



TEXAS A&M UNIVERSITY
SAN ANTONIO

ACCT 3304-001: INTERMEDIATE ACCOUNTING III
Spring 2025 Semester, CRN: 22855
Department of Accounting & Finance, College of Business

Class Meeting Time and Place: M&W 5:30 PM - 6:45 PM, BLH 156

Class Duration: 01/21/2025-05/13/2025

Instructor: Dr. Tae G. Kang

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E-Mail: tkang@tamusa.edu

Course Web Site: <http://tamusa.blackboard.com/>

Office Hours: Mon 1:00 PM - 5:00 PM (in-person), by appointment (online)

Catalog Course Description: This course builds upon the concepts learned in ACCT 3303 Intermediate Accounting II providing an in-depth understanding of the source and use of authoritative accounting pronouncements. The course provides an exhaustive study of the accounting for liabilities and owners' Equity. Special emphasis is given to the accounting principles for long-term liabilities, stockholders' equity, income taxes, pensions, leases, and statement of cash flows. Students will acquire practice in using the concept of the time value of money to determine the value of leases and long-term liabilities.

Course Objectives: The objective of the course is to provide a basic understanding of financial accounting. Especially, this course focuses on understanding accounting procedures for firms' investing and financing activities.

Prerequisites: Admitted into the College of Business, grade of "C" or better in ACCT 3303.

Student Learning Outcomes:

After successful completion of the course, the student will:

- (a) describe the function and primary focus of financial accounting, explain factors that encourage high-quality financial reporting, and describe the four basic assumptions underlying GAAP;
- (b) demonstrate the way to identify and account for investments classified for reporting purposes as held-to-maturity;
- (c) explain the adjustments made in the equity method when the fair value of the net assets underlying an investment exceeds their book value at acquisition.;
- (d) describe the components of shareholders' equity and explain how they are reported in a statement of shareholders' equity;
- (e) explain the usefulness of the statement of cash flows and prepare a statement of cash flows with the aid of a spreadsheet or T-accounts;

(f) understand and apply accounting principles and procedures involving hedge accounting;

AACSB Assessment: The College of Business is in the process of applying for AACSB accreditation. As part of that process, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery and retention of the above course outcomes.

COVID-19 Safety Protocol: Due to the current pandemic environment, all university personnel (faculty, students and staff, etc) are required to adhere to mandated procedures and guidelines as communicated through university communications. For details and updated information on COVID-19 safety protocol please visit <https://www.tamusa.edu/community-safety-together/index.html>.

Required Materials:

- **Textbook:** Intermediate Accounting, 11e/ Spiceland, Nelson, and Thomas. McGraw Hill Education
- **McGraw-Hill Connect**
- **Blackboard:** Connect to <http://tamusa.blackboard.com>. You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard. It may also be used for communication, discussions, assignments, quizzes and exams. Your user ID is Jaguar ID (aka J Number e.g. J00001234). Password is the Date of Birth (MMDDYY). Students should monitor announcements in Blackboard several times a day. **Please do not use Blackboard message to contact me. Email me directly using your TAMUSA student email account.**
- **Computer Hardware:** In order to participate in online course materials, you will need a computer with an internet connection. To complete the class work, you will need appropriate software installed on the computer.
- **Time Expectation for coursework:** You are expected to spend 3-6 hours per week for the course. Based on the background, some students may require more time. Time spent may be longer when assignment/exams are due.

Course Requirements every student must fulfill in order to succeed in course:

1. Students should check the Course Calendar, Announcements, and Emails on a regular basis.
2. Students should keep current with all course assignments, quizzes, and examinations.
3. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.
4. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
5. For all classwork, exams, quizzes etc., if a student is completing it off-campus, then they are responsible for availability of internet connectivity. Extensions will not be granted for lack of availability of internet connections.

