



Department of Accounting and Management Information Systems
AMIS 3201 – Intermediate Financial Accounting II
Syllabus

Instructor:	Brian Monsen
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Office:	Fisher Hall 414
Office Hours:	Wednesdays 10:00 a.m. – 11:00 a.m. or by appointment
Class times:	Tuesday/Thursday 8:00 a.m. – 9:20 a.m. (Section 0010) Tuesday/Thursday 11:10 a.m. – 12:30 p.m. (Section 0040)
Class location:	Schoenbaum Hall 305

I. Course Description and Objective

This is the second of a two-course sequence in financial accounting and reporting at the intermediate level. Upon completion of this course, you should have a strong understanding of (1) how and why particular accounting principles are applied, and (2) the economic consequences of these accounting procedures. This course will reinforce the conceptual basis for financial reporting covered in 3200 and will especially focus on matters related to financing and investing activities.

II. Course Materials

- A. Required Text:** The required textbook is Intermediate Accounting by Spiceland, Nelson, and Thomas (McGraw-Hill, 9th edition).
- B. Required Online Materials:** The McGraw-Hill online homework manager, CONNECT, can be accessed at:

<http://connect.mheducation.com/class/b-monsen-autumn18>

There is a sample assignment posted on CONNECT, with problems from Chapter 6. (In the Chapter 6 section.) This assignment will not count toward your final grade, but it will help familiarize you with the CONNECT system.

C. Additional Materials Available on Canvas

- Lecture notes—I will post electronic versions of lecture notes before each class on Canvas. If you would like to make use of these notes in class, please print them ahead of time.

- Homework solutions—I will post solutions to assigned homework problems on Canvas sometime after the problems should have been completed.
- Sample exams—I will post at least one sample exam to Canvas prior to each of the three scheduled exams.

III. Course Grading

The following are the fundamental principles for grading in this course:

- The requirements of the course are identical for everyone. This means it is not possible to “make up” for poor performance through “extra credit” work.
- Grading will be based on relative rather than absolute standards.
- It is possible to earn any of the official OSU grades, from A to E, in this course.

Grades for the course will be determined according to the following factors and weights:

Factor	Weight
Homework assignments	10%
Quizzes (best 3 of 4)	20%
Exam 1	20%
Exam 2	20%
Final exam	20%
Highest exam score	10%
Total	100%

These items are described in more detail below:

- A. Homework assignments (10%):** There will be periodic online homework assignments. Homework assignments must be completed and submitted individually – getting help from others constitutes academic misconduct. Because these assignments will be graded electronically, it is important to submit answers in the form indicated by the question. If you are unable to submit your homework on time and electronically, please do NOT hand in a hard-copy. It will not be accepted. Further details of these assignments will be discussed in class and posted on Canvas.
- B. Quizzes (20%):** There are four in-class, closed-book quizzes. There are no make-up quizzes for any reason. The three highest scores will be included in the final grade calculation. (The lowest quiz score will be dropped from your final grade calculation; you are welcome to skip one of the quizzes entirely if you are happy with your score on the other five quizzes.) The quizzes are tentatively scheduled for the following dates:

Quiz 1	Thursday, August 23
Quiz 2	Thursday, September 13
Quiz 3	Tuesday, October 16
Quiz 4	Thursday, November 8

- C. Exams (70%):** There are three exams for this course. They are closed-book exams. You may bring a basic four-function calculator. Programmable calculators are not permitted. Each of the three exams will represent 20% of your final class grade. Your highest scoring exam will represent an additional 10% toward your final grade. For example, if you perform better on your final exam than you do on your mid-term exams, your final exam will be worth 30% of your final grade.

The exams are scheduled for the following dates:

	Section	Date	Time
Exam 1	All	Thursday, September 27	In-class
Exam 2	All	Thursday, October 25	In-class
Final	8:00 – 9:20	Tuesday, December 11	8:00 a.m. – 9:45 a.m.
	11:10 – 12:30	Monday, December 10	12:00 p.m. – 1:45 p.m.

The final exam will be comprehensive in nature, but will emphasize material from the last several weeks of the semester (the weeks following the second mid-term exam).

Exam Conflicts:

For mid-term and final exams, you can make arrangements only in the following cases:

- 1) If you need additional time on an exam because of a university-recognized disability, please contact the Office for Disability Services. I need to be informed at least two weeks prior to the exam in question.
- 2) If you want to take an exam in a different section, you must identify a student from that section who is willing to take the exam in your section. Both students must confirm this arrangement with me at least 24 hours before the earlier exam.
- 3) If you have other extraordinary reasons that prevent you from taking an exam, contact me as soon as you know about the conflict, but at least 24 hours prior to the exam. If your conflict is an unexpected emergency and arises within 24 hours of a scheduled exam, contact me as soon as you learn of the conflict. In any case, I must be informed prior to the exam.

