

**University of Texas at Arlington**  
**Department of Accounting**  
**Fall Semester, 2017**

**COURSE TITLE:** Financial Accounting II  
**COURSE NUMBER:** ACCT. 3312 - 001 (TuTh 12:30 p.m. - 1:50 p.m.)  
**CLASSROOM LOCATION:** COBA 254

**INSTRUCTOR:** Dr. Tom Hall  
**OFFICE LOCATION:** College of Business Building, Room 401  
**OFFICE HOURS:** 3:00 p.m. - 4:00 p.m. TuTh and by appointment  
**OFFICE PHONE:** 817-272-3087 (direct) or 817-272-3481 (departmental office)  
**E-MAIL ADDRESS:** [tom.hall@uta.edu](mailto:tom.hall@uta.edu)  
**INSTRUCTOR PROFILE:** <https://www.uta.edu/profiles/thomas-hall>  
**INSTRUCTOR WEBSITE:** <http://www.uta.edu/faculty/wave>

**FASB CODIFICATION WEBSITE:** <http://aaahq.org/ascLogin.cfm>

**COURSE CONTENT and STUDENT LEARNING OUTCOMES:**

This course provides coverage of the technical computations and journal entries which are needed to prepare GAAP basis financial statements. Topics addressed include: stockholders' equity, earnings per share, investments, revenue recognition, income taxes, leases, cash flow statement, accounting changes, error corrections, and financial statement disclosures. Students completing the course will: (1) have a working knowledge of GAAP financial statement presentation in the areas listed above; (2) be able to recognize, measure, analyze, and record pertinent accounting elements (e.g., assets, liabilities, revenues, expenses, etc.); and (3) have a basic knowledge of the reporting process.

**PREREQUISITES:** Accounting 3311 (Intermediate Accounting I) or the equivalent with a grade of 'C' or higher.

**COURSE MATERIALS:** *Intermediate Accounting*, Kieso, Weygandt, Warfield, 16<sup>th</sup> edition.  
(Volume 2 or the full edition **required**.) This book is available at the UTA bookstore.

FASB Accounting Standards Codification

URL: <http://aaahq.org/ascLogin.cfm>

Username: [provided in class]

Password: [provided in class]

**CONDUCT OF CLASS:**

This course is taught as a lecture class. For each chapter, I will spend about one-half of the allotted time in lecture and the other one-half working homework problems. Since I will not have sufficient time to lecture on all the assigned material, I will focus my lectures on the most important topics and the more difficult and complex topics. Likewise, when I work homework I will focus on the more difficult problems. This means that you will be responsible for learning some material even though it is not covered in class (by either lecture or working homework problems).

Copies of my lecture notes (PDF format) are posted on my website. You will find it helpful to download these notes, review the content prior to class, and bring them to class to serve as the starting point for your class notes. To save paper I suggest you print four pages of notes per one physical page. To do this select the 'print' icon, then the 'properties' button, then for 'pages per sheet' select '4' from the drop down menu.

Solutions to assigned homework exercises and problems are also posted on my website.

**READING ASSIGNMENT:**

You are expected to read each chapter in its entirety prior to the day for which it is assigned. It is best to complete the reading assignment before attempting the written homework assignment.

## **HOMEWORK:**

Each homework assignment should be prepared by the beginning of the class designated on the assignment schedule. These problems are selected to help you learn important concepts. Assignments may come from the text, previous Certified Public Accountant (CPA) exams, and other sources. You should expect to spend about 12 hours per week preparing for class.

## **EXAMINATIONS:**

Three in-class examinations and a final examination will be given during the semester. Generally, I write the examination questions myself, but on occasion I use questions from professional examinations, the textbook, or other sources (test bank). Unless otherwise stated on the face of the examination booklet, each examination is closed-book/closed-note. Completion of the final examination is required for course credit.

Examination dates specified on the Assignment Schedule are approximate. It is not uncommon for these dates to be changed as the semester progresses. Hence, if you miss a class meeting you should consult with me to determine if an examination date has been changed. Because some of the examination questions will be multiple choice, you should bring a **Scantron form #882-E** to class.

