ACCT 3303 – 600: Intermediate Accounting II
Fall 2020; CRN: 12659
Department of Accounting & Finance, College of Business

Course Syllabus

Class Modality:       Online Synchronous
Class Meeting Time and Place:   M 11:00 AM - 12:45 PM, Webex Meeting
Class Duration:       08/20 - 12/12

Instructor:          Professor Xingyuan (Miko) Fei, Ph.D.
                    Office: CAB 439M
                    Tel: 210-784-2378
                    E-Mail: xfei@tamusa.edu
                    Student emails will receive a reply within two business days.

Office Hours:         Thursday 1:00 PM – 5:00 PM (online)
                    Friday 1:00 PM – 5:00 PM and by appointment (online)
                    Send me an email when you have questions during the office hours.
                    Student questions will be addressed immediately via email or Webex meeting.

Prerequisites:
Admitted into the College of Business, with a grade of "C" or better in ACCT 3302. Students who do not meet the pre-requisites must contact the instructor immediately.

Catalog Course Description:
This course builds upon the concepts learned in ACCT 3302 Intermediate Accounting I providing an in depth understanding of the source and use of authoritative accounting pronouncements. The course provides an exhaustive study of the accounting for assets, with special emphasis on financial assets, including Notes Receivable and Bonds held as investments. Students will acquire practice in using the concept of the time value of money to determine the value of financial assets. The course also covers accounting principles for cash, receivables, inventories, plant assets and natural resources.

Course Objectives:
Intermediate Accounting is the foundation for all your accounting studies. The objective of this course is to provide prospective users of financial statements with a thorough understanding of the accounting fundamentals as effective financing and investment decision-makers. The course provides students with a solid grasp of the assumptions and logic inherent in accounting techniques, their implications and their potential economic consequences. A critical attitude is encouraged throughout the course.
Student Learning Outcomes:
Upon completion of the course, students are expected to:
- Build on introductory knowledge of financial accounting concepts and statements.
- Analyze more complex business transactions and how these transactions are included in a firm’s accounting information system.
- Develop students’ ability to interpret financial accounting information on assets and income for decision making.

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:
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.

Required Materials:
  - Students are required to read related chapters from the textbook before the class.
- **Blackboard:** [http://tamusa.blackboard.com](http://tamusa.blackboard.com)
  - The most up to date syllabus and other materials, including lecture slides, homework assignments, quizzes and course announcements will be posted to Blackboard.
  - **Discussion boards** are available via Blackboard for student communication and discussions as you see fit for class interaction in the online environment.
- **McGraw-Hill Connect:**
  - Here is the URL you need to log into the correct Connect site for this class to have access to homework and quizzes.
  - [https://connect.mheducation.com/class/x-fei-section600](https://connect.mheducation.com/class/x-fei-section600)

Course Communications:
I will communicate any clarifications, changes and/or additions during class or using announcements via Blackboard. Students should monitor this several times a day. You will be responsible for any information I communicate to you via Blackboard. If you have any questions, please send me an email (xfei@tamusa.edu) using your university student email.

Course Requirements every student must fulfill in order to succeed in this course:
1. The course is intensive and challenging and you are expected to take an active role in your own learning. The structure of the class makes your individual study and preparation outside the class extremely important.
2. Students should remember that online courses assume greater responsibility and independent learning skills by the student for their own learnings outcomes.
3. There are weekly online units of learning posted to Blackboard. Students MUST complete the assigned course requirements on Blackboard and will be held accountable for all materials posted on Blackboard.

4. Ensure to set up expectation of time for this course. Change based on your course needs. You are expected to spend **3-6 hours per week** for the course. Based on the background, some student may need more time. Time spent may be longer when assignment/exams are due.

5. Do not delay. Plan on being successful by beginning your study NOW. The instructor will not be revising the grading systems based on anyone’s initial poor performance.

6. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.

7. Students should keep current with all course assignments, quizzes, and examinations.

8. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.

9. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.

10. For online courses, students should keep current on class recordings, if not attending the live class (either in person or online).

11. For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.

12. For online synchronous courses, there will be online class sessions as indicated. Students are expected to attend the online session at the given time. If a student is unable to attend a session, instructor will make the recording of the session available for the student to view. All materials will be made available through Blackboard or through online links.