Grading Policy: The final course grade will be based on your performance on the quizzes, exams, assignments and attendance using the following weights:

Mid-Exam1	20%
Mid-Exam2	20%
Final Exam	30%
Quizzes	10%
Assignments	10%
Attendance	10%

The final letter grades will be assigned as follows: Above 90% \Rightarrow A; 80 – 89.99% \Rightarrow B; 70 – 79.99% \Rightarrow C; 60 – 69.99% \Rightarrow D; Below 60% \Rightarrow F.

If you missed more than one-fourth of the classes, your final grade will be adjusted to one letter lower. If you missed more than 50% of the classes, your final grade will be F.

This course has a requirement of a grade of C as a minimal grade for satisfactory completion of this course.

The instructor reserves the right to adjust the student’s final grade based on the overall performance.

Examinations: There will be two mandatory mid-term exams and a mandatory final exam (as per university schedule). The exams/quizzes will consist of conceptual multiple-choice questions, and problem-solving questions. The exam/quiz materials will come from lecture notes, the text, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class. **Missing an exam will result in a grade of zero for that exam and may result in a fail grade in the course.**

Assignments: Problem solving homework will be assigned for most of the chapters. The purpose of homework is to apply the information learned during class. Each problem-solving homework assignment will be available for two weeks to complete it. Students can refer to the homework schedule to find out exact dates for each assignment.

Experiential Learning Assignment: Students will find the Accounting Standards updates from Financial Accounting Standards Boards (FASB) website and write a paper regarding the expected effect of the Accounting rule changes.

Make up and Late Assignment/exam/quiz policy: As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments/exams/quizzes. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam.

Generative Artificial Intelligence (AI): ACCT3304 assumes that all work submitted by students will be generated by the students themselves, working individually or in groups. Students should not have another person/entity do the writing of any portion of an assignment for them, which includes hiring a person or a company to write assignments and/or using artificial intelligence

(AI) tools like ChatGPT. Use of any AI-generated content in this course qualifies as academic dishonesty and violates Texas A&M-San Antonio's standards of academic integrity.

Course Drop Policy: You may drop the course on or before **April 21, 2025** with an automatic grade of W. If you wish to drop the class after that date, you will receive either a W (if you have satisfactory record so far) or F. The last date to drop a course or withdraw from the University is **April 28, 2025**. If you wish to drop the class, you must submit the necessary paperwork to the proper authority.

Class conduct and civility code: Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions online, including the following:

1. It is the students' responsibility to obtain and be able to use the required materials and software for this class.
2. For any questions about the exams and assignments, a student should contact the instructor **before the day they are due**, so the instructor may have enough time to provide feedback.
3. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. It is the responsibility of the student to check their TAMUSA email regularly to receive updates on the logistics of the course. The instructor will reply to a student e-mail messages within 48 hours during weekdays (Monday-Friday).

Anyone violating these policies may be subject to disciplinary actions.

Class attendance and Participation: A vital part of every student's education is regular attendance of class meetings (for face-to-face/hybrid classes/online synchronous classes) or regular review of class materials posted by the instructor for asynchronous classes. Any absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. Students are responsible for the materials covered in class.

The course covers a lot of material, and most students find at least some parts of it difficult. The course is intensive and challenging and you are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important. Reading the assigned chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

University Email Policy and Course Communications: All correspondence between professors and students must occur via TAMUSA email accounts or Blackboard messages. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

Academic Misconduct Policy: Texas A&M University-San Antonio students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education, and follow the Texas A&M University-San Antonio Code of Conduct. For more information please visit the Office of Student Rights & Responsibilities website <http://bit.ly/TAMUSAStudentRR>. Academic misconduct includes, but is not limited to, cheating, plagiarism, multiple submissions,

collusion, lying and bribery. In cases of academic misconduct, students may be subject not only to grade sanctions in courses but to disciplinary action. If a student wishes to appeal the decision of suspension or expulsion due to violations of academic misconduct, they must initiate their appeal as outlined within the Student Code of Conduct.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software. Posting of any class work given to student, or solutions, or discussion, on publicly accessible forums or on social media is not permissible unless explicit written permission have been granted by the instructor.

