University of Texas Honor Code

The core values of The University of Texas at Austin are learning, discovery, freedom, leadership, individual opportunity, and responsibility. Each member of the university is expected to uphold these values through integrity, honesty, trust, fairness, and respect toward peers and community.

ACC 326 - Financial Accounting - Intermediate

Fall - 2014

Course Syllabus

Unique #: 02740

May Wang
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Course, Instructor & TA Information

Course Information

Unique Number: 02740
Class Day: Tuesdays & Thursdays
Class Hour: 8:00 AM to 9:15 AM
Classroom: UTC 4.102
Course Website: http://courses.utexas.edu

Instructor Information

Instructor: May Wang
Office: GSB 5.124F
Phone: (512) 232-6788
Office Hours: Thursdays 11:00 am – 12:00 pm or by Appointment
E-mail: May.Wang@mccombs.utexas.edu

Teaching Assistant Information

TA: Emily Backus
Office: TBA
Phone: TBA
Office Hours: TBA
E-mail: eabackus1008@yahoo.com
Course Objectives

This course examines issues in corporate financial reporting from both preparer and user perspectives. The course objectives are:

- To provide you with sufficient conceptual understanding of current generally accepted accounting principles (GAAP)

- To apply current principles to issues, problems - solving and situations involving understanding and recording of transactions and preparation of financial statements (i.e., work forward from the data of the journal entries to the financial statements)

- To read and critically evaluate financial statements of an economic entity, to reveal the sustainability and the quality of its earning as well as its financial condition from the evaluation, and to be aware of the impact of the integrity of financial statements on the efficiency of capital allocation

- To consider the larger context of financial reporting (beyond rules and procedures) and to raise your awareness of the changes and the joint effort of IASB-FASB convergence.

- To prepare you for your future career with an organization where fundamental understanding and interpretation of its accounting information, communication of financial reporting, and decision-making based on an entity’s financial information are essential for your career development
Course Materials

Required Textbooks

- **Intermediate Accounting**, by Kieso, Weygandt & Warfield (15\textsuperscript{th} edition)

- **Advanced Accounting**, by Hamlen, Huefner, and Largay (2\textsuperscript{nd}) only three chapters (chapters 3, 4 and 5) of this book are covered for the course. A package of three selected chapters is available at the bookstore with the title of —*Introduction to Business*

Required Online Access

- **WileyPlus**: WileyPlus is a research-based online resource for an effective learning experience. You will gain access to WileyPlus upon your purchase of *Intermediate Accounting* (15\textsuperscript{th} edition) textbook

- Access to WileyPlus is required for your completion of the course work, and you are required to complete and submit homework assignments, quizzes, group assignments and other course work assigned by the instructor through WileyPlus. Please see page 16 & 17 of this syllabus for the information about registration for the course and about the Direct-To-Student Website that facilitates the purchase of your course materials

Class Section URL (WileyPlus)


Supplements

- **Answer Key to required practice assignments** (additional exercises, problems or case analysis) will be posted on the course website - Canvas
Primary Course Communication Channel - Canvas

In this class I use Canvas—a Web-based course management system with password-protected access at [http://courses.utexas.edu](http://courses.utexas.edu). To access the course website – Canvas, you will need a UT-EID and then simply follow the link above. The course website - Canvas will be the primary communication channel for the course. All of course related announcements, updates, assignments, deadlines and course materials will be posted on the course website - Canvas. It is your responsibility to check the course website – Canvas and to keep up with any update about the course. Also, you may receive emails regarding the course updates from the instructor through Canvas mailbox.

Further, questions and concerns from the majority of the class about course materials and homework assignments will be addressed either during the class or through the course website – Canvas. In the meantime, questions and concerns from individual students will be either addressed through Canvas mailbox or during office hours offered by both the instructor & the teaching assistant. It is to your advantage to fully utilize the office hours and get help you need with the course materials which you need assistance with.

