



## Department of Accounting and Management Information Systems

### ACCTMIS 3201 – Intermediate Financial Accounting II

#### Syllabus

<b>Instructor:</b>	<b>Brian Monsen</b>
<b>E-mail:</b>	<a href="mailto:monsen.3@osu.edu"><u>monsen.3@osu.edu</u></a>
<b>Class time / location:</b>	Mon/Wed 8:00 a.m. – 9:20 a.m. (0010) – Schoenbaum Hall 305 Mon/Wed 9:35 a.m. – 10:55 a.m. (0050) – Schoenbaum Hall 305 Mon/Wed 3:55 p.m. – 5:15 p.m. (0030) – Schoenbaum Hall 305
<b>Office:</b>	Fisher Hall 414
<b>Office hours (in-person):</b>	Wednesday 1:30 p.m. – 3:30 p.m. <i>Please schedule ahead by clicking this link: <a href="#"><u>OFFICE HOURS</u></a></i>

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#### I. Course Description and Objective

This is the second of a two-course sequence in financial accounting at the intermediate level. Upon completing 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 reinforces the conceptual basis for financial reporting covered in ACCTMIS 3200 and especially focuses on financing and investing activities. Most students find this course challenging. This is expected: the course is required for accounting majors and is meant to prepare you for advanced financial accounting topics next semester. Most students experience substantial growth over the course of the semester.

#### II. Course Materials

**A. Required Text:** Intermediate Accounting by Spiceland, Nelson, and Thomas (McGraw-Hill, 11<sup>th</sup> edition/2025 version). Most of you will have this book (or book access via CarmenBooks) from when you took ACCTMIS 3200.

**B. Required Online Materials:** The McGraw-Hill online homework manager, CONNECT, can be accessed through Carmen.

**C. Additional Materials Available Online**

- *Lecture notes:* I will post electronic versions of lecture notes on Carmen before each class. If you would like to make use of these notes in class, please download them to a device (or print them) ahead of time.

- *Homework solutions:* I allow some amount of “checking your work” on the McGraw-Hill CONNECT platform—using those resources might help if you are hopelessly stuck on a problem, but overuse will prevent you from ever learning the material.
- *Other materials, including sample exams:* I will periodically post other course-relevant material to Carmen. This will include sample exams to aid in your exam preparation. Please note that any sample exam I post will be similar in substance, but **not in form**, to the actual exam. **Expect significant differences between the sample exam and your exam.**

### III. Course Delivery

This course is designated as P, or in-person. Lectures will be delivered in person only. Due to this designation and to university policies surrounding accessibility, I have no flexibility in the amount of course content that can be provided online. Thus, lectures will not be recorded.

### IV. 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.
- It is possible to earn any of the official OSU grades, from A to E. I will use the following grade standards:

Percentage Range	Letter Grade	GPA Points
93% - 100%	A	4.00
90% - 92.99%	A-	3.67
87% - 89.99%	B+	3.33
83% - 86.99%	B	3.00
80% - 82.99%	B-	2.67
77% - 79.99%	C+	2.33
73% - 76.99%	C	2.00
70% - 72.99%	C-	1.67
67% - 69.99%	D+	1.33
60% - 66.99%	D	1.00
0% - 59.99%	E	0.33

- Final grading will be based on relative rather than absolute standards. Specifically, I will make a one-time, uniform adjustment to all grades at the end of the semester that ensures a target average GPA. This can *only* be an upward adjustment and will *only* happen at the end of the semester (i.e., not on individual exams or at any other intermediate points).
- I do not round final grades to the nearest percentage, regardless of how near the score is to a grade threshold.

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

Factor	Weight
Homework assignments	5%
( <i>Ungraded CONNECT problem sets</i> )	0%
Quizzes (best 2 of 3)	15%
Benchmark Assessment	10%
Midterm Exam 1	20%
Midterm Exam 2	20%
Final Exam	20%
Highest exam score (out of midterms and final)	10%
<b>Total</b>	<b>100%</b>

These items are described in more detail below:

- A. Homework assignments (5%):** There will be periodic (usually weekly) online homework assignments administered on the CONNECT platform. Homework assignments must be completed and submitted individually – getting help from others constitutes academic misconduct. Because these assignments are graded electronically, it is important to submit answers in the form indicated by the question. Further details of these assignments will be discussed in class and posted on CONNECT, accessible via Carmen. The tentative due dates are listed in the schedule (p. 7 of this syllabus).
- B. Ungraded CONNECT problem sets (0%):** I will post online problem sets on CONNECT to provide you with additional practice opportunities for each chapter. Your performance on these problems does not impact your grade. Ideally, you will complete these problems before we review the material in class.
- C. Quizzes (15%):** There will be three in-class, closed-book quizzes. There are no make-up quizzes for any reason. The two 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 two quizzes.) The quizzes are tentatively scheduled for the following dates:

Quiz 1	Monday, September 29
Quiz 2	Monday, October 27
Quiz 3	Monday, November 19

- D. Benchmark Assessment (10%):** There will be an early-semester assessment given to help both you and me assess your progress. It will also allow you to get a sense of the format and style of the exams in this course. This assessment will be based on *Chapter 12: Investments*. The Benchmark Assessment will be given on Monday, September 15.
- E. Exams (70%):** There will be three exams for this course. They are closed-book exams. You may use a basic four-function calculator, a scientific calculator, or a financial calculator. Programmable graphing 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:

	<b>Section</b>	<b>Date</b>	<b>Time</b>
Exam 1	All	Wednesday, October 8	In-class
Exam 2	All	Monday, November 10	In-class
Final	All	Wednesday, December 10	In-class

The final exam will NOT be comprehensive in nature. Rather, it will cover 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 Student Life Disability Services (SLDS). I need to be informed at least two weeks prior to the exam in question. Students – and students alone – are responsible for scheduling their exams with SLDS.
- 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. My Carmen course allows for communication across sections to facilitate this coordination.
- 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 explicit, advance 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 explicit, advance 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.

## V. 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 abide by the principles and standards set forth in The Ohio State University's code of student conduct. You can view this document at:

<https://trustees.osu.edu/bylaws-and-rules/code>

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.

## VI. 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 (either from the book or on CONNECT) before class.
- (2) Instructor teaches aspects of the new material with class participation.
- (3) Instructor and students practice together in class.
- (4) Instructor periodically assesses learning through graded homework exercises, quizzes, and exams (See Section IV).

## VII. Miscellaneous Course Policies

***Classroom Professionalism and Etiquette:*** As budding accounting professionals, I expect you to exhibit behaviors consistent with a high degree of professionalism and respect. Specifically, 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 not to 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 computer usage during class becomes a problem, I will ban laptops from the classroom for the remainder of the term. Please proofread your emails to ensure they can be understood and will produce a response from me.

**Use of AI:** Generative artificial intelligence (GenAI) tools will help shape the future of work, research and technology but when used in the wrong way, they can stand in conflict with academic integrity at Ohio State. All students have important obligations under the Code of Student Conduct to complete all academic and scholarly activities with fairness and honesty. Specifically, students are not to use unauthorized assistance on any assessments, quizzes, or exams unless such assistance has been authorized specifically by the course instructor. In addition, students are not to submit their work without acknowledging any word-for-word use and/or paraphrasing of writing, ideas or other work that is not your own.

**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.*

**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 Carmen, and I will always notify you of any changes when they occur.

**Office appointments:** I encourage you to take advantage of my regularly scheduled office hours to discuss problems and seek assistance when needed throughout the semester. As indicated at the top of the syllabus, I hold office hours from 1:30 p.m. to 3:30 p.m. on Wednesdays during the semester. To facilitate accessibility to as many students as possible, please schedule a 15-minute office hours appointment by clicking [HERE](#). If you schedule an appointment with me, that block of time will show as unavailable to other students—please honor the appointment by showing up on time and prepared with specific questions. Because students across multiple sections (including a section after my office hours) take common exams, I will not hold office hours on test days. I reserve the right to change my regularly scheduled office hours to a different day/time of the week if early-semester activity suggests a change would accommodate more students.

## Schedule for ACCTMIS3201 - Intermediate Financial Accounting II

Lecture No.	Date	Day	Topics	Graded Homework due by 11:59 p.m.
1	8/27/2025	Wed	Introduction / Chapter 5	
	9/1/2025	Mon	<b>NO CLASS - LABOR DAY</b>	
2	9/3/2025	Wed	Chapter 12	Get to Know You
3	9/8/2025	Mon	Chapter 12	
4	9/10/2025	Wed	Chapter 12	Ch. 12
5	9/15/2025	Mon	<b>BENCHMARK ASSESSMENT</b>	
6	9/17/2025	Wed	Chapter 14	
7	9/22/2025	Mon	Chapter 14	
8	9/24/2025	Wed	Chapter 14	Ch. 14
9	9/29/2025	Mon	Chapter 15 / <b>QUIZ 1</b>	
10	10/1/2025	Wed	Chapter 15	Ch. 15
11	10/6/2025	Mon	Chapter 15	
12	10/8/2025	Wed	<b>EXAM 1</b>	
13	10/13/2025	Mon	Chapter 16	
14	10/15/2025	Wed	Chapter 16	Ch. 16
15	10/20/2025	Mon	Chapter 16	
16	10/22/2025	Wed	Chapter 16	
17	10/27/2025	Mon	Chapter 18 / <b>QUIZ 2</b>	
18	10/29/2025	Wed	Chapter 18	Ch. 18 (I)
19	11/3/2025	Mon	Chapter 18	
20	11/5/2025	Wed	Chapter 18	Ch. 18 (II)
21	11/10/2025	Mon	<b>EXAM 2</b>	
22	11/12/2025	Wed	Chapter 19	Ch. 19 (I)
23	11/17/2025	Mon	Chapter 19	
24	11/19/2025	Wed	Chapter 19 / <b>QUIZ 3</b>	Ch. 19 (II)
25	11/24/2025	Mon	Chapter 19	
	11/26/2025	Wed	<b>NO CLASS - THANKSGIVING BREAK</b>	
26	12/1/2025	Mon	Chapter 21	
27	12/3/2025	Wed	Chapter 21	Ch. 21
28	12/8/2025	Mon	Chapter 21	
29	12/10/2025	Wed	<b>FINAL EXAM</b>	