Spring 2025 ACCT 3304-001 Class Schedule

Week	Date		Chapters	
Week 1		Jan.22	Introduction (Syllabus)	
Week 2	Jan.27	Jan.29	Ch. 14: Bonds and Long-Term Notes	
Week 3	Feb. 3	Feb. 5	Ch. 14: Bonds and Long-Term Notes	Quiz 1 (Feb. 5)
Week 4	Feb.10	Feb.12	Ch. 12: Investments	
Week 5	Feb.17	Feb.19	Ch. 12: Investments	Quiz 2 (Feb. 19)
Week 6	Feb.24	Feb.26	Ch. 13: Current Liabilities and Contingencies	
Week 7	Mar.3	Mar.5	Ch. 13: Current Liabilities and Contingencies	Quiz 3 (Mar. 5)
Week 8	Mar.10	Mar.12	Spring Break (No class)	
Week 9	Mar.17	Mar.19	Mid-exam 1 (Ch. 12, 13, and 14)	Mid 1 (Mar. 17 - 19)
Week 10	Mar.24	Mar.26	Ch. 15: Leases	
Week 11	Mar.31	Apr. 2	Ch. 15: Leases	Quiz 4 (Apr. 2)
Week 12	Apr. 7	Apr. 9	Ch. 18: Shareholders' Equity	
Week 13	Apr.14	Apr.16	Ch. 18: Shareholders' Equity	Quiz 5 (Apr. 16)
Week 14	Apr.21	Apr.23	Mid-exam 2 (Ch. 15 and 18)	Mid 2 (Apr 21 - 23)
Week 15	Apr.28	Apr.30	Appendix A	
Week 16	May 5		Review	
Week 16	May 7-9		Final exam (Comprehensive), testing center	

<i>Homework</i>	<i>Open date</i>	<i>Due date</i>
1. Ch. 14	Mon. Jan. 27	Sun. Feb. 9
2. Ch. 12	Mon. Feb. 10	Sun. Feb. 23
3. Ch. 13	Mon. Feb. 24	Sun. Mar. 9
4. Ch. 15	Mon. Mar. 24	Sun. Apr. 6
5. Ch. 18	Mon. Apr. 7	Sun. Apr. 20

Disclaimer: The provisions and information set forth in this schedule are intended to be informational and not contractual in nature. I reserve the right to amend, alter, change, delete or modify the provisions of the schedule. Changes to the schedule will be made only under extenuating circumstances. All the changes will be announced in class/Blackboard and you are responsible for the announcements made in class/Blackboard.

IMPORTANT POLICIES AND RESOURCES

Academic Accommodations for Persons with Disabilities: Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, Disability Support Services is located in the Central Academic Building, Suite 210. You can also contact us via phone at (210) 784-1335, visit us <https://www.tamusa.edu/Disability-Support-Services/index.html> or email us at dss@tamusa.edu. Disabilities may include, but are not limited to, attentional, learning, mental health, sensory, physical, or chronic health conditions. All students are encouraged to discuss their disability-related needs with Disability Support Services and their instructors as soon as possible.

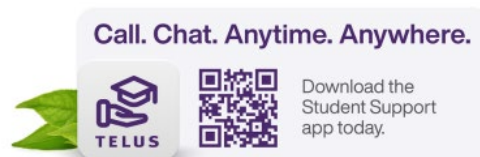
Academic Learning Center: The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments through the Brainfuse online tutoring platform. Brainfuse can be accessed in the *Tools* section of Blackboard. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu, calling (210) 784-1307, or visiting the Central Academic Building, room 202.

Counseling/Mental Health Resources: As a college student, there may be times when personal stressors interfere with your academic performance and negatively impact your daily functioning. If you are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment, call 210-784-1331 or visit Madla 120.

All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services. For more information on SCC services visit <http://tamusa.edu/studentcounseling>

Crisis support is available 24/7 by calling the SCC at 210-784-1331 (after-hours select option '2').

Additionally, the TELUS Student Support App provides a variety of mental health resources to including support for in the moment distress, an anonymous peer to peer support network, mental health screenings, podcasts, and articles to improve your mental wellbeing.