The course website – Canvas is an important part of course package where you will be informed for any updates about the course. Once questions and concerns related to the course are addressed on the course website - Canvas, they will not be repeatedly addressed again during the class. Therefore, the class time can be utilized efficiently to cover new materials and to encourage group discussions.

Course Communication through Email

The use of e-mail is required for the course, and your email address registered with the University will be used for the course communication. Make sure that you have access to your email address, and you are expected to check e-mail on a frequent and regular basis in order to stay current with both University-related communications and with the course related communications. Please recognize that such communications may be time-critical.

Contact Canvas

You can find support in using Canvas at the ITS Help Desk at [512-475-9400](tel:512-475-9400), Monday through Friday, 8 a.m. to 6 p.m., so plan accordingly. Please make sure that you are prepared for accessing the course website – Canvas.

Please follow the link below to Tutorials for students

Please follow the link below to Canvas Student Guide:
[http://guides.instructure.com/m/4212](http://guides.instructure.com/m/4212)
Course Activities & Evaluation

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<thead>
<tr>
<th>Course Activities</th>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>150</td>
<td>15%</td>
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<tr>
<td>Exam 2</td>
<td>200</td>
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<tr>
<td>Final (Comprehensive)</td>
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<tr>
<td>Pre-Lecture Quizzes (PLQ)</td>
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<tr>
<td>After-Lecture Quizzes (ALQ)</td>
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<td>10%</td>
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<tr>
<td>Graded Homework Assignments (GHW)</td>
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<tr>
<td>Group Work</td>
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<td><strong>Total Points &amp; Percentage for Grading</strong></td>
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<tr>
<td>Required Practice Assignments (RPA) – Not Graded</td>
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</tr>
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</table>

Course Activities Description

1. Lecture

Without me saying very much about the course lectures, you know how critical for you to attend the classes/lectures where new course materials will be explored, tackled and explained and where the important course materials will be emphasized. Consistently and actively attending classes/lectures makes a significant difference to your performance. However, I wanted to add one more aspect about the lecture, that is, in this course, the lecture time will not be a sole activity by the instructor, class discussions through groups will be encouraged and required. Therefore, come and prepare for the class/lecture is a very first step for you to achieve the most for the course.

2. Exam

Exams are made up of both multiple-choice and computational questions. **There will be no make-up exams.** Medical or family emergencies are the only valid reasons that will be accepted for missing an exam. You must provide supporting documentation (e.g., a signed note from a physician) for me if you do miss an exam. In these cases, a weighted average of the other exams will substitute for the missed exam. If you do not have a valid reason for missing an exam, you will receive a grade of zero, which usually implies failing the course. You will have to take the final exam in order to receive a grade for the course.

3. Pre-Lecture Quiz (PLQ)

Pre-Lecture Quizzes will be set up through WileyPlus, and they are intended to motivate you to be prepared for each class. These quizzes are designed to help you preview basic materials for each chapter, to provide flexibility for you to access them online and to complete them before a lecture for a new chapter. It is your advantage to complete each pre-lecture quiz on time and to be prepared before each lecture. **There will be no make-up pre-lecture quizzes.**
4. **After-Lecture Quiz (ALQ)**

After-Lecture quizzes will be given during the class with limited time. They are designed to check your understanding of the course materials covered during the class. Also, these quizzes will be a part of your preparation for exams. The date and chapters covered by each quiz will be posted on the course website - Canvas. **There will be no make-up after-lecture quizzes** (Note: you will be able to drop your lowest score among your quizzes).

5. **Graded Homework Assignment**

Intermediate accounting is problem oriented; doing the homework problems on a timely basis is crucial. Exam performance is directly related to systematic preparation, which includes timely completion of the homework assignments. Because this course moves very fast, you should make every effort not to fall behind on homework. **There will be no make-up homework.**

Graded homework assignments are highlighted and indicated on the course schedule (page 16 to 17) with letters “WP” (meaning through WileyPlus). The deadlines and points for graded homework assignments will be indicated in the “assignment” section of WileyPlus. It is your responsibility to complete & submit such homework assignments on time. Please see page 16 to 17 of the course schedule for graded homework assignments.

