

Texas A&M University - Texarkana
ACCT 322 - INTERMEDIATE ACCOUNTING II
Course Syllabus
Spring 2011

Instructor:	Joan Brumm	Phone:	223-3008
Office:	Room 211 N	Course Time:	Monday noon – 2:45 p.m.
Office Hours:	Monday 9am-noon; Wed 9am-11am		
Web Office Hours:	Wed 1 pm – 5pm		

Catalog Description: A continuation of Accounting 321 includes such topics as fixed assets and depreciation, intangibles, liabilities, stockholders equity, earnings per share and investments.

Prerequisite: Acct 321 - Intermediate Accounting I with grade of C or better.

Text: Intermediate Accounting by Kieso & Weygandt – 13th Edition

BBA Program Goals:

At the completion of your degree our BBA graduates should be proficient in the following areas:

Goal 1: Our graduates will be competent in the broad business disciplines that underlie the BBA degree.

Goal 2: Our graduates will be competent in the discipline of their chosen major or concentration.

Goal 3: Our graduates will demonstrate critical thinking skills.

Goal 4: Our graduates will be able to communicate effectively in writing and in front of a group.

Goal 5: Our graduates will be competent in the use of analytical tools via business software tools.

Goal 6: Our graduates will be able to properly integrate business disciplines in developing holistic, multi-functional solutions.

Goal 7: Our graduates will be able to correctly analyze financial statements.

Course Objectives: Upon successful completion of the course, the student will be able to:

1. Use accounting procedures for recording property, plant, and equipment.
2. Employ GAAP depreciation and depletion methods.
3. Identify reporting requirements for intangible assets.
4. Measure liabilities and contingencies.
5. Formulate bond prices, interest, and carrying value.
6. Explain the key components of stockholders' equity.
7. Compute and record various types of dividends.
8. Measure earnings per share in simple and complex capital structures.
9. Compare categories and reporting requirement of investments.

Evaluations:

Chapter Quizzes: There are eight online chapter quizzes worth 15 points each for a maximum of 100 quiz points. The extra 20 points (8x15 = 120) can be used to makeup for points missed on the quizzes.

Exams: There are three exams worth 100 points each. Exams must be taken within the dates listed on the syllabus. Any special arrangements for exams must be approved by the instructor prior to the final exam date. A zero will be received for missed exams. There are no makeup exams.

Grading:	Chapter Quizzes	100 points
	Exam 1	100 points
	Exam 2	100 points
	Exam 3	<u>100 points</u>
	Total	400 points

Grading Scale: A 90-100% B 80-89% C 65-79% D 60-64% F below 60%

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DATE	ASSIGNMENT	Quiz Due Dates
1-24	Chap 10 – Acquisition and Disposition of Property, Plant, and Equipment	
1-31	Chap 10	1-29
2-7	Chap 11 – Depreciation, Impairments, and Depletion	2-12
2-14	Chap 12- Intangible Assets	2-19
2-21	Chap 13 - Current Liabilities and Contingencies	
2-28	Chap 13	3-5
3-7	Exam 1	
3-14	Chap 14 – Long-Term Liabilities	
3-21	Chap 14 – Long-Term Liabilities	3-26
3-28	Chap 15- Stockholders' Equity	4-2
4-4	Chap 16 – Dilutive Securities and Earnings Per Share	4-9
4-11	Chap 17 - Investments	4-16
4-18	Exam 2	
4-25	Exam Review	
5-2	Exam 3	

Disability Accommodations: Students with disabilities may request reasonable accommodations through the A&M-Texarkana Disability Services Office by calling 903-223-3062.

Academic honesty: Academic honesty is expected of students enrolled in this course. Cheating on examinations, unauthorized collaboration, falsification of research data, plagiarism, and undocumented use of materials from any source, constitute academic dishonesty, and may be grounds for a grade of 'F' in the course and/or disciplinary actions." For additional information, see the university rules.

A&M-Texarkana Email Address: Upon application to Texas A&M University-Texarkana an individual will be assigned an A&M-Texarkana email account. This email account will be used to deliver official university correspondence. Each individual is responsible for information sent and received via the university email account and is expected to check the official A&M-Texarkana email account on a frequent and consistent basis.

Technical Assistance Information: Solutions to common problems and FAQ's for your online material are found at <http://www.tamut.edu/webcourses/index.php?pageid=37>
 If you cannot find your resolution there you can send in a support request detailing your specific problem to <http://www.tamut.edu/webcourses/gethelp2.php>
Blackboard Helpdesk contacts: Office hours are M-F, 8:00a to 5:00p
 Kevin Williams (main contact), 903-223-1356, kevin.williams@tamut.edu

