

The Ohio State University
Max M. Fisher College of Business

Accounting 3201: Intermediate Financial Accounting II
Course Syllabus - Spring 2024

Instructor	Marc H. Smith
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Office Hours	Monday 2:00 – 3:00 pm; Wednesday 12:45 – 2:15 pm; and by appointment

Course Materials:

1. Spiceland, Nelson, Thomas, & Winchel, *Intermediate Accounting*, Eleventh Edition, McGraw Hill Publishing Company, 2023
2. **Non-programmable (non-graphing) calculator** to be used at quizzes and exams (*Required*)

Course Objectives:

1. To provide each student with an appreciation for and a working knowledge of:
 - (a) Accounting for investments
 - (b) Accounting for bonds and other long-term liabilities
 - (c) Accounting for leases
 - (d) Accounting for pensions
 - (e) Accounting for deferred income taxes
 - (f) Accounting for equity securities
 - (h) Earnings per share calculations
 - (i) Preparing and using the statement of cash flows
2. To build your business and accounting vocabulary so that you will be conversant about business and accounting issues.
3. To develop your ability to understand, prepare, and interpret the major financial statements.
4. To develop your appreciation for the impact and effect that various valuation and measurement methods have on financial statement reporting and business decision-making processes.

Course Website:

The course URL is <http://carmen.osu.edu>. Solutions to all practice assignments, solutions to quizzes, and other relevant information will be posted on the course website.

Class Attendance:

Due to the strong positive correlation between a good grade and a good attendance record for this course, you should make every effort to attend all class meetings. At The Ohio State University, attendance at scheduled classes is required, and prolonged unexcused absences will result in cancellation of your registration for the course. Additionally, regular class attendance and participation is an indication of your effort in the course and is critical evidence for borderline grade decisions. *Interruptions of class by continually arriving late and/or leaving early, talking, or other disruptive behavior will result in a reduction of ten points per incident in your attendance grade. Additionally, a large number of class absences will result in a ten-point reduction per absence in your attendance grade. Finally, all cell phones and other audible electronic devices must be turned off and put away during class time. Students in violation of this may be required to immediately leave the classroom with no return until the next scheduled class meeting in addition to having a ten point reduction in their attendance grade.*

Disability Services:

The Office of Disability Services verifies students with specific disabilities and develops strategies to meet the needs of these students. All students with specific disability needs are strongly encouraged to contact the Office of Disability Services at 614-292-3307 to explore the potential accommodations that may be available to them. Students requiring accommodations based on identified disabilities should contact the instructor at the beginning of the semester to discuss the student's individual needs.

Academic Misconduct:

According to University Rule 3335-31-02, all suspected cases of academic misconduct must be reported to the Committee on Academic Misconduct. The term 'academic misconduct' includes, but is not limited to, copying any part of someone else's work on quizzes or exams and submitting it as your own work, dishonest practices in connection with quizzes and exams, and violation of course policies regarding quizzes and exams. For additional information on academic misconduct, see the code of student conduct.

Homework:

There are no formal written homework assignments for this course. However, **practice is essential** to mastering this subject matter. Thus, I have indicated recommended practice assignments for each topic covered (see the last page of the syllabus). These problems can be found in the textbook at the end of each chapter. The solutions to all assigned problems can be accessed on the carmen course site by clicking on 'content' on the top navigation bar and then scrolling down to the header labeled 'practice assignment solutions'. While these assignments will not be collected, *there is an extremely low probability of success in this course if you do not attempt the assigned problems.*

Quizzes:

There are four, forty-point quizzes scheduled throughout this course (see the assignment schedule). If you miss a quiz for a valid reason (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence and will need to take a late quiz. If you miss any quiz without receiving an excused absence, your score for that quiz will be zero.

Examinations:

Three exams will be given throughout the course. The exams are scheduled for Wednesday, February 14; Wednesday, April 3; and Wednesday, April 17. **All three exams will be given from 6:00 – 8:00 pm. No formal class meetings will be held on exam days.**

If you miss an examination for a valid reason (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence and will need to complete a late exam. If you miss any examination without receiving an excused absence, your score for that examination will be zero.

Course Grade:

Your final grade in this course will be determined by the total points you earn from quizzes and exams. The maximum points you can earn from each are:

Exam I (02/14)	265 points
Exam II (04/03)	265 points
Exam III (04/17)	310 points
Class attendance (-10 for each attendance incident after 3 instances)	0 points
Quizzes (4 x 40 points each)	<u>160 points</u>
Total	<u>1,000 points</u>

DATE	READING	TOPIC	PRACTICE ASSIGNMENTS
January 10	Chapter 14	Accounting for Bonds	E14-1, 2, 3
January 12	Chapter 14	Accounting for Bonds	E14-4, 5, 9; P14-1
January 17	Chapter 14	Accounting for Bonds	E14-10, 16; P14-2, 8
January 19	Chapter 14	Accounting for Bonds Quiz #1 (covers bonds)	E14-23; P14-15, 18
January 24	Chapter 16	Accounting for Income Taxes	E16-2, 4, 6, 7
January 26	Chapter 16	Accounting for Income Taxes	E16-8, 15, 16, 17
January 31	Chapter 16	Accounting for Income Taxes	E16-18; P16-1, 2, 6
February 2	Chapter 12 (pg 663 – 674)	Investments in Equity Securities Quiz #2 (covers taxes)	E12-15, 16, 17, 18
February 7	Chapter 12 (pg 663 – 674)	Investments in Equity Securities	E12-20, 22, 23; P12-14
February 9		Catch-up and Review	
February 14		Exam I (6:00 – 8:00 pm) – Location TBA No formal class meeting held	
February 16	Chapter 15	Accounting for Leases	E15-2, 3, 6
February 21	Chapter 15	Accounting for Leases	E15-7, 9, 8, 12
February 23	Chapter 15	Accounting for Leases	E15-26, 28, 29
February 28	Chapter 15	Accounting for Leases Quiz #3 (covers leases)	P15-21, 22, 23
March 1	Chapter 17	Pensions	E17-4, 5
March 6	Chapter 17	Pensions	E17-6, 7, 8; P17-7
March 8	Chapter 17	Pensions	E17-10, 11, 19, 21
March 13		NO CLASS – SPRING BREAK	
March 15		NO CLASS – SPRING BREAK	
March 20	Chapter 17	Pensions	E17-16; P17-10, 12, 13
March 22	Chapter 19	Earnings per Share Quiz #4 (covers pensions)	E19-12, 14, 16
March 27	Chapter 19	Earnings per Share	E19-17, 18, 20
March 29	Chapter 19	Earnings per Share	E19-21; P19-9
April 3		Exam II (6:00 – 8:00 pm) – Location TBA No formal class meeting held	
April 5	Chapter 21	Statement of Cash Flows	E21-1, 3, 5, 8
April 10	Chapter 21	Statement of Cash Flows	E21-9, 13, 16, 17
April 12	Chapter 21	Statement of Cash Flows	E21-21, 23, 27; P21-2
April 17		Exam III (6:00 – 8:00 pm) – Location TBA No formal class meeting held	