To obtain permission to be excused from a scheduled exam, students will be asked to provide documented evidence of the conflict:

- A note documenting a visit to health services is not necessarily a sufficient excuse for missing an exam.
- Minor illnesses, including colds, or fatigue, are examples of unacceptable reasons for missing an exam.
- Illness during the time that a student had intended to study for an exam is not an excuse for missing a scheduled exam.
- A job interview is usually not an excuse for missing an exam. Do not schedule one on exam dates. Under certain circumstances, if you can provide documentation from the interviewer before the exam confirming that you cannot physically be here to take the exam, I may extend permission.

- Any request to reschedule the final exam to accommodate a student's travel plans will be denied.

Students with serious illnesses are encouraged to consult the Dean's office; it, in turn, will provide documentation of the illness to all of the student's professors

If a student misses a mid-term exam with permission:

There is no make-up exam for the mid-term exams. The portion of their grade will be based on the student's relative performance on the remaining exams.

If a student misses the final exam with permission:

They will be required to take a make-up exam. There is a cost for inflicting this situation: Makeup exams tend to be more difficult than the original ones. This difference in difficulty will not be adjusted. If a student fails to show up for the make-up exam, they will receive a zero on the exam.

IV. Course Policies

As college students who willingly pay a considerable amount of tuition to attend classes, you should naturally have incentives to learn and excel in this class. Each student in this course is expected to be familiar with and abide by the principles and standards set forth in The Ohio State University's code of student conduct. You can view this document at:

http://studentaffairs.osu.edu/resource_csc.asp

While most students have high standards and behave honorably, like every academic institution we sometimes encounter cases of academic misconduct. It is the obligation of students and faculty to report suspected cases of academic and student misconduct. Students can report suspected violations of academic integrity or student misconduct to faculty or to a program's leadership. All reported cases of academic misconduct are actively pursued and confidentiality is maintained.

V. Course Format

The format of the course is organized around the following model:

- (1) Students read new material and attempt to solve the end-of-chapter exercises before class.
- (2) Instructor teaches aspects of the new material with class participation.
- (3) Instructor and students practice exercises together in class.
- (4) Instructor periodically assesses learning through graded homework exercises, quizzes, and exams (See Section III).

VI. Miscellaneous Course Policies

Grade disputes: Grades are intended to reflect the overall quality of the performance of the student(s). For all graded assignments except the final, I will entertain requests for re-grades. If you think your grade on an exam or assignment does not reflect the quality of your performance, submit the original exam or assignment (without modification) and a clear written explanation of

your reasoning, *within one week after the return of your exam or assignment*. The written document need not be long, but must clearly identify the problem or issue of concern. I will carefully consider all such appeals. I reserve the right to review the entire project or exam; thus your grade could go up or down. *There will be no grading appeals after the one-week deadline has passed.*

Cold calling: On occasion, I may “cold call” students. This is not intended to put you on the spot but to encourage class discussion and participation.

Classroom Etiquette: I expect you to be ready to start class on time and to remain in the classroom for the duration of the class. If you must come to class late or leave early due to extenuating circumstances, please inform me in advance and do your best to not be disruptive when you arrive/leave.

Please refrain from distracting behavior, such as cell phone usage, side conversations, disruptive eating, or using laptops for non-class-related purposes.

If laptop usage during class becomes a problem, I will ban laptops from the classroom for the remainder of the term.

Syllabus subject to change: Please note that this syllabus is preliminary and that the timing of topics and the reading assignments are subject to change. Changes are made at my discretion but intended to optimize the quality and flow of the content. The most up-to-date version of the syllabus can always be found on Canvas.

Office appointments: I encourage each of you to take advantage of my regularly scheduled office hours to discuss problems and seek assistance when needed throughout the semester. If you would like to speak with me but cannot make it to my regularly-scheduled office hours, e-mail to make an appointment for an office visit. So that I can be better prepared for your visit, please give me a general idea of the topic you’d like to discuss. I typically schedule 15 minute appointments; if you believe you will require more time, request a longer appointment.

