KELCE
COLLEGE OF BUSINESS
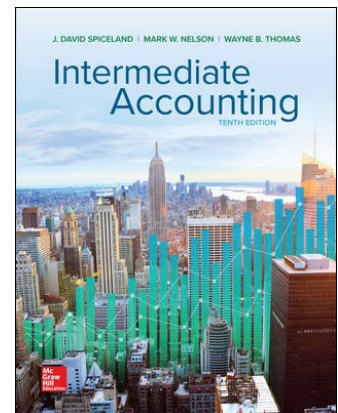### Pittsburg State University

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Instructor: David O'Bryan, Ph.D., CPA, CMA, CFE, Professor
Office: Kelce 206B
Hours: TTH 8:45-9:30, 10:45-12:30, 1:45-3:30
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Textbook
Intermediate Accounting, Volume Two: Chapters 13-21, 10th Edition, Spiceland, Nelson, and Thomas, McGraw-Hill, ISBN 978-1-260-31017-7

Catalog Course Description
ACCTG 410 Intermediate Financial Accounting II. 3 hours. Liabilities, stockholders' equity, earnings per share, investments, deferred taxes, pensions, leases, and other financial disclosures. Emphasizes the knowledge and interpretation of generally accepted accounting principles (GAAP) as they related to corporate decision-making, financial statement analysis, and professional ethics and judgment.

Prerequisites
ACCTG 318 Intermediate Financial Accounting I, FIN 326 Business Finance, and junior standing. May be taken for honors.

Course Objectives / Learning Outcomes
1. Understand the conceptual basis for reporting liabilities (including pensions, leases, and deferred income taxes) and be able to apply the related accounting methods.
2. Understand the conceptual basis for reporting stockholders' equity and be able to apply the related accounting methods.
3. Understand and apply the requirements for reporting earnings per share (EPS).
4. Understand and apply the requirements for reporting accounting changes and error corrections.
5. Understand and apply the requirements for reporting the statement of cash flows.

Course Outline
Included as the last page of this syllabus.

Teaching Methods
The primary teaching method will be lecture, illustration, and problem solving.

Canvas
Canvas will be utilized to share class notes, administer daily homework quizzes, and administer exams.

Attendance Policy
Students will earn one (1) point for each class period attended up to a maximum of 30 points. Students with more than six (6) unexcused absences may be dropped from the class.

Classroom Conduct
Please conduct yourself in this class as you would in a professional business meeting. Electronic devices should be set to vibrate or turned off. Chronic behavior that is disruptive to the learning environment for others can not, in fairness to those who are trying to learn, be tolerated.

Academic Integrity
All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.
Students pledge to:

- Arrive on time, remain until dismissed at all class sessions, and notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.
- Refrain from class disturbances.
- Refrain from use of profane or vulgar language in a threatening or disruptive manner.
- Treat fellow students, staff, faculty, administrators, and property with respect.
- Refrain from giving or receiving inappropriate assistance.
- Prepare assignment and exams honestly, refraining from such unacceptable conduct as plagiarism or unacknowledged appropriation of another's work in any academic work.
- Obey the policies, regulations, and laws of the United States of America, the State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.
  If a student observes someone committing dishonesty in connection with academic work, the student is encouraged to report that dishonesty to the appropriate individual (ex, faculty member, or administrator).

Students with Disabilities
Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

Course Evaluation Methods
A total of four exams, each worth 100 points, will be administered during the semester on the dates listed on the course outline. Daily homework will be weighted to equal 100 points in the total class grade. Daily attendance with worth up to 30 points. The guaranteed grading scale is 90, 80, 70, and 60, but the instructor reserves the right to lower this scale. Students should not expect any opportunities for extra credit points.

Exam Review Files:
In the event there is an adjustment / curve on exam scores, students must have attained at least a 70 percent score on the corresponding exam review file to be eligible to receive the exam adjustment / curve.

Note
The instructor reserves the right to amend and to reorganize this syllabus at any time.

Intermediate Financial Accounting II -Tentative Schedule – Fall 2022		
Date	**Chapter / Pages**	**Primary Topic**
8-23	13	Current liabilities and contingencies
8-25	13	Current liabilities and contingencies
8-30	18	Shareholders' equity
9-1	18	Shareholders' equity
9-6	14	Bonds and long-term notes
9-8	14	Bonds and long-term notes
9-13	14	Bonds and long-term notes
Thursday, 9-15, Exam 1		
9-20	15	Leases
9-22	15	Leases
9-27	15	Leases
9-29	15, 16	Leases / Income Taxes
10-4	16	Income Taxes
10-6	16	Income Taxes
10-11	16	Income Taxes
Thursday, 10-13, Exam 2		
10-18	17	Pensions
10-20	17	Pensions
10-25	17	Pensions
10-27	19	Share-based compensation and Earning per share
11-1	19	Earnings per share
11-3	19	Earnings per share
Tuesday, 11-8, Exam 3		
11-10	20	Accounting changes and error correction
11-15	20	Accounting changes and error correction
11-17	20, 21	Accounting changes and error correction
11-29	21	Statement of Cash Flows – Indirect Method
12-1	21	Statement of Cash Flows – Indirect Method
12-6	21	Statement of Cash Flows – Indirect Method
12-8	21	Statement of Cash Flows – Indirect Method
Thursday, 12-15, Exam 4		