Emergency Preparedness: JagE Alert is Texas A&M University-San Antonio's mass notification. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>.

More information about Emergency Operations Plan and the Emergency Action Plan can be found here: <https://www.tamusa.edu/about-us/emergency-management/>.

Download the SafeZone App (<https://safezoneapp.com/>) for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

Financial Aid and Verification of Attendance: According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed

to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended the first week of class. Any student receiving federal financial aid who does not attend the first week of class will have their aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

Writing, Language, and Digital Composing Center: The Writing, Language, and Digital Composing Center supports graduate and undergraduate students in all three colleges as well as faculty and staff. Tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our digital studio tutors support students working on digital projects such as eportfolios, class presentations, or other digital multimedia projects. Students can schedule appointments through JagWire under the Student Services tab. Click on “Writing, Language, and Digital Composing Center” to make your appointment. The Center offers face-to-face, synchronous online, and asynchronous digital appointments. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website at <https://www.tamusa.edu/academics/>.

Meeting Basic Needs: Any student who has difficulty affording groceries or accessing sufficient food to eat every day or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to submit a CARE referral (<https://www.tamusa.edu/university-policies/Student-Rights-and-Responsibilities/file-a-report.html>) for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to direct you to available resources.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and special circumstances (e.g., upcoming deployment, drill requirements, disability accommodations). You are also encouraged to visit the Patriots’ Casa in-person room 202, or to contact the Office of Military Affairs with any questions at military@tamusa.edu or (210)784-1397.

Religious Observances: Texas A&M University-San Antonio recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

The Six-Drop Rule: Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student’s GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as “F” grades and will impact the student’s GPA.

Statement of Harassment and Discrimination: Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equal opportunity, and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality and the uniqueness of the individual within our state, nation, and world. All decisions and actions involving students and employees should be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, gender identity, gender expression, or pregnancy/parenting status. Individuals who believe they have experienced harassment

or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university as a whole. If you have experienced any form of sex- or gender-based discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking, know that help and support are available. A&M-San Antonio's Title IX Coordinator can support those impacted by such conduct in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such incidents to the Title IX Coordinator. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and trained victim advocates) are required to report information about such discrimination and harassment to the university. This means that if you tell a faculty member about a situation of sexual harassment, sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator (titleix@tamusa.edu, 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting requirement, you can contact the Student Counseling Center at (210) 784-1331 or visit them in Madla 120.

Pregnant/Parenting Students: Texas A&M-San Antonio does not require a pregnant or parenting student, solely because of that status or issues related to that status, to (1) take a leave of absence or withdraw from their degree or certificate program; (2) limit the student's studies; (3) participate in an alternative program; (4) change the student's major, degree, or certificate program; or (5) refrain from joining or cease participating in any course, activity, or program at the University. The university will provide such reasonable accommodations to pregnant students as would be provided to a student with a temporary medical condition that are related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784-2061; CAB 439K).

Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources.

Students' Rights and Responsibilities: The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country.

Students' Rights

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition, and peaceful assembly as set forth in the U.S. Constitution.
2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, or veteran status in accordance with applicable federal and state laws.

3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of university student rules shall be assured a fundamentally fair process.

Students' Responsibilities

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty and administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, [Student Code of Conduct](#), on our website, University Catalog and to comply with them, as well as federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to recognize the University's obligation to provide an environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notification.

We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the Student Code of Conduct (<https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/documents/Student-Handbook-2022-23.pdf>) or visit the resources available in the OSRR website (<https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/academic-integrity.html>).

Important Dates:

Jan.21	First class day
Jan.28	Last day to register
Feb. 5	Census Date
Feb. 6	Drop for non-payment
Mar.10-15	Spring Break
Apr. 18	Study day No classes
Apr. 21	Last day to drop with an automatic grade of "W"
Apr. 28	Last day to withdraw from the University
May 5	Last day of scheduled classes for weekday classes
May 6	Study day - No classes
May 7-13	Final examinations

The complete academic calendar is available online:

<https://www.tamusa.edu/academics/documents/AY2025-Academic-Calendar.pdf>