Because UTA's accounting program is designed to prepare students for entry into the accounting profession I teach this course at a professional level. This means the class content goes beyond the level of a 'survey' course or an 'issue recognition' course, and is instead designed to provide students with the detailed technical knowledge needed to handle realistic and complex accounting problems encountered by entry-level professionals. As a result, examination questions will be more difficult than textbook homework. To help you prepare for examinations I have placed copies of my prior examinations (with solution keys) on my website.

## **MISSED WORK:**

No make-up tests will be given. Failure to complete an examination at the scheduled time will result in a grade of zero. However, in cases where you have an excused absence and acceptable supporting documentation, I will increase the point value of your final exam to compensate for the missed exam. An absence is excused for serious illness, death of an immediate family member, or travel on university business. An absence is not excused due to vacation travel, car trouble, or work responsibilities.

If you are employed and know that you will be unable to attend class on a scheduled examination date due to unavoidable work responsibilities I will arrange to administer your examination early provided you supply acceptable supporting documentation. Please contact me at least two weeks before your examination date to discuss arrangements.

## **ATTENDANCE POLICY:**

At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator in student success. Each faculty member is free to develop his or her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. As the instructor of this section, I have established the following attendance policy:

- Students are required to attend class on examination dates.
- Students are not required to attend class on the days I lecture and review homework. However, for your own benefit I strongly encourage you to attend all classes. The reason you should be in class when I lecture or work homework is that I often provide additional information not contained in my lecture slides.

While UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients "begin attendance in a course." UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of *F*, faculty report the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Blackboard. This date is reported to the Department of Education for federal financial aid recipients.

**CLASS SYLLABUS:**

The class syllabus represents a plan for the forthcoming semester, and is not a binding contract. This plan may change as the semester progresses. If there is a change I will make an announcement in class and distribute the revised syllabus via e-mail.

**DROPPING CLASS:**

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://web.uta.edu/aao/fao/>).

**PROFESSIONAL CONDUCT:**

In addition to demonstrating mastery of the course material, students are also required to demonstrate professional conduct at all times. Professional conduct includes behavior that supports the classroom learning environment, manifests respect for the instructor, fellow students and others, exhibits reliability in the completion of assignments, complies with accepted standards of professional responsibility in the accounting field, and complies with university rules and regulations. Unprofessional conduct may result in lowered examination scores and a reduction in course grade. Details regarding the requirements for professional conduct are provided in a separate handout which is posted on my website.

**STUDENT CLASSROOM BEHAVIOR:**

Professional behavior by students is critical to maintaining an effective learning environment. However, every class will have some students who are unaware of the fact that certain behaviors are unprofessional, disrupt the class, and interfere with the learning process. To ensure that all students understand what constitutes proper classroom behavior I offer the following guidelines.

1. arrive at the classroom site on time,
2. once class starts remain in your seat until the instructor dismisses the class,
3. do not converse with colleagues while the class is in progress,
4. turn off beepers and telephones while the class is in progress,
5. do not consume food or beverages while the class is in progress, and
6. do not use tobacco products while the class is in progress.

Regarding rule # 1 above, I have observed that every class will have some students who arrive at the classroom site after class has started. These late arrivals are a disruption to the class and, as a courtesy to other students and the instructor, care should be taken to minimize such occurrences. That said, if your arrival on campus is unavoidably delayed please do come to class.

Regarding rule # 2 above, every class also seems to have some students who leave the classroom while class is in progress and then return later. This is a disruption to the class and, as courtesy to other students and the instructor, should be avoided unless there is a valid medical reason. If there is a valid medical reason why you must periodically leave your seat while class is in progress you should provide me with appropriate supporting documentation within the first week of class.

As a matter of courtesy, I ask that all students comply with these guidelines. If I observe a compliance problem I will first consult with the student(s) involved. If necessary, those students who continue to engage in disruptive classroom behavior will be referred to the University Discipline Coordinator and / or dismissed from class. Unprofessional behavior may adversely impact a student's course grade.

