



Center of Excellence - Business  
Department Chair - Dr. Marina Grau  
Program Coordinator – Dr. Mesfin Genanaw  
Associate Chair – Charles Lewis  
Instructor-Sheila Woods, CPA, CTP, MBA

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**Syllabus:**

The syllabus is subject to change. When changes occur, the instructor will advise the students during class time and as an announcement in Eagle on Line (CANVAS) or by appropriate email methods. It is the student's responsibility when absent to check with the instructor or other students or check Eagle on Line (CANVAS) or read the appropriate emails.

**Section 1: Course Information**

Course Number: ACNT 2304

Course Title: Intermediate Accounting II

Course Section: CRN 15912

Prerequisite: ACCT 2302 (Managerial Accounting) or program approval

Semester: Fall 2018

Date: September 24, 2018 – December 16, 2018

Days and hours: N/A

Location: N/A

On Line: If applicable, see Sections 6 and 13

**Section 2: Instructor Information**

Name: Sheila Woods

Office Location: N/A

Office Hours: N/A – by appointment

Telephone Number: N/A – see email address

Email: [Sheila.woods@hccs.edu](mailto:Sheila.woods@hccs.edu)

Please feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received a poor grade before asking for my assistance. Your performance in my class is very important to me. I am available to hear your concerns and discuss course topics. You may reach me via the Inbox feature in CANVAS or via email at [sheila.woods@hccs.edu](mailto:sheila.woods@hccs.edu). Please use your official HCCS email account. I will normally respond within 24 hours Monday-Thursday and within 48 hours Friday-Sunday.

### **Section 3: Course Catalog Description:**

Continued in-depth analysis of generally accepted accounting principles underlying the preparation of financial statements including comparative analysis and statement of cash flows. Topics included are bonds, leases, pension plans, corporate paid-in-capital, special purpose securities, retained earnings, tax allocation, inflation accounting, funds statement, and financial statement analysis.

### **Section 4: Program/Discipline/Course Goals:**

#### A. Program/Discipline Requirements (if applicable)

- a. EXCEL-Students will work in EXCEL following textbook example formats, labels, and formulas
- b. Internet-Students will use HCC webmail, learning web, blackboard, lock-down browser, and HCC LibLine (24/7 Library)  
Ethics-Students will develop personal values for ethical behavior

#### B. Academic Discipline/CTE Program Learning Outcomes

- a. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms, and compliance work.
- b. Students will demonstrate complete understanding of the complete accounting cycle.
- c. Students will be able to prepare financial statements and tax returns utilizing computerized software packages, ie. Turbo Tax, Peachtree, and/or Quickbooks.
- d. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements.

#### C. Course Goals

Intermediate Accounting is divided into two (2) courses at Houston Community College and most other universities, Intermediate Accounting I (ACNT 2303) and Intermediate Accounting II (ACNT 2304). The primary purpose of this course is to provide a hands-on approach to the study of accounting. Many students must take an accounting course in preparation for an academic degree or technical program. Employers may require accounting skills, or a student may be self-employed and need to do his/her own bookkeeping. This course is designed to meet these needs, in both manual and computerized settings

**This course is intended for accounting majors and CPA candidates.**

#### D. Student Learning Outcomes

- a. Students will critically analyze the basis for reporting and disclosing Stockholders' Equity, accounting related to Investments, Accounting for Leases, Accounting for retirements and post retirements.
- b. Students will critically analyze the basis for recognizing revenue.
- c. Students will critically analyze the basis for reporting and preparing a

Statement of Cash Flows.

- d. Students will critically analyze the basis for preparing Full Disclosures in Financial Reporting.

#### E. Student Learning Objectives

The details of learning objectives are presented in each chapter. In summary, by finishing this class, the student will be able to:

- a. Understand reporting issues related to Stockholders' Equity.
- b. Define and identify types of Investments and the accounting issues related to Investments.
- c. Understand the Revenue Recognition Concepts.
- d. Identify the accounting reporting and recording related to Leases, Retirements, and Post-Retirement.
- e. Understand the procedures for preparing the Statements of Cash Flows.
- f. Describe the reporting issues related to Full Disclosures.

#### F. Educational Credit for the CPA Exam

This message is applied to Students who are taking this course for CPA uniform exams in Texas. The Texas State Board of Public Accountancy (Board) requires that you have completed a baccalaureate or higher degree from a Board recognized institution of higher education to study at a Board recognized Texas community college to complete the educational requirements to qualify for the CPA Exam. Houston Community College is recognized as a qualifying Texas community college. This means that you have to have graduated from a recognized, four-year college BEFORE the first day of this class if you want this class to fulfill the Board's education requirements to sit for the CPA Exam.