The Ohio State University Department of Accounting and MIS

Tentative Schedule for AMIS 3201 - Intermediate Financial Accounting II

Session	Date	Day	Topics	Pre-Class Reading	Pre-Class Exercises
1	8/21/2018	Tue	Course Intro/Chapter 6	Chapter 6	E6-2, E6-6, E6-11, P6-1, P6-2, P6-15
2	8/23/2018	Thu	Chapter 14 - Bonds & Notes / Quiz 1	pp. 770-784, 798-801, App. 14A	E14-5, E14-9, E14-10, P14-7
3	8/28/2018	Tue	Chapter 14 - Bonds & Notes	pp. 784-792	E14-11, E14-12, E14-17, E14-21, E14-24, P14-4, P14-13
4	8/30/2018	Thu	Chapter 14 - Bonds & Notes	pp. 793-798, App. 14B	E14-26, E14-28, E14-31, E14-34, P14-7, P14-12, P14-13, P14-15
5	9/4/2018	Tue	Chapter 15 - Leases	pp. 830-849	E15-1, E15-3, E15-4, E15-5
6	9/6/2018	Thu	Chapter 15 - Leases	pp. 850-862	E15-28, E15-29, E15-30, P15-4, P15-23
7	9/11/2018	Tue	Chapter 15 - Leases	pp. 862-872	E15-24, E15-38, E15-39, P15-21, P15-22, E15-19, E15-20
8	9/13/2018	Thu	Chapter 12 - Investments / Quiz 2	pp. 642-667	E12-1, E12-5, E12-7, E12-9, P12-6, P12-14
9	9/18/2018	Tue	Chapter 12 - Investments	pp. 667-672, App. 12B	E12-30, P12-5, P12-7
10	9/20/2018	Thu	Chapter 12 - Investments	pp. 672-684	E12-20, E12-21, E12-24, P12-9, P12-10
11	9/25/2018	Tue	First Exam cleanup		
12	9/27/2018	Thu	Mid-term exam		
13	10/2/2018	Tue	Chapter 16 - Taxes	pp. 906-926	E16-6, E16-8, E16-10, E16-11
14	10/4/2018	Thu	Chapter 16 - Taxes	pp. 926-942	E16-13, E16-16, E16-19, E16-21, E16-22, P16-3
15	10/9/2018	Tue	Chapter 16 - Taxes	Catch-up	E16-24, P16-7, P16-9
	10/11/2018	Thu	No Class - Autumn Break		
16	10/16/2018	Tue	Chapter 17 - Pensions / Quiz 3	pp. 966-981	E17-1, E17-2, E17-5, E17-6, E17-7, E17-12
17	10/18/2018	Thu	Chapter 17 - Pensions	pp. 981-997	E17-4, E17-11, E17-14, E17-16, P17-6
18	10/23/2018	Tue	Chapter 17 - Pensions	pp. 997-1006	E17-24, E17-27, P17-13, P17-14, P17-17, P17-19
19	10/25/2018	Thu	Mid-term exam		
20	10/30/2018	Tue	Chapter 18 - Equity	pp. 1034-1056	E18-1, E18-5, E18-13, E18-17, P18-3
21	11/1/2018	Thu	Chapter 18 - Equity	pp. 1056-1066	E18-8, E18-10, E18-19, E18-20, P18-10
22	11/6/2018	Tue	Chapter 18 - Equity	Catch-up	E18-18, P18-4, P18-6, P18-7, P18-11, P18-12
23	11/8/2018	Thu	Chapter 19 - EPS / Quiz 4	pp. 1090-1106	E19-2, E19-3, E19-6, E19-8, P19-2, P19-6
24	11/13/2018	Tue	Chapter 19 - EPS	pp. 1106-1120	E19-10, E19-12, E19-14, E19-15, E19-16, P19-9, P19-16
25	11/15/2018	Thu	Chapter 19 - EPS	pp. 1120-1129, App. 19B	E19-22, P19-7, P19-10, P19-14, P19-15
26	11/20/2018	Tue	Chapter 19 - EPS	Catch-up	E 19-28, P19-19
	11/22/2018	Thu	No Class - Thanksgiving Break		
27	11/27/2018	Tue	Chapter 20 - Accounting changes	pp. 1158-1174	E20-3, E20-4, E20-14, E20-15
28	11/29/2018	Thu	Chapter 20 - Accounting changes	pp. 1174-1182	E20-20, E20-21, P20-9, P20-14, P20-16
29	12/4/2018	Tue	Chapter 21 - Statement of Cash Flows	pp. 1204-1247	E21-1, E21-5, E21-7, E21-9, E21-11, E21-13, E21-14
					E21-15, E21-16, E21-21, E21-28, P21-8, P21-12, P21-15