

**Intermediate Accounting II
Spring 2005**

**Pam Church
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Office Hours: 11:00-11:30 MW; 1:45-2:30 TTh; other hours by appointment

Course Description: Accounting theory, from both the theoretical and practical viewpoints. Covers the foundation of accounting theory, the accounting and reporting process, and the impact of the recent pronouncements from FASB, AICPA, AAA, and SEC. This is the second course in the intermediate accounting sequence. Prerequisites: Intermediate Acct. I (BA341), Economics 101-102.

Course Objective: Students will comprehend generally accepted accounting principles and the theory underlying those principles. They will be able to apply specific financial accounting techniques to problems similar to real-world business situations.

Textbook: *Intermediate Accounting, 3rd edition*, Spiceland, Sepe, Tomassini, McGraw-Hill/Irwin Publishers

Grade Determination:

Problems/Quizzes/Class participation	12
Three tests	66
Final exam	<u>22</u>
	100

Tests: Tests will be composed of multiple choice, problem, and short discussion type questions. Students will take the tests at scheduled times. Generally, make-up tests will not be given. In the event of extreme emergency, contact the professor as soon as possible.

Problems: Problems will be assigned throughout the semester to emphasize course material. Students should complete the problems according to the syllabus and be prepared to discuss them in class. Assignments will be collected periodically and graded for effort and form.

Quizzes: Quizzes will be used to make certain that students are keeping up with the assigned topics. Generally, these will be announced, but, occasionally, unannounced quizzes may be given.

Attendance and participation: **Class attendance is absolutely necessary.** The professor may lower the final grade by 3 points for each unexcused absence in excess of 3. Note that homework and quizzes may only be turned in during class. However, athletes and students with excused absences may turn in assignments before class.

Honor Code: The Rhodes Honor Code is expected to be followed in all aspects of the course. All work is to be pledged. You may discuss homework assignments with other students, but using another student's solutions for homework will be considered a violation of the honor code.