The Texas State Board of Public Accountancy (TSBPA) awarded Houston Community College the designation to offer "Qualifying Educational Credits for the CPA Examination."

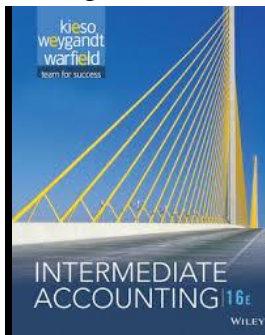
## Section 5: Textbook Information:

- A. Intermediate Accounting, 16<sup>th</sup> Edition  
By Donald E. Kieso, Jerry J. Weygandt and Terry D. Warfield  
Publisher: Wiley and Company  
ISBN: 978-1-118-74320-1

B. WileyPlus: [www.wileyplus.com/class/670188](http://www.wileyplus.com/class/670188)

C. Pricing: \$85 via promotional price (please see CANVAS for details)

D. Book Image



## Section 6: Instructional/Technology Methods:

- A. Eagle On Line (CANAS): <https://eagleonline.hccs.edu/login/ldap>
- B. On Line Orientation requirements, if applicable (see section M)
- C. WileyPlus (also see section E): [www.wileyplus.com/class/670188](http://www.wileyplus.com/class/670188)
- D. Students are expected to maintain a state of technical compliance, including (but not limited to): up-to- date software as required by the instructor; a stable Internet connection; and use of the Firefox browser when using CANVAS. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

**Section 7: Course Schedule (Tentative):**

| <b>ACNT 2304-Fall 2016<br/>Regular Start 16 week Semester</b> |  |           |   |
|---|--|-----------|---|
| <b>Class Date</b>   | <b>Due Date</b>                              | <b>Ch</b> | <b>TOPIC</b>  |
| Sep 24  | Sep 30                                       | 15        | Class Introduction and Policies<br>Stockholders' Equity |
| Oct 1   | Oct 7  | 16        | Dilutive Securities and Earnings Per Share              |
| Oct 3   | <b>OFFICIAL DAY OF RECORD</b>                |           |   |
| Oct 8   | Oct 14                                       | 17        | Investments   |
| Oct 15  | Oct 21                                       | 18        | Revenue Recognition                                     |
| Oct 22  | Oct 28                                       | 19        | Accounting for Income Taxes                             |
| Oct 29  | Nov 4  | 20        | Accounting for Pensions and Postretirement              |
| Nov 5   | Nov 11                                       | 21        | Accounting for Leases                                   |
| Nov 12  | <b>LAST DAY TO WITHDRAW</b>                  |           |   |
| Nov 12  | Nov 18                                       | 22        | Accounting Changes and Error Analysis                   |
| Nov 19  | Nov 25                                       | 23        | Statement of Cash Flows                                 |
| Nov 26  | Dec 2  | 24        | Full Disclosure in Financial Reporting                  |
| Dec 3   | <b>FINAL EXAM (Proctored) -Comprehensive</b> |           |   |
| Dec 16  | <b>Class officially closes at 11:59pm</b>    |           |   |

**Section 8: Grading Processes:**

- A. Students are expected to read all assigned chapters, complete and submit all assignments on due dates. Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically the successful student in college can count on 3 hours per week of independent study for every credit hour.

Students are responsible for the “learning objectives” at the beginning of each chapter. Accounting is a subject that cannot be mastered passively. The concepts and ideas can be compared to building blocks – each serves as a foundation for new ones. It is extremely important that each student be actively involved in the learning process. This requires intensive study of each chapter and continuous application of the ideas to homework problems.

Your final grade for this course is based on how well you do in meeting the evaluation requirements listed on the course outline and applying the grading scale within this syllabus.

It is very important to read the text. By reading the text, students should be able to ask questions to make the most efficient use of online discussion and lab time. Students are responsible for all textbook material covered, assigned outside readings, and material

discussed in class, unless specifically excluded by the instructor.

Assignments have been developed that will enhance your learning. To better understand a topic, you will be given assignments on key information that you will need to remember for your success in your future accounting courses and business careers. Students will be required to successfully complete the following:

**WileyPlus Assignments**

Students will have chapter homework within WileyPlus. Each assignment contains several types of questions, and will cover accounting definitions and terminology. The assignments will also include application and analysis questions concerning accounting theories and calculations.

