

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Undergraduate Programs	UUPC Approval <u>10/9/2023</u> UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner Posted _____ Catalog _____
	Department Accounting College College of Business	
Current Course Prefix and Number ACG 3141	Current Course Title Intermediate Theory 2	
<i>Syllabus must be attached for ANY changes to current course details. See Checklist. Please consult and list departments that may be affected by the changes; attach documentation.</i>		
Change title to: Change prefix From: To: Change course number From: To: Change credits* From: To: Change grading From: To: Change WAC/Gordon Rule status** Add <input type="checkbox"/> Remove <input type="checkbox"/> Change General Education Requirements*** Add <input type="checkbox"/> Remove <input type="checkbox"/> <small>*Review Provost Memorandum **WAC/Gordon Rule criteria must be indicated in syllabus and approval attached to this form. See WAC Guidelines. ***General Education criteria must be indicated in syllabus and approval attached to this form. See GE Guidelines.</small>	Change description to: This course explores some of the advanced topics and skills used in creating a set of basic financial statements and is critical for anyone who desires an accounting or auditing career. This course is also useful for anyone who aspires to have a career that involves interpreting financial statements or overseeing the financial reporting function. Specifically, the course explores accounting rules for investments, leases, current liabilities, bonds, income taxes, earnings per share, equity, and preparing the statement of cash flows. Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to: Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade (default is D-).	
Effective Term/Year for Changes: Spring 2023 2024	Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone Julia L. Higgs; jhiggs@fau.edu; February 28, 2022		
Approved by Department Chair _____ College Curriculum Chair _____ College Dean _____ UUPC Chair _____ Undergraduate Studies Dean _____ UFS President _____ Provost _____	Date _____ _____ _____ _____ _____ _____ _____	

Email this form and syllabus to mianning@fau.edu seven business days before the UUPC meeting.

ACG 3141
Intermediate Theory 2
Spring 2024

Instructor Information

Angela Gaze, CPA

Office: KH109 (College of Business on the Boca Raton campus)

In-person office hours: Tuesdays, 1:30 p.m. – 2:30 p.m.

Virtual office hours: Tuesdays, 4:30 p.m. – 5:30 p.m. (via Webex)

Telephone: 561-297-3643 (please call only during office hours help on campus)

Email: agaze@fau.edu (this is the best way to reach me)

Instructional Method

The instructional method is "Primarily Classroom", which means that less than 50% of the course is delivered online. Students are expected to attend in-person classes and to have read the material assigned for the week before class. Some content may also be delivered online asynchronously.

The course accessible only through FAU's learning management system—**Canvas:** <https://canvas.fau.edu/>. You must log into Canvas with your FAU ID and Password to access the materials and assignments in this course.

If you do not know your FAU ID or Password click the following link for help.

<http://www.fau.edu/oit/accounts/index.php>

You are expected to access the Canvas website daily to check for syllabus updates, announcements, assignments, and other course materials. Not checking Canvas is not an excuse.

WARNING: Do not use the Canvas App (Mobile App) to access or submit assignments for this course. In the past, the Canvas App (Mobile App) has proven unreliable. You should only be accessing and submitting assignments for this course via FAU's Canvas website <https://canvas.fau.edu/>

Required Text and Materials

The ISBN numbers for the E-book version and printed version of the textbook required for course are listed below.

- J. David Spiceland, Mark W. Nelson, and Wayne B. Thomas. Intermediate Accounting (with Connect SmartBook Access), **10th edition**. McGraw-Hill education, 2020. E-book via Follett Access program ISBN 9781264082957 (only available from FAU bookstore); Loose-leaf (printed) version of the textbook with Connect SmartBook Access ISBN [9781260696325](https://www.mhhe.com/spiceland/9781260696325).
- Basic or Financial Calculator (You may NOT use your cell phone, laptop, or similar electronic devices (e.g., Apple watch) as your calculator).
- Computer with a non-wireless internet connection - running on Mac OS 10.12 or Windows 7, or higher, with speakers or headphones, camera, microphone, media player software (including MP3 audio and video), backup device for computer files, and a non-wireless internet connection – **Important: See Computer Requirements below.**

Computer Requirements

- Operating System
 - **A computer that can run Mac OS 10.12 or Windows 7, or higher**

- **Computer with internet connection**
- **Chrome OS – minimum version 56**
- **Important: Read the information found under Online Proctored Exams and Quizzes in this document.**

- Peripherals
 - A backup option should be available to minimize the loss of work. This can be an external hard drive, a USB drive, cloud storage, or your folder on the FAU servers.
 - Webcam/Camera – **Important: The camera must be maneuverable enough to scan the entire room before taking an exam.**
 - Speakers

- Software
 - Please visit FAU’s Canvas webpage at www.fau.edu/canvas and scroll down the page to GETTING STARTED and Click on Frequently Asked Questions for LMS Browser compatibility with your computer. Make sure your Internet browser is compatible and that you have all the recommended plug-ins installed. Also, under GETTING STARTED Click on Students for resources to assist students with getting acclimated to Canvas.
 - Media player software (including MP3 audio and video)
 - Certain assignments, exams, and quizzes will require the use of Excel, Microsoft word, and other computer software technology (e.g., Connect, Online Proctoring Software (Respondus LockDown Browser & Monitor), etc.).
 - Other software may be required for specific learning units and/or, modules and exams, but the links to download and install it will be provided within the applicable unit and/or module.

Support Services and Online Resources

- [Center for eLearning and Student Success](#)
- [Counseling and Psychological Services](#)
- [FAU Libraries](#)
- [Office of Information Technology Helpdesk](#)
- [Office of International Programs and Study Abroad](#)
- [Office of Undergraduate Research and Inquiry](#)
- [Student Accessibility Services](#)

Course Description

Intermediate Theory 2 (ACG 3141) 3 credits

This course explores some of the advanced topics and skills used in creating a set of basic financial statements and is critical for anyone who desires an accounting or auditing career. This course is also useful for anyone who aspires to have a career that involves interpreting financial statements or overseeing the financial reporting function. Specifically, the course explores accounting rules for investments, leases, current liabilities, bonds, income taxes, earnings per share, equity, and preparing the statement of cash flows.

Course Prerequisites

Prerequisite: ACG 3131 (3 credit hours)

Prerequisite or Co-requisite: GEB 3213 (3 credit hours)

Students lacking proper prerequisites may be administratively withdrawn from this or any other accounting course at any time during the term without receiving a tuition refund.

Course Learning Objectives

Upon successful completion of this course, students will be able to:

1-Demonstrate an understanding of long-term debt with the focus on bonds. Calculate the selling price of bonds; prepare amortization schedules and journal entries. Analyze how to accrue interest when financial statements are prepared between interest dates and when bonds are issued between interest dates. Demonstrate knowledge of the financial statement presentation and required disclosures for bonds.

2-Determine how to account for debt when it is retired early. Analyze and determine how to report liabilities at fair value.

3-Define the essential characteristics of liabilities; determine their proper classification (current vs. non-current), and valuation. Identify and demonstrate an understanding of the different types of liabilities such as: accounts payable, accrued liabilities, notes payable, liabilities from advance collections, gift cards, etc. Calculate interest on notes payable. Analyze and determine how to account for contingencies (e.g., warranties) while taking into account subsequent event information when necessary.

4-Identify the components of shareholders' equity (e.g., paid-in capital, retained earnings, etc.) and how to properly present and disclose information pertaining to shareholders' equity. Demonstrate how to account for the issuance and repurchase of shares. Identify shareholder rights associated with different classes of shares.

5-Demonstrate an understanding of the different types of dividends. Analyze and determine how to account for dividends (e.g., cash, property, etc.) and stock splits.

6-Calculate earnings per share (EPS), diluted EPS, and understand the impact of equity transactions on EPS.

7- Analyze investment transactions to determine their effect on financial statements, if any, prepare journal entries, and properly categorize the investments as held-to-maturity, available-for-sale, or trading securities. Demonstrate how to account for investments using the fair value through net income and equity methods.

8-Identify the criteria used to classify leases and determine the proper classification of leases from both the lessee and lessor's perspective. Calculate the present value of the minimum lease payments taking into consideration concepts such as purchase options, guaranteed residual value, etc. Prepare lease amortization schedules and journal entries. Analyze lease transactions to determine their effects on financial statements.

9- Demonstrate an understanding of the temporary differences that cause deferred tax assets/liabilities. Identify permanent differences and determine their impact on taxable income. Calculate deferred tax asset/liabilities taking into account multiple temporary differences and varying tax rates. Prepare the journal entry to record income taxes. Determine when a valuation allowance is recorded and how to present deferred tax assets/liabilities. Demonstrate understanding of net operating losses.

10- Analyze accounting transactions to determine their effect on the statement of cash flows, if any, and properly categorize the transactions as operating, investing, financing or non-cash investing and financing activities when preparing the statement of cash flow. The focus will be on the direct method of reporting cash flows.

Mandated Assessment Criteria: Florida Atlantic University's College of Business has mandated assessment procedures for all major programs. This course, among others for the accounting major, is used to meet these requirements. The tests utilized in this course are designed to meet the assessment criteria related to content and critical thinking skills.

Grading Scale

The grading scale, which may be modified to allow for a curve if warranted, is tentatively as follows:

A	92% and above	C	72 - 77%
A-	90 - 91%	C-	70 - 71%
B+	88 - 89%	D+	68 - 69%
B	82 - 87%	D	62 - 67%
B-	80 - 81%	D-	60 - 61%
C+	78 - 79%	F	59% and below

The minimum grade required to pass the course is a “C”.

Course Evaluation Method

Tentative Grading Policy - Points will be allocated as follows:

4 Exams, one of which is a Comprehensive Final Exam	400 points
**Connect Quizzes	40 points
**Connect SmartBook Assignments	40 points
Total Possible Points	480 points

**The Connect SmartBook Assignments include questions and material pertaining to International Financial Reporting Standards (IFRS) for certain chapters.

Exams: There will be **4 exams**. Each exam is split into two parts. Exam 1, 2, and 3 will be in-person exams. Final Exam-Part 1 a take-home exam. Final Exam-Part 2 is an online Comprehensive Final Exam administered via Connect the exam will be available on Canvas under the *Assignments* tab. Details on each exam will be posted on Canvas. **IMPORTANT: The dates for each respective exam are listed on the syllabus.** Missing or failure to complete and submit an exam by the respective due date will result in your receiving zero points on the respective exam. Extensions will not be granted. Contact me if you miss an exam.

The most common reason students do not do well on the Theory 2 Exams is because they do not read the chapters and lecture notes at least 3 times, or complete the assigned exercises, problems, and Connect assignments listed on the syllabus. You must be dedicated to DOING the work (Please read the Homework Collection section farther down below in this document).

The instructor may give a grade of zero on an exam or a failing grade for the course, and pursue a violation of the Code of Academic Integrity for any irregularities. These penalties can be assessed even after exam grades are released.

Online Proctored Exams and Quizzes

My intention is that all exams (except for the Final Exam) will be in-person. Information on the Final Exam is included above under the “Course Evaluation Method” section. However, in the event that we cannot take the in-person exams on campus, the exams will be available on Canvas under the *Quizzes* tab. FAU’s College of Business uses different software and or firms to proctor online exams and quizzes. This system offers two important benefits: 1) it allows you to continue taking exams and quizzes anywhere online, and 2) it helps to protect the academic integrity of the course by verifying your identity and ensuring that the exam or quiz is completed honestly by all students.

The online proctoring software that will be used for online exams in this course is Respondus LockDown Browser & Monitor (often referred to as LockDown Browser & Respondus Monitor or Respondus LockDown Browser). Note: The firm or software used to proctor/monitor online exams, quizzes, etc. in this course may change at any time during the semester. Please refer to the Computer Requirements section of this syllabus before starting an exam.

In the event that we cannot take the in-person exams on campus, the exams will be proctored online with recorded video and audio. You must download and install the online proctoring software on your computer and complete the practice quiz before taking the exam. The proctoring software will record you via webcam. Because the online exams will be monitored via video, they cannot be taken in the campus computer labs or any public computer lab such as a library, so students will need access to a computer in a private room. Students are cautioned against using public hotspots, including FAU wireless access, when taking exams because an interruption in service could cause you to be kicked out of the exam. Having technical difficulties, or not understanding how to use the technology, is not an excuse for missing an exam deadline. No makeup examinations will be given. Extensions will not be granted.

A **practice quiz** will be given prior to the first online exam to allow you to familiarize yourself with the online proctoring software (e.g. Respondus LockDown Browser). The purpose of the practice quiz is to test your equipment and the use of the online proctoring software. Details regarding the practice quiz will be posted on Canvas.

CAUTION: Be sure that your computer is fully charged, that your battery can last for longer than the allotted time for the exam, and that your power cord and outlet plug are secure and do not need adjusting.

The below online exam rules are to replicate the testing environment of a classroom setting.

- Proctored exams are **closed books with no internet browsing**.
- When blank paper is permitted for an exam, you must show the front and back of the blank sheet(s) of paper before you start the exam.
- You cannot use any other electronic devices, other than your computer and a basic or financial calculator while taking the exam. You cannot use your cell phone or any similar electronic device (e.g., Apple watch) as your calculator.
- You must show the calculator to be used during the exam to the proctor, at the beginning of the exam.
- When scanning the room with the camera before taking the exam, be sure to include a 360-degree horizontal view of the room, then also include your desk and the floor immediately below your desk.
- Failure to show proper valid photo identification upon taking a video proctored exam will be considered an attempt at cheating and will result in your receiving zero points on the respective exam. Valid forms of photo identification for this course when accessing exams are as follows: **Current Florida Driver’s License, FAU Student ID or Passport**.
- Only one exam submission is allowed.
- Each exam will be timed – the time limit for each Exam will be posted on Canvas. Failure to complete and submit an Exam by the specified due date and time will result in a score of zero for the Exam. **Extensions will not be granted.**

- Students are responsible for monitoring their time while taking each respective exam. Students are responsible for watching the timer and submitting the exam **before the time allotted for the exam has elapsed**. The exam will not automatically be submitted once the time allotted has elapsed.
- You must not take the computer into another room to finish testing (exam must be completed in the same room the “Examination Environment View” is completed in).
- No one is permitted in the room with you at any time or for any reason while taking this exam.
- Turn off all TVs, radios, or other sound producing electronics.
- The only items open on your computer during an exam should be for taking the exam, not any other sites or files.
- Do not wear sunglasses or a hat with a bill or brim.
- Stay in roughly the same position during the exam so that you are in view of the camera for the entire exam (no slouching, changing laptop position, blocking or moving the camera). Moving out of the view of the camera will be regarded as an exam violation.
- Once you begin an exam you must complete the exam within the time allotted. **None of the exams in this course can be saved and resumed later.**
- Students are not permitted to copy, take pictures, or save an exam to any electronic device. I will assume that the student who attempts to copy, take pictures, or save an exam to any electronic device is trying to achieve an unfair advantage over other students, and that student shall receive a zero for the exam, and be reported for violating FAU’s Code of Academic Integrity Policy.

Connect SmartBook and Connect Assignments

When you register for Connect, be sure to use **your FAU email address**. Use of any other email account will make it difficult for your grades to show up in canvas.

The Connect Assignments are set-up in the format of quizzes, Excel Assignment(s), homework, exams etc.

Connect Assignments are timed; the time limit for each assignment, when applicable, can be found in Connect by clicking on the arrow or lock image to the right of the assignment.

The number of attempts allowed for each respective assignment, when applicable, can be found in Connect by clicking on the arrow or lock image to the right of the assignment. The lock image appears if the assignment/quiz has not opened yet.

IMPORTANT: Instructors do not have access to individual student Connect accounts. **It is the student’s responsibility to confirm that their score for each respective Connect Assignment is reflected in the Canvas gradebook with 24 hours after the due date of each respective assignment.**

If the student’s score is not appearing the Canvas gradebook, **it is the student’s responsibility to contact McGraw Hill’s Customer Service Department at 1-800-331-5094** to report the issue, to get the issue resolved. Also, students should request a **case number** from the customer service agent assisting them with resolving the matter.

After contacting McGraw Hill’s Customer Service Department, email Professor Gaze immediately apprising her of the issue. **Include the case number you were assigned by the customer service representative you spoke with at McGraw Hill’s Customer Service Department in your email to Professor Gaze.**

Failure to properly report any issues you encounter using Connect to McGraw Hill’s Customer Service Department and get a case number for the issue being reported, will result in your being assigned a score of zero for the respective Connect Assignment.

IMPORTANT: The due dates for the Connect SmartBook and Connect Assignments are listed on Canvas. Failure to complete and submit the Connect SmartBook and Connect Assignment(s) by the specified due dates will result in a score of zero for the respective assignment(s). **Extensions will not be granted.**

Attendance Policy

Students are required to attend all class meetings. Students are expected keep up with the readings, assignments, quizzes, etc. listed on the syllabus and Canvas for examination purposes. **Students are also expected to complete ALL EXAMS and ASSIGNMENTS** applicable to the current semester (e.g., the Connect SmartBook and Connect Assignments) **by the respective due dates.**

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance.

Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

Email Policy

Except for weekends and holidays, the instructor will typically respond to email (Canvas inbox or FAU email) within 48 hours. You should ask course-related questions in the FAQ Discussion board. If you have questions of a personal nature, you should email the instructor.

Netiquette

Due to the casual communication common in the online environment, students are sometimes tempted to relax their grammar, spelling, and/or professionalism. Please remember that you are adult students and professionals—your communication should be appropriate. For more in-depth information, please see the [FAU Statement on Netiquette](#).

Homework Collection

Although not collected, this is ***THE MOST IMPORTANT aspect of the course. You must be dedicated to DOING the work***—not merely watching or listening in class. **Students must be prepared with the assignments for each day as listed on the syllabus; under the tentative schedule for this semester.**

Solutions to certain handouts, exercises and problems are posted on Canvas under the Modules.

WARNING: Reviewing solutions before investing significant effort to solve homework on your own will give you a false sense of accomplishment and understanding! **You must be doing more than just the Connect Assignments.** Exams, and ultimately your professional career in accounting, require a TRUE understanding of the issues.

In addition, exams typically incorporate an element of time pressure. **You must know the material to finish the exam in the time allowed. As in any profession, *practice* (i.e., homework) is crucial to success. Plan to spend at least 9 hours a week studying and completing the material assigned in this course.**

Academic Irregularities, Honesty and Classroom Conduct

A fundamental principle of academic, business and community life is honesty. In the academic environment, the following are critical:

Appropriate online classroom behavior is expected at all times, including respect for the instructor and peers. Disruptive online classroom behavior is unfair to other students who are in class to learn, as well as to the instructor, and will not be tolerated. Disruptive behavior is defined in the FAU Student Code of Conduct as “... *activities which interfere with the educational mission within classroom.*” Students who behave in the classroom such that the educational experiences of other students and/or the instructor’s course objectives are disrupted are subject to disciplinary action. Such behavior impedes students’ ability to learn or an instructor’s ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor’s expectations for classroom conduct.

Students at Florida Atlantic University are expected to maintain the highest ethical standards, Academic dishonesty, including cheating and plagiarism, is considered a serious breach of these ethical standards, because it interferes with the University mission to provide a high quality education in which no student enjoys unfair advantage over any other. Academic dishonesty is also destructive of the University community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty.

Anti-plagiarism Software

The Internet is a powerful tool providing access to a wealth of information. Students are reminded that plagiarism guidelines that apply to printed materials also apply to materials accessed via the Internet.

Plagiarism is a very serious violation. Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University’s honor code discussed above. Refer to FAU’s Code of Academic Integrity for more information regarding violations.

Selected University and College Policies: *These policies are considered an integral part of this syllabus*

School of Accounting Policies

Students are responsible for School of Accounting policies available at

<http://www.business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty.

For more information, please see FAU Regulation 4.001 at: [FAU Regulation 4.001](#).

Disability / Accessibility Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however, disability services are available for students on all campuses. For more information, please visit the SAS website at www.fau.edu/sas/.

The telephone number for the Davie SAS office located in LA 131 is (954) 236-1222.

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being.

For more information, go to <http://www.fau.edu/counseling/>

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.

For further information, please see FAU Regulation 2.007 at: [FAU Regulation 2.007](#).

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the

university's "Writing Across the Curriculum" and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper process required to withdraw from the course.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

Tentative Schedule, which may be amended at any time:

Date	Work that should be completed prior to the class meeting BE = Brief Exercise, E = Exercise, P = Problem
January 11	Read Chapter 14 (pages 772-786, 791-792, & Read Appendix 14A (pages 805-807))
January 13	Read Chapter 14 (Early Extinguishment of Debt on page 795 & Illustration 14-17, and Option to Report Liabilities at Fair Value pages 801-804) Complete Exercises 14-2, 14-3, 14-5, 14-6, 14-9, 14-10, 14-11, 14-23, 14-29, 14-30, and 14-32 Complete Problems 14-2, 14-3, 14-4, 14-18, 14-21, 14-22, and 14-25
January 18	Complete Chapter 14 Complete Connect SmartBook Assignment Due 1-23-22 Chapter 14 Complete Connect Quiz Due 1-23-22 (Helpful Hint – Similar to Exercise 14-9; Issuance of Bonds)
January 20	Read Chapter 13 Complete Exercises 13-1, 13-2, 13-3, 13-6, 13-7, 13-8, 13-9, 13-11, and 13-13 Complete Exercises 13-15, 13-17, 13-18, 13-20, 13-21, 13-23, 13-24, and 13-25 Complete Problems 13-1, 13-2, and 13-9
January 25	Complete Chapter 13 Complete Connect SmartBook Assignment Due 1-30-22 Chapter 13 Complete Connect Quiz Due 1-30-22 (Helpful Hint – Similar to Problem 13-1; Notes Payable & Interest)
January 27	Exam 1-Part 1 See Exam Instructions on Canvas
February 1	Exam 1-Part 2 See Exam Instructions on Canvas
February 3	Read Chapter 18 Complete Brief Exercises 18-3, 18-4, 18-5, 18-6, 18-7, 18-10, 18-11, 18-12, 18-13, 18-14, 18-15
February 8	Complete Exercises 18-1, 18-3, 18-4, 18-5, 18-7 (Requirement 1 only), 18-10, 18-11, 18-12, 18-13, 18-14, 18-15, 18-17, 18-18, 18-19, 18-20, 18-21, and 18-23 Complete Problems 18-2, 18-4, and 18-6
February 10	Complete Chapter 18 Complete Connect SmartBook Assignment Due 2-13-22 Chapter 18 Parts A & B Complete Connect SmartBook Assignment Due 2-13-22 Chapter 18 Part C Complete Connect Quiz Due 2-13-22 (Helpful Hint – Similar to Problem 18-3; Recquired Shares: Retired & Treasury Shares)
February 15	Read Chapter 19 (pages 1119-1140) Complete Exercises 19-12, 19-13, 19-14, 19-15, 19-16, 19-17, 19-18, 19-19, 19-20, 19-24, 19-26 Complete Problems 19-8, 19-9, 19-10, 19-11, 19-12, 19-13, 19-16, 19-17, and 19-18 Additional Exercise and Problems Pertaining to Order of Entry: Exercise 19-21 and Problem 19-14 and Problem 19-15

February 17	Complete Chapter 19 Complete Connect SmartBook Assignment Due 2-20-22 Chapter 19 Part B Complete Connect Quiz Due 2-20-22 (Helpful Hint – Similar to Exercise 19-19; Earnings per Share: Basic and Diluted)
February 22	Exam 2 – Part 1 See Exam Instructions on Canvas
February 24	Exam 2 – Part 2 See Exam Instructions on Canvas
March 1	Read Chapter 12 Complete Exercises 12-2, 12-3, 12-6, 12-7, 12-9, 12-11, 12-12, 12-13, and 12-14, 12-15, 12-16, 12-17, and 12-18, 12-19, 12-20, 12-21, 12-22, 12-23, and 12-24
March 3	Complete Problems 12-7, 12-9, and 12-10 Complete Brief Exercises 12-2, 12-3, 12-4, 12-5, 12-11, 12-12, and 12-13 Additional Exercises 12-1, 12-5, and 12-10
March 8	No Class – Spring Break
March 10	No Class – Spring Break
March 15	Complete Chapter 12 Complete Connect SmartBook Assignment Due 3-20-22 Chapter 12 Part A Complete Connect SmartBook Assignment Due 3-20-22 Chapter 12 Part B Complete Connect Quiz Due 3-20-22 (Helpful Hint – Similar to Problem 12-10; Investments)
March 17	Read Chapter 15 (focus on Lessee accounting) Complete Brief Exercises 15-4, 15-5, and 15-15
March 22	Complete Exercises 15-2, 15-3, 15-6, 15-12, 15-13, 15-16, 15-27, and 15-29 Complete Problem 15-3
March 24	Complete Chapter 15 (focus on Lessor accounting) Complete Brief Exercises 15-1, 15-3, and 15-6 Complete Exercises 15-4, 15-5, 15-7, 15-8, 15-11, 15-15, 15-17, 15-25, 15-30, 15-31, 15-35, and 15-36 Complete Connect SmartBook Assignment Due 3-27-22 Chapter 15 (Covers Lessee & Lessor) Complete Connect Quiz Due 3-27-22 (Helpful Hint – Similar to Exercise 15-6; Lessee: Finance Lease)
March 29	Exam 3 – Part 1 See Exam Instructions on Canvas.
March 31	Exam 3 – Part 2 See Exam Instructions on Canvas.
April 5	Read Chapter 16 (pages 908-942) Complete Exercises 16-1, 16-4, 16-6, 16-12, 16-13, 16-15, 16-16, 16-17, 16-18, 16-21, 16-22, 16-23, 16-26, 16-27, 16-28, and 16-30
April 7	Complete Problems 16-3, 16-5, and 16-7 Additional Exercises 16-8, 16-9, 16-10, 16-11, 16-19, 16-20, and 16-31 Additional Brief Exercises 16-1, 16-2, 16-9, and 16-16

April 12	<p>Complete Chapter 16</p> <p>Complete Connect SmartBook Assignment Due 4-17-22 Chapter 16 Complete Connect Quiz Due 4-17-22 (Helpful Hint – Similar to Exercise 16-22; Income Taxes: Multiple Differences)</p> <p>Read Chapter 21 - Focus on the Direct Method of Cash Flows</p>
April 14	<p>Continue with Chapter 21 - Focus on the Direct Method of Cash Flows</p> <p>Complete Exercises 21-1, 21-2, 21-14, 21-23, 21-25, and 21-27 Complete Problems 21-1, 21-2, 21-3, 21-4, and 21-5 Additional Exercises 21-3, 21-4, 21-5, 21-6, 21-7, 21-9, and 21-13 Additional Problems 21-6 (Complete requirement 2 only); 21-8 (Complete requirement 1 only)</p>
April 19	<p>Finish Chapter 21</p> <p>Complete Connect SmartBook Assignment Due 4-19-22 Chapter 21 Complete Connect Quiz Due 4-19-22 (Helpful Hint – Similar to Problem 21-4; Statement of Cash Flow: Direct Method)</p> <p>Comprehensive Final Exam Review</p>
April 21	<p>Final Comprehensive Exam – Part 1 See Exam Instructions on Canvas.</p> <p>Comprehensive Final Exam Review</p>
April 26	No Class – Reading Day
May 3 Online Exam	Final Comprehensive Exam – Part 2 See Exam Instructions on Canvas.

Important dates

Last day to Drop/Add a course is January 14th.

Last day to drop a course without receiving an “W” (fee liable) is March 25th.

Note: These dates are furnished for your convenience; you are responsible for confirming the accuracy of these dates with the University Registrar.

Syllabus Changes

This syllabus contains a tentative schedule of learning. This syllabus may be amended at any time as deemed necessary by the instructor. See the School of Accounting Policies Section 2 at

<http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>.