**Grading Policy:**

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance and Participation</td>
<td>5%</td>
</tr>
<tr>
<td>Assignments</td>
<td>15%</td>
</tr>
<tr>
<td>6 Quizzes (drop the lowest one)</td>
<td>15%</td>
</tr>
<tr>
<td>Mid-term Exam 1</td>
<td>20%</td>
</tr>
<tr>
<td>Mid-term Exam 2</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam (comprehensive)</td>
<td>25%</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

The final letter grades will be assigned as follows: Above 90% ⇒ A; 80 – 89.99% ⇒ B; 70 – 79.99% ⇒ C; 60 – 69.99% ⇒ D; below 60% ⇒ F. **There will be no grading on a curve.**

This course has a requirement of a grade of C as a minimal grade for satisfactory completion of this course. If a student is found deficient in this course, the student must retake the course until the required minimum grade is achieved.

**Examinations and Quizzes:**

There will be multiple quizzes and exams during the semester. The exams/quizzes will consist of conceptual multiple-choice questions, problem solving questions, and journal entries questions. The exam/quiz materials will come from lecture notes, homework assignments, and class discussions.
Questions will emphasize understanding and applications of concepts and topics covered in class. The final exam will be comprehensive in that topics from all portions of the course will be tested. Additional exam and quiz details will be provided prior to the test dates. All exams and quizzes will be online and may/will be administered using secure online testing services. Details regarding proctored tests sign up and administration will be provided prior to the tests.

**Make up and Late Exam/Quiz policy:**

As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed 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 quiz/exam.

**Assignments:**

The best way to learn is to do accounting. Learning accounting takes a great deal of practice. Accordingly, homework is assigned for most of the topics covered in the class. Students should work on the homework assignments on their own or in groups. Some of the exam and quiz questions will be similar to the homework questions and examples in the lecture slides. Individual assignments and due dates will be posted through McGraw-Hill Connect and Blackboard.

**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). 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. Class participation is highly encouraged as it makes the class more interesting and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns. Good attendance and participation will be rewarded when final grades are assigned.

**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 in class and online, including the following:

1. Attendance may be taken at the beginning or the end of the class.
2. Student must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails till final grade is received.
3. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
4. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF and headphones removed.
5. For any questions about the exams and quizzes, a student should contact the instructor, well in advance of the day they are due, so the instructor may have enough time to provide feedback.
6. 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. The instructor will reply to a student e-mail messages within 2 business days (Monday-Friday).
Anyone violating these policies may be subject to disciplinary actions.

**Drop Policy**

You may drop the course with an automatic grade of W on or before the date listed in the academic calendar at [www.tamusa.edu](http://www.tamusa.edu). The last date to drop a course, or withdraw from the University is also indicated in the academic calendar on the university website ([www.tamusa.edu](http://www.tamusa.edu)). If you wish to drop the class, you must submit the necessary paperwork to the proper authority. Students dropping a course are subject to all conditions listed in the university catalog.

**Students with Disabilities**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disability. If you believe you have a disability that may require accommodations, please contact Disability Support Services (DSS) for the coordination of services. The phone number for DSS is (210) 784-1335 and email is dsupport@tamusa.edu.

**University Email Policy and Course Communications**

All correspondence between professors and students must occur via University email accounts. You must have Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

**ACCT 3303-600 Class Schedule**

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. Changes may be made during the semester to meet student learnings needs. All changes will be announced in class/Blackboard and you are responsible for the announcements made in class/Blackboard.

<table>
<thead>
<tr>
<th>Week</th>
<th>Date (Monday)</th>
<th>Chapter and Topic</th>
<th>HW &amp; Quiz</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Aug. 24</td>
<td>Introduction and Review of Ch. 2-4</td>
<td></td>
</tr>
<tr>
<td>Week 2</td>
<td>Aug. 31</td>
<td><strong>Quiz 1 (Ch. 2-4)</strong></td>
<td></td>
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<tr>
<td>Week 3</td>
<td>Sep. 7 (No Webex meeting; online video will be provided)</td>
<td>Ch. 1 Environment of FA Ch. 6 Revenue Recognition</td>
<td>HW1 – Ch. 1</td>
</tr>
<tr>
<td>Week 4</td>
<td>Sep. 14</td>
<td>Ch. 6 Revenue Recognition</td>
<td>HW2 – Ch. 6</td>
</tr>
<tr>
<td>Week 5</td>
<td>Sep. 21</td>
<td>Ch. 7 Cash and Receivables</td>
<td>Quiz 2 (Ch. 6) HW3 – Ch. 7</td>
</tr>
<tr>
<td>Week 6</td>
<td>Sep. 28</td>
<td>Ch. 8 Inventories: Measurement Exam 1 Review</td>
<td>Quiz 3 (Ch. 7)</td>
</tr>
<tr>
<td>Week 7</td>
<td>Oct. 5</td>
<td><strong>Mid-term Exam 1 (Ch. 1, 6, 7)</strong></td>
<td></td>
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<tr>
<td>Week 8</td>
<td>Oct. 12</td>
<td>Ch. 9 Inventories: Additional Issues</td>
<td>HW4 – Ch. 8&amp;9</td>
</tr>
<tr>
<td>Week 9</td>
<td>Oct. 19</td>
<td>Ch. 10 PP&amp;E: Acquisition</td>
<td>Quiz 4 (Ch. 8, 9)</td>
</tr>
<tr>
<td>Week 10</td>
<td>Oct. 26</td>
<td>Ch. 11 PP&amp;E: Utilization and Disposition</td>
<td>HW5 – Ch. 10&amp;11</td>
</tr>
<tr>
<td>Week 11</td>
<td>Nov. 2</td>
<td>Intangible Assets Exam 2 Review</td>
<td>Quiz 5 (Ch. 10, 11)</td>
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</tbody>
</table>
Week 12 | Nov. 9 | Mid-term Exam 2 (Ch. 8-11; intangible assets are not included in Exam 2)
Week 13 | Nov. 16 | Ch. 20 Accounting Changes and Errors
Week 14 | Nov. 23 | Codification; Earnings Management
Week 15 | Nov. 30 | Final Exam Review
Week 16 | Dec. 7 - Dec. 12 | Final Exam - As per University Schedule

