

## **Intermediate Accounting II — AMIS 3201 Spring 2017**

**Instructor:** Sophia J. W. Hamm  
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**Scheduled Class:**

M/W/F 9:10am- 10:05am, Schoenbaum 230  
M/W/F 1:50pm - 2:45pm, Schoenbaum 305  
M/W/F 3:00pm - 3:55pm, Schoenbaum 305

**Office Hours:** W 10:30-noon

**Course Objectives:**

This is the second of a two-course sequence in financial accounting and reporting at the intermediate level. The objective of this course is to learn (1) how and why particular accounting principles are applied and (2) the economic consequences of these accounting procedures. This course focuses on measurement and reporting for investments, liabilities, leases, pensions, income tax, equity transactions, equity-based compensation, and EPS.

**Textbook:**

*Required: **Intermediate Accounting*** by Spiceland, Sepe, and Nelson (Irwin/McGraw-Hill, 8<sup>th</sup> edition). The textbook and the McGraw-Hill online homework manager (CONNECT) are both required. To access the CONNECT system, go to:

<http://connect.mheducation.com/class/hamm3201-s2017>

**Lecture notes:**

Slides will be posted before 5pm of the day prior to the lecture. Please make sure to print and bring them to class.

**Use of Calculators:**

You are required to have a basic four-function calculator for the quizzes and exams. Any sorts of programmable/financial calculators and/or calculators with extensive memory functions are not acceptable.

**Grade Components:**

The course grades will be assigned using the following weights:

	Point
Assignments	200
Exams (140*5)	700
Participation/Professionalism	100
<b>Total</b>	<b>1000</b>

I follow OSU standard grade scheme to assign final letter grades.

**Classroom Environment:**

I expect that you will treat this course as a professional engagement. Each student is allocated 100 points at the start of the quarter. Deductions are made at my discretion without warning.

- Please be on time and remain throughout the class meeting. Display courteous behavior to your classmates. Cell phones, laptops, and tablets should be turned off during class time.
- Please be prepared to answer questions and participate in discussions.
- I take attendance up to ten times. The deduction for absence is -10 each time.
- Extra points may be awarded to those who contribute most to the class discussion.

**Assignments:**

There will be bi-weekly group and/or individual assignments. Details TBD.

**Exams:**

There are 7 exams. They are closed-book exams, and you're allowed to bring a basic four function calculator. Please note that exam dates in the second half of the semester are subject to change. Changes are made most likely due to weather related class cancellations.

	Section	Date	Exam Time
Exam 1-6	All	See <u>Course Schedule</u>	in-class
Exam 7	4334-9:10am	Fri Apr 28	10:00am
	4472-1:50pm	Tue May 2	4:00pm
	4333-3:00pm	Fri Apr 28	4:00pm

The lowest two scores will be dropped from the final grade calculation.

There are no make-up exams for any reason. See the following sections for further details.

**Course Schedule:**

Week	Starting on	Mon	Wed	Fri
1	9-Jan	Ch.6 Time Value of Money	Ch. 12 Investment	Ch. 12 Investment
2	16-Jan		Ch. 12 Investment	Ch. 12 Investment
3	23-Jan	Exam 1	Ch. 14 Bonds & Notes	Ch. 14 Bonds & Notes
4	30-Jan	Ch. 14 Bonds & Notes	Ch. 14 Bonds & Notes	Ch. 14 Bonds & Notes
5	6-Feb	Exam 2	Ch. 15 Leases	Ch. 15 Leases
6	13-Feb	Ch. 15 Leases	Ch. 15 Leases	Ch. 15 Leases
7	20-Feb	Exam 3	Ch. 17 Pensions	Ch. 17 Pensions
8	27-Feb	Ch. 17 Pensions	Ch. 17 Pensions	Ch. 17 Pensions
9	6-Mar	Exam 4	Ch. 16 Income Taxes	Ch. 16 Income Taxes
Spring Break				
10	20-Mar	Ch. 16 Income Taxes	Ch. 16 Income Taxes	Ch. 16 Income Taxes
11	27-Mar	Exam 5	Ch. 18 SH's Equity	Ch. 18 SH's Equity
12	3-Apr	Ch. 18 SH's Equity	Ch. 18 SH's Equity	Ch. 18 SH's Equity
13	10-Apr	Exam 6	Ch. 19 SBC/EPS	Ch. 19 SBC/EPS
14	17-Apr	Ch. 19 SBC/EPS	Ch. 19 SBC/EPS	Ch. 19 SBC/EPS
15	24-Apr	TBD		

**Exam Conflicts:**

For any exam, you can obtain permission to be excused from a scheduled exam only in the following cases:

- Serious illness and 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. Students who miss an exam without making arrangements with me will receive an exam grade of zero.

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 upper respiratory infections (i.e., 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 never an excuse for missing a scheduled exam.
- A job interview is usually not an excuse for missing an exam. However, if you can provide solid documents from the interviewer before the exam, that you cannot physically be here to take the exam, I will extend permission. If, for example, the interview ends at 10am in a town two hours away, you are still responsible for taking a 12:45pm exam.
- 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 an exam **with** permission:**

The portion of his/her course grade will be shifted to the next exam. Any difference in difficulty will not be adjusted.

**If a student misses an exam **without** permission:**

He/she will receive a zero grade for the exam.

**Re-grading:**

If you believe your exam is incorrectly graded, submit the entire original copy of the complete exam within **two days** of the return of the exam. Include a signed memo which legibly and fully explains your contention. Exams which have been altered in any way will not be re-graded, the exam score will be changed to a zero, and the appropriate judicial panel will be notified. I reserve the right to review the entire exam; thus your grade could go up or down. There will be no grading appeals after the two-day deadline has passed.

**Academic Misconduct:**

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 and code of academic conduct. You can view these documents or download pdf versions at:

[http://studentaffairs.osu.edu/resource\\_csc.asp](http://studentaffairs.osu.edu/resource_csc.asp)

<http://www.gradsch.ohio-state.edu/academic-and-research-misconduct.html>

It is also expected that each student will behave in a manner that is consistent with the Fisher Honor Statement, which reads as follows:

*As a member of the Fisher College of Business Community, I am personally committed to the highest standards of behavior. Honesty and integrity are the foundations from which I will measure my actions. I will hold myself accountable to adhere to these standards. As a future leader in the community and business environment, I pledge to live by these principles and celebrate those who share these ideals.*

While most students have high standards and behave honorably, like every academic institution we sometimes encounter cases of academic misconduct. The consequences of cheating are not trivial. According to University Rule 3335-31-02, all SUSPECTED cases of academic misconduct will be reported to the Committee of Academic Misconduct. On behalf of the majority of the students who make an honest effort in this class, I will take actions against anyone suspected of academic 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.

**Students with Disabilities Contact Information:**

Any student who feels she/ he may need accommodation based on the impact of a disability should contact the instructor privately to discuss your specific needs. Please contact the Office for Disability Services at 614-292-3307 in 150 Pomerene Hall to coordinate reasonable accommodations for students with documented disabilities.



**Syllabus is subject to change:**

Please note that this syllabus is preliminary and 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.