**Final Exam**

Departmental administered exam covering Chapters 15 – 24. Questions will include knowledge and comprehension questions covering accounting definitions and terminology. The exam will also include application and analysis questions concerning accounting theories and calculations.

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## **B. HCC Grading Scale:**

|                                    |                            |
|------------------------------------|----------------------------|
| A = 100- 90                        | 4 points per semester hour |
| B = 89 - 80:                       | 3 points per semester hour |
| C = 79 - 70:                       | 2 points per semester hour |
| D = 69 - 60:                       | 1 point per semester hour  |
| 59 and below = F                   | 0 points per semester hour |
| FX (Failure due to non-attendance) | 0 points per semester hour |
| IP (In Progress)                   | 0 points per semester hour |
| W (Withdrawn)                      | 0 points per semester hour |
| I (Incomplete)                     | 0 points per semester hour |
| AUD (Audit)                        | 0 points per semester hour |

IP (In Progress) is given only in certain developmental courses. The student must re-enroll to receive credit. COM (Completed) is given in non-credit and continuing education courses. To compute grade point average (GPA), divide the total grade points by the total number of semester hours attempted. The grades "IP," "COM" and "I" do not affect GPA.

See "Health Science Program/Discipline Requirements" for grading scale

### **FINAL GRADE OF FX**

Students who stop attending class and do not withdraw themselves prior to the withdrawal deadline may either be dropped by their professor for excessive absences or be assigned the final grade of "FX" at the end of the semester. Students who stop attending classes will receive a grade of "FX", compared to an earned grade of "F" which is due to poor performance. Students that also fail to complete a minimum of the course work will also receive an FX. Minimum of Connect homework is set at 75 % of the assignments must have been submitted.

Please note that HCC will not disperse financial aid funding for students who have never attended class. Students who receive financial aid but fail to attend class will be reported to the Department of Education and may have to pay back their aid. A grade of "FX" is treated exactly the same as a grade of "F" in terms of GPA, probation, suspension, and satisfactory academic progress.

### **Withdrawal (W) Grade**

Instructor may withdraw Students out of this class if Students have missed so many classes. **However, it is Students' Ultimate Responsibility to enroll and withdraw out of this class.**

**There is the deadline for withdrawal for each Semester. The last day to withdraw for Fall 2018 is November 2, 2018.**

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C. **Evaluation Requirements:**

Verify grades every Wednesday during the Session

|   |     |
|---|-----|
| WileyPlus Homework<br>50 points per chapter x 10 chapters | 500 |
| Final Exam – PROCTORED - Comprehensive                    | 200 |
| Total   | 700 |

**Grading Scale:**

|             |   |         |
|-------------|---|---------|
| 90 - 100% = | A | 630-700 |
| 80 - 89% =  | B | 560-629 |
| 70 - 79% =  | C | 490-559 |
| 60 - 69% =  | D | 420-489 |
| BELOW 60% = | F | 0-419   |

**Examinations:**

**THERE ARE NO MAKE-UP EXAMS.** All the exams and quizzes are conducted online, except for the **FINAL EXAM**. The class will completely close on **December 16, 2018**.

The Final Exam will be taken in person on an HCC campus per the Texas State Board of Public Accountancy's requirements for the upper level accounting courses.

The details on the locations and dates for Final Exam will be discussed more when the class starts.

**NOTES ON FINAL EXAM**

**The Texas State Board of Public Accountancy allows certain upper level accounting courses to be taken as face-to-face and/or online courses.**

- **Administration of final exam**-The final exam must be taken in person and be administered as a face-to-face exam that is proctored by authorized personnel of HCCS or HCCS-approved personnel.
- **Skipping the final exam**-Any student that fails to take the Final Exam will receive a zero for the exam and an "F" for the course.
- **Final Exam Scoring** - If a student's final exam score is less than 50%, then he/she will receive an "F" overall grade for the course. This will be the case regardless of the percentage that the final exam may be worth in the course overall grade-evaluation.

**Upper level ACNT does not include Acnt 1303, Acnt 1329, Acnt 1313, Acnt 1382, Acnt 2382, and Acnt 1392**



## Section 9: HCCS and Course Policies:

### A. Attendance guidelines:

<http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/> (see class attendance)

<http://www.hccs.edu/programs/catalog/general-course-information/> (see class attendance)

### B. Active Participation:

All students should sign in a minimum of once per week in CANVAS and CONNECT.

### C. Official Day date and guidelines:

Any student that does not login to CANVAS and register within CONNECT by the official day of record will be dropped from the course. You must do both.

