



FISHER

COLLEGE OF BUSINESS

AMIS 3200 – Intermediate Accounting I Spring 2022 Fisher College of Business, OSU

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M/W Sessions Section 3937: 8:00 AM to 9:20 AM EST in Schoenbaum Rm 220

Office Hours

Holzman – instructor

Monday 1:30 PM – 2:30 PM EST.

Tuesday 10:00 AM – 12:00 PM EST.

Please email for appointments at other times.

Course Materials

1. *Intermediate Accounting*, 10th Ed., by Spiceland, Nelson, and Thomas
2. Calculator to be used for exams
3. Computer or tablet that can run Carmen Zoom.

Course Website

The course URL is <http://carmen.osu.edu>. The username and password you will use to log into Canvas are the same ones you use to check your OSU email and to register online for classes. This syllabus and any course notes and practice questions will be posted on the course website.

Communication

Course announcements will routinely be sent via Canvas announcements and posted on the 3200 Canvas web site. It is your responsibility to check your OSU email account and the website before each class. I will hold regular office hours each week. Also, I check email frequently and will attempt to respond to all emails as quickly as possible. Email is a great way to communicate – but coming to office hours is the best way to discuss complicated questions, personal situations, and special requests.

Course Objective and Description

AMIS 3200 is the first course in a two-semester intermediate accounting sequence. AMIS 3201 has this as a prerequisite. Taken as a whole, they represent the core financial accounting subject matter of the undergraduate accounting curriculum.

We have designed the requirements for 3200, recognizing that nearly all of the students intend to pursue a professional career with an emphasis on accounting. Although the students will choose to pursue employment with various firms, they should be prepared to achieve the same basic knowledge and skills expected of all accounting professionals and are likely to seek certifications as a CPA. This course focuses on this knowledge and skill set, as does 3201.

The essential subject matter of the 3200 course is an in-depth study of financial statement content and use, mainly focusing on issues related to operating activities and long-term operational assets. Essential to this

study is an understanding of the reporting environment in which the SEC and FASB regulate our capital markets and through which companies provide audited financial information regularly to capital providers and other stakeholders with vested economic interests.

Your learning of this material requires a highly disciplined routine, including reading and understanding key ideas, regular practice of accounting methods and techniques, and critical analysis of issues through which the knowledge is applied in practice. As students seeking to become professionals in this field, it is essential that you also begin to follow intellectual development in the academic discipline of accounting. Much of today's leading thinking about accounting policies and practice originated in the rigorous theorizing and empirical analysis that is the academe domain.

In addition to conceptual and technical knowledge, 3200 and 3201, are designed to build and exercise a professional accountant's essential skills, particularly communication skills and professional research and inquiry skills. Employers and professional and graduate schools all seek candidates who have developed these skills so that they can be employed at the next level.

How to Succeed in this Class

The material covered in 3200 is significantly more complex than in introductory accounting classes. This is *not* a class where you can succeed by merely attending/watching the lecture and studying just before an exam. Your chances of performing well on the quizzes and exams in this class can be improved by reading the assigned textbook chapter before our class discussion on the material. Even if you don't completely understand all the material on the first pass through the textbook, you will get much more out of our class discussion if you have already been introduced to the material in the textbook. Also, I recommend actively jotting down notes and questions when reading the text and regularly re-visiting those notes to assess where you need to allocate more of your study time.

Doing well on exams will require that you read the chapters thoroughly, participate actively in class discussions, take notes in class, and work on any suggested practice problems. The university and college expectation is that students spend two hours outside of class for every hour spent in class. Since this course meets 3 hours per week, you should expect to spend 6 hours per week outside of class on course-related work.

Academic Conduct

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understood the University's Code of Student Conduct and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the university's Code of Student Conduct and this syllabus may constitute "academic misconduct."

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: "Any activity that tends to compromise the academic integrity of the University, or subvert the educational process." Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, submitting the same or similar work for credit in more than one class, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an "excuse" for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If a student is suspected of or reported to have committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to COAM. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Evaluation

The tentative grading scheme is below. I reserve the right to change the weights during the semester as I learn more about your skill level and the required time input to meet our expectations. Of course, you will be informed as soon as I elect to make changes.