**CLASS GRADE:**

Each student is awarded a letter grade based on my judgment as to his/her performance in the course. Possible grades and their meaning are as follows:

<u>Grade</u>	<u>Course Performance</u>
A	Excellent
B	Good
C	Fair
D	Passing, Below Average
F	Failure

To form a judgment as to each student's mastery of the course subject matter I will gather various types of evidence. This evidence will include, at a minimum, three (3) in-class examinations and a final examination. I reserve the right to use pop quizzes if student class participation is judged to be inadequate. At semesters end, I will calculate for each student a numerical class average using the following weights:

<u>Grade Component</u>	<u>Weight</u>	<u>Comment</u>
In-class examinations (3)	.75	.25 for each examination
Final Examination	.25	
	<u>1.00</u>	

In addition to the class average, my judgment regarding course performance considers: (1) the trend in examination scores (upward slope is a positive), (2) the consistency of examination scores (high consistency is a positive), (3) grade on the comprehensive final examination (a grade above the class average is a positive), and (4) consistency of professional conduct (low consistency is a negative). After reviewing class averages and taking into account the other factors relevant to course performance, I will form a judgment as to each student's course performance and assign the appropriate letter grade.

**GRADE OF INCOMPLETE (I):**

University policy regarding the grade of incomplete states:

A grade of I (incomplete) may be assigned for a course if, in the opinion of the instructor, there are extenuating circumstances which prevent the student from completing the required work within the semester of enrollment for the course. The incomplete must be removed by the end of the final examination period of the following semester, excluding the summer session, for the student to receive credit for the course. If the incomplete is not removed during the allotted time period, it will convert automatically to an F. As long as the grade is carried as an I, it will not be used in the calculation of the student's grade point average. A student should not re-enroll in a course for which an I remains the grade of record.

If you develop a serious medical problem which precludes completion of your university coursework (e.g., all courses you are enrolled in this semester), and if you provide written documentation from your physician which attests to this fact, you will be awarded a grade of incomplete (I). To remove the incomplete you must complete that portion of the course that was remaining at the time you stopped attending class.

For example, assume a student completes the first 12 weeks of the course and takes one or more examinations. Then, the student develops a serious medical condition which precludes completion of the course (verified in writing by a physician). In this circumstance the student would receive a grade of incomplete. Once the student's condition improves he/she would complete the remaining course requirements (examinations and projects), and these grades would be averaged with the prior grades. The resulting average would be used in the normal grade assignment process.

**QUESTIONS REGARDING CLASS GRADE:**

If you want to know your class grade before grade reports are issued, please provide me a stamped and self-addressed envelope. Because it is often difficult to recognize a person's voice over the phone, and because student grade information is confidential, I do not provide grade information over the phone. Also, I do not report grades via e-mail due to concerns about confidentiality.

After grade reports are issued, if you have a question about your grade, you must contact me within one month of the date your final exam was administered. Due to storage limitations, I discard exams, papers, etc. after one month has passed.

### **MAKE-UP SESSIONS FOR CANCELED CLASSES:**

If a scheduled class is canceled, we will generally hold a make-up session in our regular classroom on the Saturday morning following the canceled class. If a make-up session is necessary, details may be obtained by calling my office phone number 817-272-3087.

### **COURSE WEBSITE:**

**The internet address of my website is given on page one of this syllabus.** To logon on to this site use your UTA network ID and password. When you attempt to access this website be sure the URL begins with: <http://>. Also, make sure your logon ID is: UTA\[name] where [name] is your network ID.

This website contains copies of various documents including: selected homework solutions, lecture notes, examinations from prior semesters, and the course syllabus. The website also includes advice from former students on how to succeed in the course. To access my website you will need to supply your UTA logon ID and password when prompted. Access to certain items (lecture notes, homework solutions, prior examinations and solution keys) on this website requires an instructor supplied password. I will provide these passwords in class.

Note: **If you have trouble logging on you should first make sure that your password has not expired.** Under university procedure student passwords automatically expire after 90 days. If your password has expired you should contact the computer help desk (at 817-272-2208). If you know your logon name you may be able to reset an expired password by using the university's website. The URL for the reset program is: <http://oit.uta.edu/resetpassword>. This URL may be accessed from the university website by selecting the 'Computing' link, and then selecting the 'Password Reset Policy' link.

