



Syllabus: ACCTNG 4401, Spring Semester 2021

Financial Accounting and Reporting III

About the Instructor

Contact information:

Name: Professor Pamela Stuerke

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Virtual Class meetings (optional but highly recommended): By Zoom, Wednesdays, 6:00 – 7:15 p.m., **Student meetings by appointment** on Zoom or by phone. To schedule an appointment time, please send email with an assortment of times that you are available, and we will find a time that is mutually agreeable.

In-Person Office Hours: Because of the Covid-19 pandemic, in-person office hours will not be offered at a regularly-scheduled time. If it is important for you to meet with me in person, please contact me by email. We will make arrangements to meet in a setting where maintaining appropriate safety protocols is possible.

Preferred Communication: My preferred method of communication is email. I will respond to email sent from your campus email within 24 hours Monday through Friday, and within 48 hours on weekends.

About this course:

Required texts:

Intermediate Accounting, 10th edition, Spiceland, Nelson, and Thomas, McGraw-Hill. Ebook and Connect through AutoAccess. The book is also available for purchase in a loose-leaf format through the bookstore.

Advanced Accounting, 13th edition, Hoyle, Schaefer, Douppnik, McGraw-Hill, *Chapters 14 and 15 only.*

This is the textbook used in ACCTNG 4402. If you are currently enrolled in ACCTNG 4402 or currently have access to the textbook for that course, your ebook will include this material. Otherwise, you may purchase an ebook of Chapters 14 and 15 only for about \$7 for an electronic copy (ISBN 9781307098914). To do so, go to <https://create.mheducation.com/shop/#/catalog/details/?isbn=9781307098914> and follow the instructions. Instructions are also available in the Textbooks section of the Start Here module on Canvas.

Course Prerequisites:

The prerequisites for this course are Mathematics 1030 and Accounting 3402, each with a grade of C- or better, a minimum 2.3 upper-division Accounting GPA, and a minimum 2.0 overall GPA.

Time Requirements: approximately 12 hours per week

Course Description:

This is the third part of the Financial Accounting & Reporting sequence, continuing an in-depth study of corporate financial accounting.

Goals of the Course:

The primary goal of this course is to extend your competency within Financial Accounting and Reporting to include the topics of leases, pensions, accounting for income taxes, share-based compensation, earnings per share, and accounting for partnerships.



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Assessment/Grading

Grade Composition:

<u>Course components</u>	<u>Weight</u>
Mastery Quizzes	30%
Final examination	20%
Assignments	25%
Check My Understanding Quizzes	10%
Homework on Connect	10%
Professional ethics and academic integrity	<u>5%</u>
Total points	100%

Tentatively, the scale for determining letter grades will be:

<u>Total</u> <u>Points</u>	<u>Grade</u>		<u>Total</u> <u>Points</u>	<u>Grade</u>	
	<u>Undergrad</u>	<u>Grad</u>		<u>Undergrad</u>	<u>Grad</u>
92%-100%	A	A	72%-77.99%	C	C
90%-91.99%	A-	A-	70%-71.99%	C-	C-
88%-89.99%	B+	B+	68%-69.99%	D+	F
82%-87.99%	B	B	62%-67.99%	D	F
80%-81.99%	B-	B-	60%-61.99%	D-	F
78%-79.99%	C+	C+	below 60%	F	F

Which grading scale (undergraduate students or graduate students) applies to you is determined by your status in the university. University policies about grades differs between graduate and undergraduate students.

Feedback and Grading Timeline:

Assignments will be graded and returned with feedback regarding correctness within 4 days after the submission deadline. Check My Understanding Quiz grades will be released immediately. Mastery Quiz grades turn-around will vary, depending on the type of questions on the particular quiz. Points for completion of online homework in Connect will be updated in Canvas occasionally throughout the semester. You can find your grades using the Grades button on Canvas.

Information about Course Components:

Modules: All items are due at midnight on Sunday of the week. The modules are set up so that the elements of a module must be completed in order, or the remaining items in the module will not open. The modules are also set up so that you must complete the earlier modules before opening a new module. Late submissions of any item will have 10% per day deducted from the points earned on that item, up to 50%.

Homework on Connect: The week’s Connect Homework is due at midnight Sunday. You will have unlimited attempts to complete these exercises correctly.

Final Examination: The final exam will cover the entire course, and will include material from all modules. It will be available from Monday, May 10, at 8:00 a.m. until Thursday, May 13, at midnight.

Professional Ethics and Academic Integrity: See the syllabus for Academic Integrity policies.



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Course Schedule (subject to modification)

Semester Week and Module*	Due date**	Readings and homework**	Zoom Meeting***
Week 1: Foundations and Review	January 24	None	January 20
Week 2: Leases Part 1	January 31	Spiceland, Chapter 15	January 27
Week 3: Leases Part 2	February 7	Spiceland, Chapter 15	February 3
Week 4: Leases Part 3	February 14	Spiceland, Chapter 15	February 10
Week 5: Accounting for Taxes Part 1	February 21	Spiceland, Chapter 16	February 17
Week 6: Accounting for Taxes Part 2	February 28	Spiceland, Chapter 16	February 24
Week 7: Accounting for Taxes Part 3	March 7	Spiceland, Chapter 16	March 3
Week 8: Share-Based Compensation Part 1	March 14	Spiceland, Chapter 19	March 10
Week 9: Share-Based Compensation Part 2	March 21	Spiceland, Chapter 19	March 17
Week 10: Earnings Per Share	April 4	Spiceland, Chapter 19	March 24
Spring Break			No meeting
Week 11, Pensions Part 1	April 11	Spiceland, Chapter 17	April 7
Week 12, Pensions Part 2	April 18	Spiceland, Chapter 17	April 14
Week 13 Partnerships Part 1	April 25	Hoyle, Chapter 14	April 21
Week 14: Partnerships Part 2	May 2	Hoyle, Chapter 15	April 28
Week 15: <i>Time to study and catch up</i>	May 9	Last day to submit extra credit homework	May 5
Final Exam available May 10, 8:00 a.m. until May 13, 11:59 p.m.	May 13		No meeting

* All modules comprise (1) brief recorded lectures, (2) Check My Understanding Quizzes, (3) an assignment for submission and (4) a Mastery Quiz.

** All module requirements and online homework are due at 11:59 p.m. on the date shown. All dates are Sundays.

*** All Zoom Meetings are optional, and take place on Wednesdays from 6:00 – 7:15 p.m.