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 includes 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 his/her 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 his/her federal aid.

Jaguar Writing Center

The Jaguar Writing Center provides writing assistance to graduate and undergraduate students in all three colleges. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Students can make individual or group appointments with a writing tutor. The Writing Center can be contacted by email at: Student.Success@tamusa.edu or by phone at (210) 784-1307, or by visiting its web page from www.tamusa.edu.

Jaguar Tutoring Center

The Tutoring Center at Texas A&M University–San Antonio provides academic assistance to students in TAMU-SA’s schools of Business, Education, and Arts and Sciences. Literacy tutors help students develop reading skills, prepare oral presentations, and plan, draft, and revise their papers. Business tutors provide individual assistance in statistics, accounting, and math. The goal of TAMU-SA tutors is to empower students to succeed academically. The tutoring center can be contacted by email at: Tutoring@tamusa.edu or by phone at: (210) 784-1332, or by visiting its web page from www.tamusa.edu.

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.

Violations of Academic Conduct (Section 14.5 Student Handbook)

Students at Texas A&M University–San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic misconduct for which a student is subject to penalty includes cheating, plagiarism, fabrication, multiple submissions, misrepresentation of academic records, facilitating academic dishonesty, unfair advantage, violating known safety requirements and ethical
misconduct. Students are expected to do their own course work. Simple cases of first offense cheating or plagiarism by an individual student may be handled by the instructor after consultation with the department chair. The student is usually confronted with the evidence in private and advised of the penalty to be assessed. The evidence will be retained for at least one full year. For more serious cases, such as those involving repeated offenses, conspiracy with other students or the theft and selling of examination questions, a report should be made by the instructor via the department chair and college dean to the Office of Student Rights and Responsibilities.

Academic dishonesty is a violation of the Student Code of Conduct; therefore, the instructor SHALL report any form of academic dishonesty to the Office of Student Rights and Responsibilities. Both parties (provider and copier) will be held responsible for the misconduct. Please review the Student Handbook for a complete description of the process. Penalties for academic dishonesty may range from a grade of F on the particular paper or in the course to expulsion from the University.

Considering the potential consequences of academic misconduct, it is obviously in students’ best interests to avoid even the appearance of such behavior. If a student is unclear whether a specific act might constitute academic misconduct, please she/he should contact the instructor for an assessment of the situation.

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.

Key Dates for Fall 2020 Semester

The complete academic calendar is available online:
https://www.tamusa.edu/provost/faculty/faculty-resources/fallspringsummercalendars/fall-2020.html

Aug 18     Drop for non-payment
Aug 19     Last Day for students to withdraw to receive 100% tuition
Aug 20     Classes Begin
Sep 4      Census Date. Also Last date to apply for Fall 2020 graduation
Sep 7      Monday - Labor Day - A&M-SA Closed
Sep 8      Students dropped for Non-Payment will be assessed a $363 Reinstatement Fee
Oct 23     Last day to drop with an automatic "W"
Oct 26     Title IV 60% of semester (Financial Aid)
Nov 25-28  Thanksgiving Holiday, Classes do not meet
Dec 2      Last day to drop a course or withdraw from the University
Dec 2      Last day of Scheduled Classes
Dec 3, 4   Reading Days
Dec 7-12   Final Examinations - See your college catalog for schedule
Dec 12     End of Fall 2020 Semester
Dec 15     All grades for Fall 2020 16-week session due by Noon via JagWire