### **DISABILITY ACCOMMODATIONS:**

UT 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)*, *The Americans with Disabilities Amendments Act (ADAAA)*, and *Section 504 of the Rehabilitation Act*. 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 disability. Students are responsible for providing the instructor with official notification in the form of **a letter certified** by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting: **The Office for Students with Disabilities, (OSD)** [www.uta.edu/disability](http://www.uta.edu/disability) or calling 817-272-3364. 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).

Counseling and Psychological Services (CAPS) [www.uta.edu/caps/](http://www.uta.edu/caps/) or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

### **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](mailto:resources@uta.edu), or view the information at <http://www.uta.edu/universitycollege/resources/index.php>.

### **NON-DISCRIMINATION POLICY:**

The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit [uta.edu/eos](http://uta.edu/eos).

**TITLE IX POLICY:**

The University of Texas at Arlington ("University") is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. *For information regarding Title IX, visit [www.uta.edu/titleIX](http://www.uta.edu/titleIX) or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or [jmhood@uta.edu](mailto:jmhood@uta.edu).*

**UNIVERSITY ELECTRONIC COMMUNICATION POLICY:**

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>.

**CAMPUS CARRY:**

Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit <http://www.uta.edu/news/info/campus-carry/>.

**STUDENT FEEDBACK SURVEY:**

At the end of each term, students enrolled in face-to-face and online classes categorized as "lecture," "seminar," or "laboratory" are 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 via the SFS database is aggregated with that of other students enrolled in the course. Students' anonymity will be protected to the extent that the law allows. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit <http://www.uta.edu/sfs>.

**FINAL REVIEW WEEK:**

For semester-long courses, 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 building exit. When exiting the building during an emergency, you 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 handicapped individuals.

## UNIVERSITY AND DEPARTMENT POLICIES ON ACADEMIC DISHONESTY:

It is the philosophy of The University of Texas at Arlington that academic dishonesty is a completely unacceptable mode of conduct and will not be tolerated in any form. All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. Discipline may include dismissal from class with a grade of *F*, suspension, or expulsion from the University.

As defined in the university *Handbook of Operating Procedures* (Section 2-202) -

"Scholastic dishonesty [includes], but [is] not limited to, cheating, plagiarism, and collusion on an examination or an assignment being offered for credit. Each student is accountable for work submitted for credit, including group projects;

- A. *Cheating on an examination or an assignment* includes:
  - 1. copying the work of another, allowing someone to copy, engaging in written, oral or any other means of communication with another, or giving aid to or seeking aid from another when not permitted by the instructor;
  - 2. using material during an examination or when completing an assignment that is not authorized by the person giving the examination or making the work assignment, including, but not limited to, electronic or digital devices such as calculators, cell phones, camera phones, scanner pens, palms, or flash drives, etc.;
  - 3. taking or attempting to take an examination for another, or allowing another to take or attempt to take an examination for a student;
  - 4. using, obtaining, or attempting to obtain by any means, the whole or any part of an examination or work assignment that is not provided for your use by your instructor;
  - 5. any act designed to give unfair advantage to a student or the attempt to commit such an act;
- B. *Plagiarism* means the unacknowledged incorporation of the work of another in work that is offered for credit;
- C. *Collusion* means the unauthorized collaboration with another in preparing work that is offered for credit;"

Accountants are invariably in positions of trust and responsibility. As such, the accounting profession demands that its members behave with the highest regard for ethical and moral conduct. You have elected to study accounting, and perhaps prepare yourself for a career in accounting. As such, the Faculty of the Department of Accounting at The University of Texas at Arlington must necessarily expect that you behave according to the same high ethical standards that are expected of the profession itself. Scholastic dishonesty will not be tolerated. The Department will, as a matter of policy and without exception, seek disciplinary action against any person committing any act of scholastic dishonesty.

In addition, each student should consider it their personal obligation to report any known or suspected acts of scholastic dishonesty. Failure to report a known act of scholastic dishonesty can be regarded as collusion with that act. Please advise me promptly of any known or suspected act of scholastic dishonesty.

## 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 in their courses by 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. Additional information is available at <https://www.uta.edu/conduct/>.

**COLLEGE OF BUSINESS POLICY ON FOOD AND/OR DRINKS IN CLASSROOMS:**

College policy prohibits food and/or drinks in classrooms and labs. Anyone bringing food and/or drinks into a classroom or lab will be required to remove such items, as directed by the class instructor or lab supervisor.

