

Intermediate Accounting II Spring 2011

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Office Hours: 9:15-10:15 TTh; 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; Business 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, 6th edition*, Spiceland, et al., 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.

Homework: Problems will be assigned throughout the semester to emphasize course material. Most assignments will be completed using the Connect online program. The link for this course is as follows:

http://connect.mcgraw-hill.com/class/p_church_spring_2011.

Students should complete the problems according to the syllabus and be prepared to discuss them in class. Other assignments will be also be collected periodically and graded for effort and form. Late homework will not be accepted, but you may turn it in early.

Quizzes: In-class and take-home 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
Spring 2011
Syllabus

	Date	Ch.	Topic
Wed	January 12	13	Current Liabilities
Mon	17		M.L. King Day – No Class
Wed	19	13	Current Liabilities
Mon	24	13	“
Wed	26	14	Bonds
Mon	31	14	“
Wed	February 2	14	“
Mon	7		Test 1
Wed	9	15	Leases
Mon	14	15	“
Wed	16	15	“
Mon	21	16	Acct. for Income Taxes
Wed	23	16	“
Mon	28	16	“
Wed	2		Test 2
Mon	7	17	Pensions and Post-retirement Plans
Wed	9	17	“
MWF	14/16/18		Spring Break
Mon	21	17	“
Wed	23	18	Shareholders' Equity
Mon	28	18	“
Wed	30	18	“
Mon	April 4		Test 3
Wed	6	19	Statement of Cash Flows
Mon	11	19	“
Wed	13	19	“
Mon	18	21	Share-based Compensation and Earnings per Share
Wed	20	21	“
<i>Thur/Fri</i>	<i>21/22</i>		<i>Easter Break</i>
Mon	25	21	“
Wed	27	21	“
<i>Fri</i>	<i>29</i>		<i>URCAS (URCAS)</i>
			Final Exam according to schedule