 |
| W | 15-Jul | Chapter 21 and Chapter 23 |
| M | 20-Jul | Chapter 23 |
| **W** | **22-Jul** | **Exam Three: Covers Chapters 21 and 23** |
| M | 27-Jul | Chapter 22 |
| W | 29-Jul | Chapter 24 |
| **M** | **3-Aug** | **Comprehensive Final Exam** |
| **\*Schedule is subject to change, including exam dates. You should plan to attend every class. If you must miss a class, check with me or with another student to determine if any schedule changes have been announced.** |