

**ACCT 5010**  
**Intermediate Accounting II**  
**Spring 2009**

**Professor**

**Contact Information**

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Dr. Andrew C. Call  
Deloitte Teaching Fellow

Office: 236 Brooks Hall  
Office Phone: (706) 542-3626  
Office Hours: Monday: 9 – 10am  
Wednesday: 2 – 3pm  
or by appointment  
Email: [andycall@uga.edu](mailto:andycall@uga.edu)

T.A. – Rob Thomas

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**Class Meeting Times and Location**

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Call #15567 11:00a.m. – 12:15p.m., Tuesdays and Thursdays – Caldwell 105  
Call #35568 2:00p.m. – 3:15p.m., Tuesdays and Thursdays – Caldwell G10  
Call #55569 3:30p.m. – 4:45p.m., Tuesdays and Thursdays – Caldwell G10

**Course Materials**

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Kieso, Weygant, and Warfield, Intermediate Accounting (Twelfth Edition).

**Course Objective**

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To explore practical and theoretical issues involved in the measurement and reporting of (1) investments in non-current operating assets, (2) current and long-term liabilities, (3) debt and equity financing, and (4) investments in debt and equity securities. In addition, this class will help you understand complex, technical material, and will help develop your ability to work effectively in busy, stressful environments.

**Office Hours**

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My office hours are listed above. You do not need to make an appointment to visit during office hours. If you have class or work during the established office hours, feel free to email me to make an appointment for another time.

## **Class Procedure**

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Class time will primarily be spent participating in a discussion based on the topics covered in the assigned reading for that day. We will discuss the reasons behind certain accounting practices and will also work through examples of how to account for various transactions. Reading the assigned material prior to class is important to getting the most out of the lecture and class discussion.

## **Grading**

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Course grades will be determined as follows:

Quizzes	15%
Professionalism	5%
Exam I	25%
Exam II	25%
Final	<u>30%</u>
	100%

The following rules will be applied to the total percentage earned in the class to determine your course grade:

- ≥ 93% receives at least an A
- ≥ 90% receives at least an A-
- ≥ 87% receives at least a B+
- ≥ 83% receives at least a B
- ≥ 80% receives at least a B-
- ≥ 77% receives at least a C+
- ≥ 73% receives at least a C
- ≥ 70% receives at least a C-
- ≥ 60% receives at least a D
- < 60% receives at least an F

I reserve the right to assign grades that are higher than what is indicated above. For example, a student earning an 81% is guaranteed at least a B-. Depending on my assessment of the rigor of the examinations, etc., this student may receive a grade higher than B-. I will not assign grades lower than what is indicated above. That is, a student earning an 81% will NOT receive a grade lower than B-.

Furthermore, I will preserve the rank order of student grades. That is, a student with an 81% will never receive a higher grade than another student with an 82%.

## Homework

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Homework should be done as assigned, but will not be collected. The best way to continuously prepare for the exams is to do the assigned homework problems as the course progresses. The quizzes will serve as an indicator of current, conscientious preparation of homework.

## Quizzes

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I will give 5 quizzes during the course of the semester. Your 4 highest quiz scores will constitute 15% of your overall course grade. The date of the quizzes will not be announced in advance. There are no make-up quizzes. The drop quiz will accommodate any quizzes you miss.

## Professionalism

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Conducting yourself in a professional manner is an important part of your accounting career. As such, you will be assigned a professionalism grade based your constructive participation in class and the way you interact with your colleagues. I will assign professionalism points after you have taken the final exam at the end of the semester.

## Exams

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- Both midterm exams will be held in the evening. The date, time, and location are noted in the schedule at the end of the syllabus. The final exam will be held during the exam time determined by the University.
- The midterm exams will focus on the material covered since the previous exam. The final exam will be comprehensive, with added emphasis on the material covered since the second midterm.
- Midterm exams will be reviewed in class on the day indicated in the course schedule, and will then be retained in my office. The only time you can review your midterm exam is in class when the exams are handed back.
- All exams are mandatory. If you need to miss an exam, see me and request approval before the exam is given. If you miss an exam without prior consent you will be assigned a grade of 0.
- Calculators are allowed during each exam. You may not share calculators with any other student.
- Students with final exam conflicts should visit the office of the Vice President for Academic Affairs.

## Other Policies and Notes

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- The withdrawal policy for this course is the same as the University-wide withdrawal policy. The last day to drop and still receive a WP is March 24, 2009.
- In order to continue to Intermediate III, a student must receive at least a C in this course. A “C-“ is not sufficient.
- Students are responsible for adhering to the strictest standards of honesty. Specific regulations governing student academic conduct are contained in the Student Handbook, and these should be read carefully to avoid any misunderstanding.
- You must attend the class you are registered for. If you have a unique circumstance and need to attend a class other than the one you are registered for, please talk to me. You must take the final exam with your registered class.
- The course syllabus and class schedule provide a general plan for the course. I reserve the right to modify it as necessary. I will notify you of any major changes to the syllabus or class schedule.
- Please refrain from using laptop computers and cell phones (including text messaging) during class.
- Please email me at [andycall@uga.edu](mailto:andycall@uga.edu). Please do NOT try to contact me through the WebCt email function. I will do my best to respond to emails as soon as possible.

## Class Schedule

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<u>Date</u>	<u>Topic</u>	<u>Homework</u>
1/8	Introduction	None
1/13	Chapter 10	E10-2, 3, 5
1/15	Chapter 10	E10-7, 8, 12, P10-7
1/20	Chapter 10	E10-6, 14
1/22	Chapter 10	E10-18, 19, P10-8, 9
1/27	Chapter 11	E11-1, 4
1/29	Chapter 11	E11-3, 4, 11
2/3	Chapter 11	E11-16, 17, 22, P11-7
2/5	Chapter 14	E14-2, 4, 5
2/10	Chapter 14	E14-11
2/12	Chapter 14	P14-1, 5, 6
2/17	Chapter 14	E14-16, P14-8, 9
2/19	Catch-Up	None
2/24	Exam 1 (5:30pm ~ 8:30pm)	Caldwell 302 & 304
2/26	Chapter 15	E15-1, 5
3/3	Return Exam 1	None
3/5	Chapter 15	E15-7, P15-2, 5
3/17	Chapter 15	E15-22
3/19	Chapter 15	E15-18, P15-8
3/24	Chapter 16	E16-1, 6, 7
3/26	Chapter 16	E16-10, 11, P16-3

3/31	Chapter 16	E16-27, 28, 29
4/2	Chapter 16	E16-13, 14, 15, 16, 18
4/7	Chapter 16	E16-25, 26
4/9	Chapter 16	P16-6
4/14	Exam 2 (5:30pm ~ 8:30pm)	Caldwell 302 & 304
4/16	Chapter 17	E17-4, 6, 7, 11, 14, 15, 16
4/21	Return Exam 2	None
4/23	Chapter 17	E17-12, 13, 16, 17
4/28	Chapter 17	E17-2, 3, P17-1, 2, 4, 7
5/5	Final Exam for 11:00am class (12:00 p.m. – 3:00 p.m.)	
5/5	Final Exam for 2:00pm class (3:30 p.m. – 6:30 p.m.)	
5/7	Final Exam for 3:30pm class (3:30 p.m. – 6:30 p.m.)	