	<u>Points</u>
Exam 1	120
Exam 2	120
Exam 3	120 (+ 40)*
Quizzes	200
Group Project	120
Participation	<u>40</u>
Total	760

*-See the discussion of exams below

Letter grades will be assigned according to traditional grading scales (89 – 87 B+; 86 – 83 B; 82 – 80 B-; etc.). However, I reserve the right to adjust the grades based on the difficulty of the exams and the effort of the class. The average grade granted in prior sections of this course (i.e., 3200) has historically been between a “B” and a “B+.”

Exams

There will be three 120-point exams during the semester. The exams are scheduled on February 7th, March 9th, and April 25th, and will be administered through the class Canvas site. Each exam is worth 120 points (i.e., 30% of the total exam grade), but I will reward your **best performance by increasing the weight of that exam to be 40% of your total exam grade.**

Missed exams can only be made-up in extreme cases (e.g., the death of a family member, personal hospitalization, etc.) with proper documentation (e.g., a physician’s note, ER paperwork, obituary, etc.). The instructor makes each decision of potentially allowing a make-up exam on a case-by-case basis. Additionally, you MUST contact the instructor (Holzman.17@osu.edu) as soon as you know of a potential problem or conflict with an exam date. Alternative methods (e.g., oral exam, essay) of testing may be used for make-up exams. If you are experiencing an extreme situation or emergency, please attempt to notify the instructor (Holzman.17@osu.edu) by email ASAP.

Quizzes

There are nine quizzes throughout the semester as noted on the daily plan. These quizzes are intended to give students feedback on their knowledge of the material between exams. These quizzes will be administered through the course Canvas site. The quizzes will have a finite time limit (e.g., 30 minutes). Students are allowed to use the textbook, course materials, or their notes when taking these quizzes. Students are not allowed to work with anyone else on the quizzes. Working with others on these quizzes is considered academic misconduct and will be reported to COAM. **Your lowest quiz grade will be dropped.** Therefore each exam is worth 25 points.

Group Project

You will be randomly assigned to a group this semester and be given a group project to complete. The project and group assignments will be made available shortly before Midterm 2 and will be due on April

13th. The project will be an unstructured assignment that will require you to apply knowledge from the lectures and assignments throughout the semester.

Participation

Attendance and being actively engaged in class is expected in the business world, and it is expected in this course. I will routinely ask questions of the class. I will call on you **randomly five times** during class this semester and expect you to provide a coherent response. Whether or not you give the “right” answer is not the objective here, instead being prepared for and engaged in class is important. Each response will be worth eight points for a total of 40 participation points. If I call on you and you are not in attendance or do not respond within a reasonable time, you will receive zero points for participation that day.

Classroom Behavior

Distracting behavior that impairs your classmates' ability to focus on the discussion is not appreciated. If inappropriate behavior becomes a significant distraction, I reserve the right to adjust your class participation grade downward.

Disability Services

Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform the instructor as soon as possible of their needs. The Office for Disability Services is located in The Office for Disability Services is located in 098 Baker Hall, 113 W. 12th Ave. VRS: 614-429-1334; <http://www.ods.ohio-state.edu/>.

Mental Health

Students may experience a range of issues that can create barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce the ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If a student is suffering from any of the aforementioned conditions, there is a broad range of confidential mental health services available on campus via the Office of Student Life Counseling and Consultation Services (CCS) by visiting ccs.osu.edu or calling 614-292-5766. CCS is located on the 4th Floor of the Younkin Success Center and 1030 Lincoln Tower, Cannon Drive. 24-hour emergency help is also available through the National 24/7 Prevention Hotline at 1-800-273-TALK or at suicidepreventionlifeline.org

Notice of Copyright

Materials in this course—unless otherwise indicated—are protected by United States copyright law [Title 17, U.S. Code]. Materials are presented in an educational context for personal use and study and should not be shared, distributed, or sold in print—or digitally—outside the course without permission.

Acknowledgments

My course materials have greatly benefited from information and materials shared by Larry Tomasinni (The Ohio State University), Rachel Geoffroy (The Ohio State University), Helen Zhang (University of Minnesota), Brent Schmidt (Pennsylvania State University), and Brady Twedt (University of Oregon).