**COLLEGE OF BUSINESS EMERGENCY EVACUATION POLICY:**

In the event of an evacuation of the College of Business building, when the fire alarm sounds, everyone must leave the building by the stairs. With the fire alarm system, the elevators will all go to the first floor and stay there until the system is turned off.

All those in the North tower side of the building should proceed to the fire escape stairs located on the East and West sides of that wing. Disabled persons should proceed to the Northeast fire stairs. We have an evacu-track chair located on the 6<sup>th</sup> floor stairwell. We have people trained in the use of this chair and there will be someone that will go to the 6<sup>th</sup> floor to get the chair and bring it to any lower floor stairwell to assist disabled persons. Should this be a real emergency, the Arlington Fire Department and UTA Police will also be here to help.

**COLLEGE OF BUSINESS POLICY ON STUDENTS DROPPED FOR NON-PAYMENT:**

Students who have not paid by the census date and are dropped for non-payment cannot receive a grade for the course in any circumstances. Therefore, a student dropped for non-payment who continues to attend the course will not receive a grade for the course. Emergency loans are available to help students pay tuition and fees. Students can apply for emergency loans by going to the Emergency Tuition Loan Distribution Center at E. H Hereford Center.

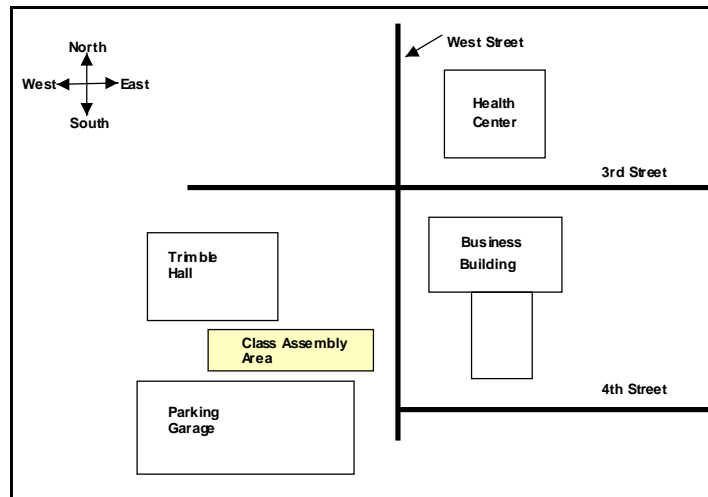


## COLLEGE OF BUSINESS BOMB THREAT POLICY:

To reduce the number of class disruptions due to bomb threats, the College of Business has adopted the following policy.

1. Section 22.07 of the Texas Criminal Law Statutes governs terrorist threats and classifies bomb threats as Class A misdemeanors. Section 12.21 of the Texas Criminal Law Statutes states that a Class A misdemeanor is punishable by: (1) a fine not to exceed \$4,000, (2) a jail term of not more than one year, or (3) both such a fine and confinement.
2. If you are tempted to call in a bomb threat, be aware that technology is available to trace phone calls and identify callers via the use of voice print techniques.
3. Every effort will be made to avoid cancellation of presentations/tests caused by bomb threats to the Business Building. Unannounced alternate sites will be available for these classes. If a student who has a class with a scheduled test or presentation arrives and the building has been closed due to a bomb threat, the student should immediately check for the alternative class site notice which will be posted on/near the main doors on the south side of the Business Building. If the bomb threat is received while class is in session, your instructor will ask you to leave the building and reconvene at another location.
4. Students who provide information leading to the successful prosecution of anyone making a bomb threat will receive one semester's free parking in the Maverick Garage across from the Business Building. UTA's Crimestoppers will provide a reward to anyone providing information leading to an arrest. To make an anonymous report, call 817-272-3381.

On test days students should arrive at the classroom site at least 10 minutes before the beginning of class. If a bomb threat precludes entry into the Business Building, you should immediately proceed to our class assembly area between Trimble Hall and the Parking Garage(see diagram below). From there, at 5 minutes to the hour, we will proceed to an alternate test site. Because we will leave the assembly area at 5 minutes to the hour, you must arrive at the assembly area prior to that time.



