



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

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Office Hours: Wednesdays 10:00AM – 12:00 noon or by appointment (contact me to schedule)

Class time/location:

- Monday/Wednesday 8:00AM – 9:20AM – 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.

Most students find this course challenging. This is expected—the course is a) required for accounting majors, b) the second course in the intermediate financial sequence, and c) meant to prepare you for advanced financial accounting topics in the future. Most students experience significant growth over the course of the semester.

II. Course Materials

- A. Required Text:** The required textbook is *Intermediate Accounting* by Spiceland, Nelson, and Thomas (McGraw-Hill, 11th edition).
- B. Required Online Materials:** The McGraw-Hill online homework manager, CONNECT, can be accessed directly through Canvas or at:
<https://connect.mheducation.com/class/amis-3201-spring-2024---van-buskirk>

There is a sample assignment posted on CONNECT, with problems from Chapter 5. 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 or download them to a device ahead of time.
- Annotated notes—I will post annotated lecture notes (i.e., including the notes I make during class) after each class on Canvas.
- Homework solutions—I will post solutions to assigned homework problems on Canvas around the same time you are completing the problems. I strongly encourage you to attempt the problems on your own before looking at the solutions.
- Sample exams—I will post at least one sample exam to Canvas prior to each of the scheduled exams. This sample exam is meant to illustrate the types of questions I may ask on your exams, but you should not expect it to fully reflect all of the material you might be tested on. I create new exams each semester.

III. Course Delivery

This course is designated as P, or in-person. Lectures will be delivered in person only. Consistent with university policy, as well as State and Federal requirements, I have little flexibility in the amount of course content that can be provided online. 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, in this course.
- Final course grades will be based on relative rather than absolute standards. Specifically, I will make a one-time adjustment to all grades at the end of the semester that results in a target average GPA of roughly 2.9-3.2. This can only be an upward adjustment relative to the default scale (i.e., 93-100 is an A, 90-93 is an A-, etc.), and only happens at the end of the semester; individual exams/assignment grades are not adjusted.
- I do not round final grades to the nearest percentage, regardless of how close the score is to a grade threshold.

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

Factor	Weight
Graded homework assignments	15%
Quizzes (best 3 of 4)	15%
Exam 1	20%
Exam 2	20%
Final exam	20%
Highest exam score	10%
Total	100%

These items are described in more detail below:

- A. Graded homework assignments (15%):** There will be periodic online homework assignments, generally one set each week through the CONNECT system. **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 CONNECT, accessible via Canvas. If there are fewer than 10 graded homework assignments, the lowest grade will be dropped. If there are 10 or more graded assignments, the two lowest grades will be dropped.
- B. Quizzes (15%):** There are four quizzes that will be taken **online via Canvas.** **They are open-book and open-note, and must be completed and submitted individually.** 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 three quizzes.)

The quizzes are *tentatively* scheduled for the following dates. On the date of the quiz, you may begin the quiz at any time and will be given 10-15 minutes to complete the quiz. But you must submit the quiz, regardless of what time you started, by 11:59pm on that date:

Quiz 1	Wednesday, January 10
Quiz 2	Monday, February 5
Quiz 3	Wednesday, March 6
Quiz 4	Wednesday, April 10

- C. Exams (70%):** There are three exams for this course. All exams are in-person and closed-book. You are permitted to use a basic four-function calculator, but may not use programmable calculators. The exams are worth 20% each, and 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 (all in the normal classroom):

Most recently edited January 4, 2024

	Section	Date	Time
Exam 1	All	Monday, February 19	During class time
Exam 2	All	Monday, April 1	During class time
Final	All	Thursday, April 25	8:00AM-9:45AM

The final exam will emphasize material from the last several weeks of the semester (the weeks following the second exam), but some questions will require knowledge covered in the first two exams.

Exam Conflicts:

Decisions regarding potential make-up exams or excused exam absences are made by the instructor on a case-by-case basis.

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.
- 2) 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.

Some general guidelines:

- 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.

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 may be more difficult than the original ones. The 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. Code of Student Conduct

As college students who pay a considerable amount of tuition to attend class, you should naturally have incentives to learn and excel in this class. Each student in the 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:

<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 exercises together in class.
- (4) Instructor periodically assesses learning through graded homework exercises, quizzes, and exams (See Section IV).

VII. Miscellaneous Course Policies

Course communication: I will send all important class-wide messages through the Announcements tool in Canvas. Please check [your notification preferences](https://go.osu.edu/canvas-notifications) (go.osu.edu/canvas-notifications) to ensure you receive these messages.

Health and safety requirements: All students, faculty and staff are required to comply with and stay up to date on all university safety and health guidance (<https://safeandhealthy.osu.edu>). Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

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 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 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.

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

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

Religious accommodations: It is Ohio State's policy to reasonably accommodate the sincerely held religious beliefs and practices of all students. The policy permits a student to be absent for up to three days each academic semester for reasons of faith or religious or spiritual belief.

Students planning to use religious beliefs or practices accommodations for course requirements must inform the instructor in writing no later than 14 days after the course begins. The instructor is then responsible for scheduling an alternative time and date for the course requirement, which may be before or after the original time and date of the course requirement. These alternative accommodations will remain confidential. It is the student's responsibility to ensure that all course assignments are completed.