



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

ACNT 2304 – Intermediate Accounting II
CRN 72021 – Summer 2018 – Distance Education
Term: June 4, 2018 to July 29, 2018
Last assignment due (See WileyPlus)

Important Links

This class will use CANVAS: <https://eagleonline.hccs.edu/login/ldap>. You will be required to log into CANVAS at least once a week to read any announcements and grades that are posted and review your grade book.

The purchase of WileyPlus is mandatory for this course. All assignments are completed in WileyPlus. You may access the system via the following link:

www.wileyplus.com/class/646517

Instructor Information:

Instructor:	Sheila Woods
Email:	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. Please use your official HCCS email account. I will normally respond within 24 hours Monday-Thursday and within 48 hours Friday-Sunday.

Syllabus Changes

The syllabus is subject to change. When changes occur the instructor will advise the students via an announcement in CANVAS and via email. It will be the students' responsibility to regularly check the CANVAS for announcements and their email.

Technical Compliance:

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.

Course 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.

Prerequisite: ACCT 2302 or Program Approval

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.

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."

Program/Discipline Requirements: If applicable:

1. EXCEL-Students will work in EXCEL following textbook example formats, labels, and formulas
 2. 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

SCANS or Core Curriculum Statement

The Secretary's Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation's schools, businesses, and homes

ACNT 2304-Summer 2018 8-Week Session			
Week Start	Due Date	Ch	TOPIC
Jun 4	----	15	Stockholders' Equity
Jun 11	Jun 17	16	Dilutive Securities and Earnings Per Share
Jun 11	OFFICIAL DAY OF RECORD		
Jun 18	Jun 24	17	Investments
		18	Revenue Recognition
Jun 25	Jul 1	19	Accounting for Income Taxes
		20	Accounting for Pensions and Postretirement
Jul 2	Jul 8	21	Accounting for Leases
		22	Accounting Changes and Error Analysis
Jul 9	Jul 15	23	Statement of Cash Flows
Jul 9	LAST DAY TO WITHDRAW		
Jul 16	Jul 22	24	Full Disclosure in Financial Reporting
Jul 23	FINAL EXAM (Proctored) – Comprehensive – HCC Campus Exam TBA		
Jul 29	Class officially closes at 11:59pm		

***** In WileyPlus you will see an assignment titled ORION. ORION is a study tool to help assess your progress in this course and your understanding of the concepts. This is an optional activity to help develop a study plan in the areas you may need additional assistance.**

*****In WileyPlus you will see timed quizzes in the assignment list. These quizzes are tools available to prepare you for the final exam. As you complete the chapters included in each quiz, I recommend taking the quizzes to get comfortable with the format and timing in preparation for the final exam. The practice quizzes will also serve as your study guides for the final exam.**

Instructional Methods: 100% Distance Education (Online)

This is a Distance Education course. Therefore, the course is taught via CANVAS and WileyPlus.

This course is qualified as Education credit for Uniform CPA exams per Texas State Board of Public Accountancy. Please read Education Credit Disclaimer.

As an instructor, I want my students to be successful. I feel that it is my responsibility to provide you with knowledge concerning the field of accounting, modeling good teaching strategies, and organizing and monitoring the class experience that allows you to connect the information that you learn in this course to the real world of accounting.

As a student wanting to learn about the field of accounting, it is your responsibility to read/study the textbook, submit required assignments on or before the due dates, study **and** take the exams/quizzes on or before the due dates, participate in online discussion and activities, regularly log into the course, and enjoy yourself while experiencing the real world of accounting.

Evaluation and Requirements:

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 homework assignments for Chapters 6 - 14 within WileyPlus. Each assignment contains several types of questions, but not limited to the use of dynamic exhibits, general ledger, journal entries, and calculations to help your understanding.

Final Exam

Thirty (30) questions 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.

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 Summer 2018 is **July 9, 2018.**

Evaluation Requirements:

Verify grades every Wednesday during the Session

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

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 **July 29, 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

Textbook and Related Material (Required):

Textbooks: INTERMEDIATE ACCOUNTING, 16TH EDITION

By Donald E. Kieso, Jerry J. Weygandt and Terry D. Warfield.

Publisher: Wiley and Company

ISBN: 978-1-118-74320-1

Once you have purchased your materials from the bookstore, direct from WileyPlus or if you are ready to purchase access directly online, go to the appropriate registration page for your section listed below:

www.wileyplus.com/class/646517

DO NOT SIGN INTO THE ABOVE URL UNTIL June 3, 2018.

HCC Policy Statements

Link: <http://www.hccs.edu/district/students/student-handbook/>

Americans with Disabilities Act (ADA)-Students with Disabilities:

<http://www.hccs.edu/district/students/disability-services/ability-services-policies-and-procedures/>

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

Academic Honesty:

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

Students Rights: Anti-Discrimination

<http://www.hccs.edu/district/students/anti-discrimination/>

<http://www.hccs.edu/district/departments/institutionalequity/title-ix-know-your-rights/>

Title IX of the Education Amendments of 1972 requires that institutions have policies and procedures that protect students' rights with regard to sex/gender discrimination. Information regarding these rights are on the HCC website under Students-Anti-Discrimination. Students who are pregnant and require accommodations should contact any of the ADA Counselors for assistance.

It is important that every student understands and conforms to respectful behavior while at HCC.

Sexual misconduct is not condoned and will be addressed promptly. Know your rights and how to avoid these difficult situations.

Log in to www.edurisksolutions.org. Sign in using your HCC student email account, then go to the button at the top right that says Login and enter your student number.

Drops and Withdrawals: HCC Course Withdrawal Policy

See below link for guidelines and rules

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

If a student decides to drop or withdraw from a class upon careful review of other options, the student can drop online prior to the deadline through their HCC Student Service Center:

<https://hccsaweb.hccs.edu:8080/psp/csprd/?cmd=login&languageCd=ENG>

HCC 6 Drop Policy

Financial Aid and Withdrawal

<http://www.hccs.edu/programs/financialaid/withdrawal-policy/>

International Students: Receiving a **W** in a course may affect the status of your student visa. Once a **W** is given for the course, it will not be changed to an **F** because of visa considerations.

<http://www.hccs.edu/district/students/international/>

Repeat Course Fee

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

Incompletes:

It is my policy not to give a grade of “I” (incomplete).

HCC Student Services Information

Link: <http://www.hccs.edu/district/students/student-handbook/>

INTERNATIONAL STUDENTS

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

<http://www.hccs.edu/district/students/international/>

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.

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

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

Title IX Parenting and Pregnancy guidelines

To learn about your Title IX rights under parenting and pregnancy, please click on the link below. If you have further questions, please contact the Office of Institutional Equity.

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

EGLS3 -- Evaluation for Greater Learning Student Survey System

At Houston Community College, professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time near the end of the term, you will be asked to answer a short online survey of research-based questions related to instruction. The anonymous results of the survey will be made available to your professors and department chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.

CAMPUS CARRY

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 (SB11 2015). For more information, visit the HCC Campus Carry web page at <http://www.hccs.edu/district/departments/police/campus-carry/>