

**BUS 342**  
**Intermediate Accounting II**  
**Spring 2008**

**Dr. Pamela H. Church**

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**Office Hours:** 10:45-11:30 TTh, 9:30-10:30 Wed.; other hours by appointment

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**Course Description:** Accounting theory, from both the theoretical and practical viewpoints. This course 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: Economics 101-102, Bus 241, 341.

**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, 4<sup>th</sup> edition*, Spiceland, McGraw-Hill.

**Grade Determination:**

Problems/Quizzes/Participation	10
Three tests	65
Final exam	<u>25</u>
	100

**Tests:** Three major tests and a final exam will be given. Each test will consist of multiple choice, discussion questions and problems. In addition to solving problems, you should be able to explain the theory behind problem solutions. The final exam will be comprehensive. No make-up tests or final exam will be given except for emergencies, as determined by the professor.

**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. Late homework will not be accepted, but you may turn it in early.

**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. No makeup quizzes will be given, but you may drop two quiz grades.

**Attendance and participation:** Class attendance is absolutely necessary. Each student is allowed three absences, including absences for athletic events and school functions. Three points reduction in the final grade may be assessed for each absence in excess of three. 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.

**Classroom Policies:**

In addition to the school policies governing classroom behavior, several other rules are necessary in order to maintain an effective learning environment.

- Bring the textbook, a pencil, and a calculator to class every day.
- Treat fellow students and the professor respectfully.
- Except for group discussions relevant to class topics, please do not talk in class.
- Do not leave the classroom except for an emergency.
- Silence all cell phones.

**Intermediate Accounting II  
Syllabus  
Spring 2008**

Day	Date	Topic	Chapter	Quizzes	Ex.	Prob.
Th	January 10	<b>Introduction</b>				
Tue	15	Current liabilities	13		8-12, 14,17	2,3
Th	17	“	13	Quiz-13	16,18,25	8,9,11
Tue	22	Bonds	14		4,6,7,11,13	
Th	24	“	14		15,16	1,2,4,6
Tue	29	“	14	Quiz-14	17,18,19	7,11,15
Th	31	<b>Test 1</b>				
Tue	February 5	Leases	15		2,4,5,6	
Th	7	“	15		8,10,11,14	4,8
Tue	12	“	15	Quiz-15	16,17,25	9,12,15
Th	14	Acct. for income taxes	16		2,3,6,21,22	
Tue	19	“	16	Quiz-16	13,15,23	1,3
Th	21	“	16		26	5,10
Tue	26	<b>Test 2</b>				
Th	28	Pensions	17		1,2,3,4,5,6	
Tue	March 4	<b>Spring Break</b>				
Th	6	<b>Spring Break</b>				
Tue	11	“	17		7,8,9,10,12	6,7
Th	13	“	17	Quiz-17	13,15	9,10
Tue	18	Shareholders equity	18		3,4,5,6,8,10	
Th	20	<b>Easter Break</b>				
Tue	25	“	18	Quiz-18	12,15,	3,9,11,12
Th	27	“	18			
Tue	April 1	<b>Test 3</b>				
Th	3	Earnings per share	19		6,7,8,9,11	1
Tue	8	“	19	Quiz-19	17	7,8,9,10
Th	10	Stmnt. of Cash Flows	21		2,8,9	1,2
Tue	15	“	21		13	8,11
Th	17		21	Quiz-21 (triple)		
Tue	22	Acct. changes & errors	20		1,3,5,6,8	
Th	24	“	20	Quiz-20	12,19,20	12
		<b>Final Exam</b>				