COURSE OBJECTIVES
This course has been designed to provide an in-depth study of the processes of preparing and using financial reporting information. The course focuses on the conceptual and technical aspects of accounting and financial reporting. We will also review the impact of the proposed convergence of U. S. and international standards on financial reporting in the United States.

Specific course objectives:
1. Understand some of the basic concepts of accounting and its political/economic role in the United States.
2. Understand the basic differences between U.S. generally accepted accounting standards (GAAP) and international accounting standards (IFRS) and the implications of convergence for financial reporting and analysis.
3. Understand the accounting cycle and be able to prepare adjusting entries and year end financial statements.
4. Understand advanced technical topics associated with accounting for certain assets, income measurement and current liabilities and contingencies.
5. Understand the direct and indirect cash flow methods and be able to calculate cash flows from operating, investing and financing activities.
6. Understand how to navigate and use research material found on the FASB, IASB and SEC web sites, to address and resolve specific financial reporting and accounting issues.
7. Understand how different accounting methods impact ratio calculations and analysis.

TEXTBOOK AND OTHER COURSE MATERIALS
Students are required to bring text books to each class.


*Connect Accounting*, Section Website for Registration: [https://connect.mheducation.com/class/k-baker-acct-3110002---summer-ii-2014---j-baker](https://connect.mheducation.com/class/k-baker-acct-3110002---summer-ii-2014---j-baker)

PREREQUISITES
ECON 1100 and MATH 1190 or MATH 1400 or MATH 1710. ACCT 2010 and ACCT 2020 with a grade of C or better.

STATEMENT ON COOPERATION FOR DISABLED STUDENTS
The College of Business Administration complies with the Americans with Disabilities Act in making reasonable accommodation for qualified students with disabilities. If you have special needs addressed by the American with Disabilities Act, notify me and reasonable efforts will be made to accommodate your special needs.

SPECIAL MEDICAL CONDITION
In the case of an emergency, a student with known special medical condition should notify the me of this medical problem. Information shared with an instructor is protected under the Family Educational Rights and Privacy Act (FERPA) regulation.
STATEMENT ON ACADEMIC HONESTY
I expect students to behave ethically and academic dishonesty, such as plagiarism and cheating, will not be tolerated. The term plagiarism includes, but is not limited to, the use, by paraphrase or direct quotation, of another person’s work without acknowledgment. Cheating includes, but is not limited to, use of unauthorized assistance in taking exams or research assignments. I may compare written assignments with TurnItIn.com to check for plagiarism. A student, who has knowledge of a fellow student cheating, should report that incident; failure to do so is the equivalent to cheating. The following university guideline applies: All students found guilty of cheating or plagiarism will (at a minimum) receive an F in the course and could be expelled from the university.

GRADING
Your final grade in this course will be based on the following:

Grade Scale
540 to 600 Points = A
480 to 539 Points = B
420 to 479 Points = C
360 to 419 Points = D
0 to 359 Points = F

Total Points
Two term examinations 200 points
Final examination 150 points
Connect Accounting Homework Assignments 80 points
Quizzes 100 points
Take Home Accounting Cycle Problem 70 points

TOTAL POINTS 600 points

Grades for each examination will be posted on Web CT as soon as possible. All exams will be reviewed in class.
TERM EXAMS
There will be two term examinations during the semester. Term exams will be a combination of problems, short answer, and multiple choice questions. The material covered will be material discussed in class, handouts, and assigned homework.

FINAL EXAMINATION
The final examination will be a comprehensive examination; and will be composed of multiple choice questions and will cover the semester's work.

MAKEUP EXAMS
There will be no makeup exams. If you miss one exam with an excused absence, (documented medical excuse, etc.) the final examination will be weighted as 250 rather than 150 points in calculating your final grade. You should notify me before a test, if you have a valid reason for not being able to attend, i.e., illness, accident, etc.
CALCULATORS
No programmable or text based calculators may be used when taking exams; I will hand out departmental calculators for each quiz and exam. The calculator must be returned at the end of each exam.

FINANCIAL REPORTING RESEARCH CASES
I will assign the Accounting Cycle Problem an Thursday July 10th as a hand out in class and it will be due by the next Monday July 14 by the end of class that day. It can be turned as a paper solution or sent into WebCT as a Word.doc or Excel.xls spreadsheet. It is worth 70 points of your overall grade or more than 10% so failure to complete will cost you a letter grade.

NO CELL PHONES, PDAs OR PAGERS DURING CLASS OR EXAMINATIONS
You must turn off all cell phones, PDAs or Pagers during classes or examinations; they must be off and stored in your backpack or purse.

HOMEWORK
You should read each chapter before the first class period for which the chapter is assigned and do the homework assignment for that day. Accounting, much like learning a foreign language, requires active student participation. You learn by working the assignments; it is an essential part of understanding the concepts and technical practices introduced in this course. Therefore, I will call on students during most class periods and ask questions that reflect that day’s homework assignment. Solutions to the homework questions, exercises and problems are available in the accounting lab in BLB 135. Solutions will be made available only after you show the lab director that you have attempted the homework assignment.