## ASSIGNMENT SCHEDULE - August 15, 2017

Meeting	Date	Topic : Chapter	Homework Assignment*
1	August 24	Course Introduction	-
2	29	Stockholders' Equity : 15+15A	E15-2, E15-5, E15-13
3	31	Stockholders' Equity : 15+15A	E15-18, E15-24, <b>Student Contact Sheet<sup>1</sup></b>
4	September 5	"	P15-1, P15-5
5	7	Earnings Per Share : 16+16A+16B	EPS: E16-23, P16-5
6	12	"	Options: E16-11, E16-29; Restricted Stock: E16-14
7	14	"	Bonds: E16-2, P16-2
8	19	<b>Examination #1</b>	-
9	21	Investments : 17	E17-3, E17-4
10	26	Investments : 17	E17-15, E17-16, E17-18, P17-7
11	28	Revenue Recognition : 18	E18-4, E18-7, E18-12
12	October 3	"	E18-19, E18-20, E18-31, E18-32, P18-10
13	5	Income Taxes : 19 + 19A	-
14	10	Income Taxes : 19 + 19A	E19-15
15	12	"	E19-21, E19-23
16	17	Income Taxes (continued)	P19-1, P19-2
17	19	<b>Examination #2</b>	-
18	24	Leases <sup>2</sup> : 21	-
19	26	"	E21-3, E21-4, E21-10, E21-11
20	31	"	P21-3, P21-9, P21-17
21	November 2	Cash Flow Statement : 23	E23-11
22	7	"	E23-13, E23-14
23	9	"	P23-5
24	14	<b>Examination #3</b>	-
25	16	Accounting Changes <sup>3</sup> : 22	-
26	21	"	E22-11, E22-7 (assume income numbers are PFI not NI)
-	23	<b>THANKSGIVING HOLIDAY</b>	
27	28	"	P22-7, P22-9 (Do JE's to correct the G/L)
28	30	Full Disclosure : 24 + 24A	E24-1, E24-2, E24-3, P24-3,
29	December 5	Review	-
-	December 14	<b>Final Examination 3312-001 11:00 a.m. - 1:30 p.m.</b>	

Note: As the instructor for this course, I reserve the right to adjust the above schedule in any way that serves the educational needs of the students enrolled in this course. If a change is made, I will notify student via an e-mail notice.

\* - I recommend you work additional exercises and problems in the areas which give you difficulty. Answers to all exercises and problems are available on the departmental tutoring lab website.

<sup>1</sup> - Make a color photocopy of your student ID card (showing your name and photo) and add the following information (printed or typed): (1) your local phone number, (2) your local mailing address, and (3) your e-mail address.

<sup>2</sup> - Download the revised textbook chapter 21 (Leases) from the 'readings' list of the course web page.

<sup>3</sup> - In working homework we will not follow the chapter instructions to ignore tax effects. Rather we will consider tax effects when preparing homework solutions. To calculate the tax effects of an accounting change or error correction we will assume a flat income tax rate of 40% for all exercises and problems. Also, we will assume that all changes or errors occur for both book (financial reporting) and tax purposes.

### 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), or dial 911.

### SUGGESTIONS FOR SUCCESS IN THIS COURSE:

This is a challenging course that covers a large amount of conceptual and technical material. To successfully complete the class you must master this material, be able to demonstrate your mastery on rigorous examinations which are completed under time pressure, and exhibit consistent professional behavior. Therefore, I suggest the following:

1. Read each chapter and work all demonstration problems/illustrations before coming to class so that you are prepared to ask questions about points that are not clear.
2. Come to each class and fully participate (bring your book, printed lecture notes, listen carefully, ask questions).
3. Prepare 'study notes' that summarize key points from the text, lecture notes taken in class, homework assignments, and prior examinations.
4. Work all assigned homework before coming to class and check your solutions on the departmental Tutoring Lab website.
5. Maintain a notebook that contains your work product for the course (study notes, completed homework, returned examinations). This notebook will be helpful in preparing for each course examination.
6. Based on my many years of teaching I have found that successful students manage their time carefully. This means staying current in the course each week (reading the chapter, working homework, working old examinations). If you get behind in your studies you will find it very difficult to catch up before the next examination.
7. If possible, study with another student. Working together tends to bring out the best performance in people.
8. To prepare for examinations you should:
  - a. Review the lecture notes from my website and your 'study notes' ,
  - b. Rework all assigned homework exercises and problems until you can produce solutions with no errors,
  - c. Work all relevant prior **ACCT. 3312 and ACCT. 5312** examinations (note: ACCT. 3312 and ACCT. 5312 are similar classes and students normally find that working both sets of prior examinations is very helpful),
  - d. Work at least five (5) prior course examinations under time pressure (80 minutes each), and
  - e. If you have time, work additional exercises and problems from the chapters covered on the examination.
9. On examination days bring the following items to class:
  - a. pencils (several may be needed),
  - b. Scantron Form No. 882-E (several may be needed),
  - c. eraser,
  - d. watch or timepiece, and
  - e. basic calculator (maybe two in case one fails).
10. During each examination:
  - a. quickly scan the examination to identify the easy questions and start with these,
  - b. using your watch or timepiece (**a cell phone is not permitted**) carefully monitor the time remaining so that you do not run out of time before completing all examination questions (note: most classrooms do not have a wall clock),
  - c. wait to mark your Scantron until you have finalized all your answers (do this to avoid erasures because Scantron forms are often graded incorrectly if an answer has been erased).
11. Understand the requirements for professional behavior and conform to these requirements at all times.

## **RULES FOR CLASS ON EXAMINATION DAYS:**

### **Items permitted on desktops during examinations**

On examination days the following rules will be enforced.

1. Desktops will be cleared of all items except for the following:
  - a. Pencils,
  - b. Erasers,
  - c. Scantron form,
  - d. Test booklet and scratch paper provided by the instructor,
  - e. Simple calculator, and
  - f. Small clock or watch (**if you want to know the time remaining on an examination**).
2. No cell phones or other electronic devices (except a simple calculator) will be permitted on desktops.
3. No textbook, class notes, or other printed material will be permitted on desktops.

### **Instructions for completion of examination**

1. Print your name on the examination booklet and your Scantron form.
2. Answer all questions (multiple choice and written problems). For multiple choice, select the best answer.
3. To receive maximum credit show all work on written problems (if any). Details of computations must be presented in close proximity to your final answer for each calculation.
4. Do not round results of intermediate calculations (rounding can cause your answers to be incorrect).
5. Unless otherwise instructed round your final answers to 2 decimal places (e.g. \$X.XX).
6. If you use present value table factors to calculate answers, be aware that rounding in the table factors may cause your final answers to differ from the exact answer by several dollars.
7. For your own protection, do not erase an answer once it is entered on the Scantron form. If you need to change an answer start over with a new Scantron form (erasures often cause Scantron forms to be scored incorrectly).
8. When you turn in your examination place your Scantron form between the first and second page of the examination booklet. Do not staple the Scantron form to the examination booklet.
9. During the examination you may not use a computer, programmable calculator, or have any communication devices (cell phone, text-messaging device) on your desktop.
10. When not in use your Scantron form should be placed so that the answers you have marked are not visible to other students.
11. Record your finalized answers to multiple choice questions on an unwrinkled Scantron form No. 882-E that contains no erasures.
12. Record your answer to written problems (if any) on the blank pages provided at the end of the examination. If you need additional paper for your solution to written problems use the paper provided by the instructor and staple the additional paper used to the back of this test booklet.
13. You must stop working on your examination immediately when the time allowed for the examination has expired.
14. Your examination booklet, Scantron, and solution must be in the possession of the instructor no later than 1 minute after time has expired.
15. In this course all examinations are closed-book and closed-note activities. You may not use your book or notes during the examination.
16. Do not copy the work of other students or permit other students to copy your work.
17. Do not engage in communication with other students during the examination. This includes written, verbal, or other means of communication (texting, etc.)

### **Penalty for failure to follow examination instructions**

Each violation of instructions #9-#14 above will result in a 1 letter grade reduction in your test score (10% of the total possible test points) for each violation.

Violation of instruction #15 or #16 or #17 above will result in a grade of zero (0) for the examination.