



ACCT 303: Intermediate Financial Accounting III Course Syllabus – Winter 2021

| | |
|-------------------------------|--|
| Instructor: | Dr. Pinky Rusli |
| Office address: | Grise Hall 518 |
| Email address: | pinky.rusli@wku.edu |
| Method of instruction: | Online |
| Office hours: | by appointment via Zoom |

The Zoom link for my office hours:

<https://wku.zoom.us/j/98356290327?pwd=YVEydHRaaWxiRXlY3Ym0wNmJRUTVXZz09>

Course Learning Objectives

This course is a continuation of ACCT 300 (Intermediate I) and ACCT 301 (Intermediate II). The course covers comprehensive analysis of financial accounting topics, including investments, revenue recognition, accounting for pension and postretirement benefits, and accounting for leases. The objective of this course is to identify and analyze complex business transactions and their impact on financial statements.

Prerequisites

- Completion of ACCT 301 with a grade of C or better.

Course Materials

- *Intermediate Accounting* (17th ed.) by Kieso, Weygandt, and Warfield.
- WileyPlus access (the online portal that allows you to access an eBook, homework assignments, and other supplemental materials).

WileyPlus Registration

Please make sure that you register for the correct WileyPlus class. You will need a WileyPlus registration code to register for this class. A guide to WileyPlus registration is on Blackboard.

Announcements on Blackboard

I will use Blackboard to make announcements to students. Students are expected to check Blackboard daily for such announcements. Given the hybrid nature of the class due to the Covid-19 pandemic, Blackboard will be an especially important platform for the class.

Course Points

| | |
|------------------------------|------------|
| Exams (4 @ 87.5 points each) | 350 |
| Final Exam | 150 |
| Homework | 200 |
| Final Project | 100 |
| Total Points | 800 |

Grading will be assigned on a 90-80-70-60 scale.

I will use the grade book on WileyPlus, not Blackboard, to record the scores of all assignments, including exams.

For homework, students are allowed to resubmit the assignments as many times as necessary without penalty.

Extra Credit

While no extra credit to *individual* student is available, I may offer extra credit assignments to all students from time to time. I will announce the opportunities to earn extra credit via BlackBoard over the course of the semester.

Make-up Exam Policy

Only students with legitimate excuses are eligible for make-up exams. Students should contact me *before* the regularly scheduled exam to be eligible for a make-up.

Communication Policy

The best way to reach me is via e-mail. Please write e-mail professionally. Here are some tips:

- ***Check the syllabus and Blackboard announcements for the answer before writing.***
- Start with a salutation (Dear Dr. Rusli).
- Write an informative subject line ***including the course number*** (e.g. “ACCT 303 Homework Chapter 16”).
- Sign your name as you are enrolled in the course.

You are also encouraged to follow some professional e-mail etiquette here:

<https://careers.tufts.edu/resources/professional-email-etiquette/>

Courteous Behavior

Please use courteous behavior. We are in challenging unprecedented times with a global pandemic – I will try to treat you with respect and grace, and I ask that you do the same to me.

Honor Code: What Tough Times Say About You

All of us are called to behave in honorable ways even when no one is watching. This call is more important than ever during the pandemic. ***Academic misconduct is disgraceful and will not be tolerated.*** Broadly defines, academic misconduct is any unethical, self-serving action in the performance of an academic activity, deliberate or unintentional; that affords a student an unfair, unearned, or undeserved advantage (*WKU Student Handbook*). Any student found to engage in academic misconduct will receive a failing grade (i.e., an F) and be penalized in accordance with the policies of the University and the Department of Accounting.

Important Date

01/16/2021: The due date of all assignments and exams.

ADA Accommodations

In compliance with University policy, students with disabilities who require academic and/or auxiliary aids for this course must contact the Student Accessibility Resource Center located in Downing Student Union, Room 1074. The SARC can be reached by phone at (270) 745 5004 [270-745-3030 TTY] or via email at sarc.connect@wku.edu. Please *do not* request accommodations directly from the professor or instructor without a faculty notification letter (FNL) from the Student Accessibility Resource Center.

Title IX/ Discrimination and Harassment

WKU is committed to supporting faculty, staff and students by upholding WKU's Title IX Sexual Misconduct/Assault Policy (#0.2070) and Discrimination and Harassment Policy (#0.2040). Under

these policies, discrimination, harassment and/or sexual misconduct based on sex/gender are prohibited.

If you experience an incident of sex/gender-based discrimination, harassment and/or sexual misconduct, you are encouraged to report it to the Title IX Coordinator, Andrea Anderson, 270-745-5398 or Title IX Investigators, Michael Crowe, 270-745-5429 or Joshua Hayes, 270-745-5121.

Please note that while you may report an incident of sex/gender-based discrimination, harassment and/or sexual misconduct to a faculty member, WKU faculty are “Responsible Employees” of the University and MUST report what you share to WKU’s Title IX Coordinator or Title IX Investigator. If you would like to speak with someone who may be able to afford you confidentiality, you may contact WKU’s Counseling and Testing Center at 270-745-3159.

WKU Counseling and Testing Center

The university experience should be challenging, but not overwhelming. To this end, the WKU Counseling Center provides a variety of services to help strengthen students’ capacity to tolerate distress, form healthy relationships, and seek healthy expressions of their ideals and values.

If you would like to speak with someone, you may contact WKU’s Counseling and Testing Center at 270-745-3159 or at: <https://www.wku.edu/heretohelp/heretohelpemail.php>.

If you need immediate help, please visit the Counseling Center in 409 Potter Hall or call the 24-hour emergency help line at 270-843-4357.

This syllabus reflects the information that was available when it was written. The content of this syllabus including policies, topical coverage, and grading criteria is subject to change due to unforeseen events or other changes. This is particularly true in light of Covid-19. It is the student’s responsibility to check for changes.

Course Content

All lecture videos can be found in this YouTube playlist:

<https://www.youtube.com/playlist?list=PLS9-jjdSDPersImB7I5uqb5SK6TDKfNP>

Chapter 16: Dilutive Securities and Earnings per Share

Homework: 4 assignments on WileyPlus
Handouts: 4 sets on Blackboard
Lecture videos: 5 videos on YouTube

Chapter 17: Investments

Homework: 3 assignments on WileyPlus
Handouts: 4 sets on Blackboard
Lecture videos: 4 videos on YouTube

Chapter 18: Revenue Recognition

Homework: 3 assignments on WileyPlus
Handouts: 4 sets on Blackboard
Lecture videos: 4 videos on YouTube

Chapter 19: Accounting for Income Taxes

Homework: 3 assignments on WileyPlus
Handouts: 3 sets on Blackboard
Lecture videos: 3 videos on YouTube

Chapter 20: Accounting for Pensions and Postretirement Benefits

Homework: 3 assignments on WileyPlus
Handouts: 3 sets on Blackboard
Lecture videos: 3 videos on YouTube

Chapter 21: Accounting for Leases

Homework: 2 assignments on WileyPlus
Handouts: 4 sets on Blackboard
Lecture videos: 3 videos on YouTube

Chapter 22: Accounting Changes and Error Analysis

Homework: 1 assignment on WileyPlus
Handouts: 3 sets on Blackboard
Lecture videos: 3 videos on YouTube

Chapter 23: Statement of Cash Flows

Homework: 2 assignments on WileyPlus
Handouts: 4 sets on Blackboard
Lecture videos: 4 videos on YouTube

Contents of Exams and Final Project

Exam 1

Topics covered: Chapters 16-17
Study guide and practice questions are available on Blackboard
Exam is administered via WileyPlus

Exam 2

Topics covered: Chapters 18-19
Study guide and practice questions are available on Blackboard
Exam is administered via WileyPlus

Exam 3

Topics covered: Chapters 20-21
Study guide and practice questions are available on Blackboard
Exam is administered via WileyPlus

Exam 4

Topics covered: Chapters 22-23
Study guide and practice questions are available on Blackboard
Exam is administered via WileyPlus

Final Project

Topics covered: Ch. 20 (3 questions), Ch. 22 (3 questions), and Ch. 23 (3 questions)
Guidance and tips to complete the project are available on Blackboard
Final project is completed on WileyPlus

Final Exam

Topics covered: Chapters 16, 17, 18, 19, and 21
Exam is administered via WileyPlus