You are expected to come to class with an understanding of the day’s reading assignments, with a written solution to all textbook exercises or other assignments and be prepared to discuss the material. In some instances I may take up and grade selected homework assignments/exercises. I may also from time to time give short chapter quizzes.

STUDY TIME GUIDE
Experience has shown that for the average student to perform at her or his best in ACCT 3110, she or he should study about two hours for each hour of class time. Your studying should be designed to enable you to understand the objectives outlined at the beginning of each chapter.

ACCOUNTING LAB
Solutions to assigned problems are available in the accounting lab in BLB 135. The tutors in the accounting lab will provide you with a solution manual to check your homework. The hours for the accounting lab for this semester are posted at the desk in front of the accounting office. At the time this syllabus was printed they were to be MONDAY - THURSDAY 9:00 am – 6:00 PM

CONTACTING INSTRUCTOR
The best way to contact me is use my email address Keith.Baker@unt.edu ; I check my email daily – Monday through Friday. Please place your name on your email. I will not respond to emails from addresses that are not recognizable.

W/WF GRADING POLICY
The accounting department strictly enforces university policy with respect to W/WF grades. Thus, if you drop this course after **July 30th, 2014** you must have a passing average to receive a W grade. Acct. 3110 may only be taken twice at UNT; if you drop the course and then take it at a later date and receive an F, you will not be permitted to enroll in the course again at UNT.
SETE
The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you online at the end of the semester. This will, provide you a chance to provide input about this class. I am very interested in the feedback I get from students and encourage you to complete the survey. I consider the SETE to be an important part of your participation in this class.

ATTENDANCE
Class attendance is required. For each class missed, in excess of one, 10 points will be deducted from your final grade. If a class is missed for a valid reason (documented medical excuse, accident report, etc.), the absence will not result in a reduction of points. Students who attend class will be expected to stay for the class' duration until the instructor dismisses them. If a class is missed, it is the student’s responsibility to determine the announcements and material presented in class.

Anything discussed in class, whether covered in the text or not, may appear on exams.

ACCEPTABLE STUDENT BEHAVIOR
Student behavior that interferes with an instructor’s ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at www.unt.edu/csrr.

WITHDRAWAL DATES
July 17th, 2014 - last day to drop with an automatic grade of W
July 30th, 2014 - last day to drop with written approval of the instructor, W or WF

ACCT 3110.002
Summer II 2014

COURSE SCHEDULE
Date Chapter Homework Assignments
07/07 Introduction to course/Chapter 1
  Environment and Theoretical Structure of Financial Accounting
  On Connect Accounting
07/08 Chapter 2
  Review of the Accounting Process On Connect Accounting
07/09 Chapter 3
  The Balance Sheet and Financial Disclosures On Connect Accounting
07/10 Chapter 4
  Income Statement and the Statement of Cash Flows On Connect Accounting
  Will hand out in class Accounting Cycle Problem
All Homework from Chapters 1-4 due Sunday night July 13th, 2014 at midnight.
07/14 Chapter 5
  Income Measurement and Profitability Analysis On Connect Accounting
  Hand in before end of class or have submitted on WebCT “Accounting Cycle Problem” worth 70 points
07/15 Chapter 5
  Income Measurement and Profitability Analysis On Connect Accounting
07/16 Chapter 7
Cash and Receivables On Connect Accounting
07/17 Chapter 7
Cash and Receivables On Connect Accounting & Review for Exam # 1
All Homework from Chapters 5 & 7 due Sunday night July 20th, 2014 at midnight.
07/21 Examination I (Chaps. 1, 2, 3, 4, 5, & 7)
07/22 Chapter 8
Inventories: Measurement
07/23 Chapter 8
Inventories: Measurement On Connect Accounting & Review for Exam # 1
07/24 Chapter 9
Inventories--Additional Issues On Connect Accounting
07/28 Chapter 9
Inventories--Additional Issues On Connect Accounting
07/29 Chapter 10
Property, Plant and Equipment and Intangible Assets:
Acquisitions and Disposition On Connect Accounting
07/30 Chapter 10
Property, Plant and Equipment and Intangible Assets: On Connect Accounting Acquisitions and Disposition
07/31 Chapter 11
Property, Plant and Equipment and Intangible Assets: On Connect Accounting
Utilization and Impairment & Review for Exam # 2
All homework Assignments from Chapters 8, 9 & 10 Due August 3rd, 2014 at midnight.
08/04 - Examination II (Chaps. 8, 9, & 10)
08/05 Chapter 11
Property, Plant and Equipment and Intangible Assets: On Connect Accounting
Utilization and Impairment & Exam II Review
08/06 - Chapter 13
08/07 Chapter 13
Current Liabilities and Contingencies On Connect Accounting & Review for Final Exam
All Homework Assignments from Chapters 11 & 13 Due August 7th, 2014 at midnight.
08/08 Final Examination – Comprehensive
Q = Question BE=Brief Exercise C = Broaden Your Perspective Case
EX = Exercise, P= Problem
Where to go register for Connect Accounting Materials on McGraw-Hill: