

**THE OHIO STATE UNIVERSITY**  
**Max M. Fisher College of Business**

**AMIS 3201 - Financial Accounting II**  
**Summer 2017**

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<i>Instructor:</i>	Min Park
<i>Office:</i>	Fisher Hall 328
<i>E-mail:</i>	park.1986@osu.edu
<i>Class Time:</i>	Monday/Wednesday 2:40PM - 4:15PM Schoenbaum Hall 305
<i>Office Hours:</i>	Tuesdays 2:00 - 3:00PM and by appointment

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**A. 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 will reinforce the conceptual basis for financial reporting covered in 3200 and will especially focus on matters related to investing and financing activities.

**B. Course Materials (Required)**

1. Spiceland, Sepe, Nelson, & Thomas, Intermediate Accounting, Eighth Edition, Irwin-McGraw Hill Publishing Company, 2016
2. Non-programmable (non-graphing) calculator to be used at exams

**C. Grade Components**

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.

***Course Grade Components***

Grades for the course will be determined as follows:

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<b>Item</b>	
Mid-Term Exam 1	300 points
Mid-Term Exam 2	300 points
Final Exam	400 points
Attendance (-10 for each absence/late arrival after 3 instances)	0 points
<b>Total</b>	<b>1,000 points</b>

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### ***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.

### ***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. 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.***

### ***Exams:***

Midterm examinations are scheduled on Wednesday, June 7 and Wednesday, July 5 and will be given from 2:40 – 4:15 pm (class time). The final examination is scheduled on Monday, July 31 from 4:00 – 5:45 pm. 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). The location of the final exam will be announced later. There are no make-up exams for any reason. See the following section for further details.

### ***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.

***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 quarter 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 exams and submitting it as your own work, dishonest practices in connection with exams, and violation of course policies regarding exams. For additional information on academic misconduct, see the code of student conduct.

## D. Course Schedule

<b>Date</b>	<b>Reading</b>	<b>Topic</b>	<b>Practice Assignments</b>
5/10	Chapter 6	Time Value of Money	E6-2, 3, 6, 7; P6-2
5/15	Chapter 12	Investments	E12-5, 8, 9, 13; P12-5, 6
5/17	Chapter 12	Investments	E12-16, 17, 20, 21; P12-13
5/22	Chapter 12	Investments	E12-1, 2; P12-2, 7
5/24	Chapter 14	Bonds and Long-Term Notes	E14-1, 2, 3, 4, 5; P14-1
5/29		<b>No Class: Memorial Day</b>	
5/31	Chapter 14	Bonds and Long-Term Notes	E14-9, 10, 16; P14-2, 8
6/5	Chapter 14	Bonds and Long-Term Notes	E14-20, 23; P14-14, 18
6/7		<b>Midterm Exam 1 (In-class)</b>	
6/12	Chapter 15	Leases	E15-4, 6, 7, 8, 12; P15-2
6/14	Chapter 15	Leases	E15-5, 15, 16; P15-3, 4, 5
6/19	Chapter 15	Leases	E15-17, 19; P15-7, 8, 9
6/21	Chapter 16	Accounting for Income Taxes	E16-2, 3, 4, 5, 7
6/26	Chapter 16	Accounting for Income Taxes	E16-13, 14, 15, 16
6/28	Chapter 16	Accounting for Income Taxes	P16-1, 2, 6
7/3		Review	
7/5		<b>Midterm Exam 2 (In-class)</b>	
7/10	Chapter 17	Pensions	E17-4, 5, 6, 7, 8; P17-7
7/12	Chapter 17	Pensions	E17-10, 11, 19, 21; P17-10
7/17	Chapter 17	Pensions	E17-16; P17-12, 13
7/19	Chapter 18	Shareholder's Equity	E18-1, 3, 5, 11, 13; P18-2
7/24	Chapter 18	Shareholder's Equity	E18-10, 19, 20, 23
7/26	Chapter 19	Earnings Per Share	E19-10, 14, 16, 17; P19-15
7/31		<b>Final Exam (4:00PM – 5:45PM)</b>	

*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.