### D. Official Withdrawal guidelines and dates with URL

<http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/>

### E. HCC 6 Course Drop Policy

<http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures>

### F. Financial Aid and Withdrawal

<http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/>

### G. Repeat Course Fee

<http://www.hccs.edu/programs/catalog/costrefund-information/>

### H. HCC Policy Statements: See handbook

<http://www.hccs.edu/resources-for/current-students/student-handbook/>

### I. Americans with Disabilities Act (ADA)-Students with Disabilities:

<http://www.hccs.edu/support-services/disability-services/student-resources/>

<http://www.hccs.edu/support-services/disability-services/>

### J. Academic Honesty:

<http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/>

### K. Student Services

<http://www.hccs.edu/resources-for/current-students/student-handbook/>

L. Incompletes

M. Title IX Parenting and Pregnancy Guidelines

<http://www.hccs.edu/support-services/disability-services/student-resources/>

N. Campus Carry Law

At HCC the safety of our students, staff, and faculty is our first priority. As of August 1, 2017, Houston Community College is subject to the Campus Carry Law (SB 11 2015).

For more information, visit the HCC Campus Carry web page at

<http://www.hccs.edu/departments/police/campus-carry/campus-carry-and-open-carry-faqs/>

O. If an on line class see Section M.

#### Section 10: **International Students:**

A. Please contact the International Student Office at 713-718-8520 if you have additional questions about your visa status.

B. <http://www.hccs.edu/support-services/international-students/>

C. Effective Fall 2017, F-1 international students must earn letter grades (A, B, C, D or F). A grade of “FX” (failing because of non-attendance) will no longer count towards the full-time enrollment requirement. “FX” is not considered a valid letter grade and demonstrates the student is not maintaining F-1 immigration status.

D. Also, please note that the longstanding policy of “W” grades not counting toward full-time enrollment remains in effect.

E. F-1 students must maintain at least 12 credit hours during the fall and spring semesters (9 credit hours during the summer, if this is their first semester of attendance at HCC). International students holding an F-1 visa are limited to no more than the equivalent of one class or 3 credit hours of distance education (online class) per semester that will count towards the full-time status

#### Section 11: **Student Support - Technical Support - Tutorial Services**

- A. Tutorial Services: <http://www.hccs.edu/resources-for/current-students/tutoring/>
- B. Technical Support: <http://www.hccs.edu/online/technical-support/>
- C. Student Support Services: <http://www.hccs.edu/support-services/>
- D. Password resets: <http://www.hccs.edu/resources-for/current-students/password-reset-information/>

## Section 12: EGLS3

<http://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/>

## **Section 13: On Line Class-Additional Information: Applicable if class is an On-Line Class**

### **On-Line Orientation: MANDATORY FOR HCC On Line Classes**

Complete your on-line orientation

<http://www.hccs.edu/online/>

or <http://www.hccs.edu/online/class-orientation--handbook/>

and then locate the link for Orientation. If you are having problems assessing the class, contact a HCC On Line support technician at 713-718-5275. You also may visit the HCC Support Center at <http://www.hccs.edu/online/>

Student Handbook: <http://www.hccs.edu/resources-for/current-students/student-handbook/>

The HCC On Line Student Handbook contains policies and procedures unique to the On-Line student. Students should have reviewed the handbook as part of the mandatory orientation. It is the student's responsibility to be familiar with the handbook's contents. The handbook contains valuable information, answers, and resources, such as On Line contacts, policies and procedures (how to drop, attendance requirements, etc.), student services (ADA, financial aid, degree planning, etc.), course information, testing procedures, technical support, and academic calendars. Refer to the On-Line Student Handbook by visiting this link: <http://www.hccs.edu/online/>

**HCC On Line for advising, counseling, social networking, facebook, twitter, library sources: <http://www.hccs.edu/online/>**

**Virtual Classroom Conduct:**

As with on-campus classes, all students in HCC On Line Education courses are required to follow all HCC Policies & Procedures, the Student Code of Conduct, the Student Handbook, and relevant sections of the Texas Education Code when interacting and communicating in a virtual classroom with faculty and fellow students. Students who violate these policies and guidelines will be subject to disciplinary action that could include denial of access to course-related email, discussion groups, and chat rooms or being removed from the class.

As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor to achieve this critical goal. Inappropriate behavior also includes emails that the language of the email is considered by the instructor as not being conducive to a positive environment. Your instructor will advise you if the email is inappropriate and ask for you to refrain from future inappropriate emails. The instructor has the right to refer all actions deemed inappropriate to Administration for further action