6. **Required Practice Assignment**

Besides graded homework assignments, there are additional exercises, problems and case analysis assigned and listed on the course schedule. These are **required** practice assignments that you need to work through to reinforce the course materials covered for each chapter.

Be aware that these practice assignments are not required for submission; however, they are the fundamental practice you will need to work on and to be comfortable with in order to fully understand the course materials. Further, whether you will be diligently working on these required practice assignments will be evident by your performance for quizzes and exams. In other word, the fundamental materials behind these required practice assignments will be a part of the basis for after-lecture quiz and exam questions. Now you know what I mean about “Required”!

To facility your study for required practice assignments, solutions to these required practice assignments will be provided on the course website – Canvas. Please see page 16 to 17 of the course schedule for the list of required practice assignments.

7. **Group Work**

Group work includes 1) group-based class activities, 2) group assignments through WileyPlus and 3) group presentation towards to the end of the course. The group work intends to encourage you to work as a team, to exchange ideas, to learn from your peers, and to actively participate in the class discussions, and to share your understanding of the course materials with others for the purpose of reinforcing the course learning objectives.
The class will be divided into small groups at the first day of the class, a group leader will be chosen for each group. Being an active team-player and a contributor to your teamwork will help you enhance your learning experience and will carry a long way and will bring you a competitive advantage in a real world. **There will be no make-up group work.**

1) **Group-based class activities:** There may be a variety of class activities as a part of the course work, and these activities may include but are not limited to the following:

- Attendance and Attentiveness
- Participation in class discussions as a group
- Participation in group exercise & problem-solving
- Participation in the group presentation

2) **Group assignments:** Based on the progress with the course, group assignments (based on selected chapters) will be assigned through WileyPlus. You are required to hold a group discussion over the assignments and to work together as a team. However, you are required to submit your group assignments individually through WileyPlus for your grading, and your individual grading will be averaged with your group members’ grades. Therefore, working together and helping each other understanding the assignments are the only way for you to do well for group assignments. More detail information about group assignments (dates, specific problems, points and due dates) will be announced on the course website – Canvas.

3) **Group Presentation:** Each group will be giving a group presentation toward the end of the course based on the following requirements:

- Pick a topic from any chapters covered by the course (note: a topic of your presentation has to be chosen from the chapters covered during the course)
- Summarize its fundamental concepts, issues, GAAP principles & problem-solving process in a logical and clear way, and share this summary with the class
- Extend your topic with your own understanding, comments, and any aspect of discussion you like to share (including any update or current discussion from FASB or IASB if applicable)
- Further extend your topic to a real world case about its impact on a business entity, investors, capital market, integrity of financial reporting

The group presentation should be brief, informative and right to the point, and it should be presented logically and clearly to the class just like any business reports you will be presenting in the real world. More importantly, the group presentation is supposed to be fun and to communicate with the class about one aspect of what you can take away from your learning experience during the course. More detail information about the date for presentation, a time limit for the presentation, and order of the presentation by each group will be announced timely on the course website – Canvas.
8. Check Your Basics (Chapter 3 Review)

I strongly recommend that those of you who are not comfortable with foundations required for the intermediate accounting (such as journal entries and the accounting cycle) read through Chapter 3 - Intermediate Accounting textbook and work through some problems. Depending on how much you can remember from your ACC 311 and how solid your foundation is, it is your benefit to work through some exercises and problems at the end of Chapter 3 for as many as you need until you feel comfortable with Chapter 3 materials. We will not go over Chapter 3 in the class. However, to check your basic understanding and your knowledge about chapter 3, a quiz will be given on Chapter 3. More details about this quiz will be announced either during the class or through the course website - Canvas.

These are some suggested exercises and problems for Chapter 3, and solutions for these practices will be posted on the course website - Canvas. E3-1, E3-6, E3-7, E3-10, E3-11, E3-13, P3-3, P3-6 & P3-9.

9. Feedback Statement (a part of course activities)

During this course I will be asking you to give me feedback on your learning in informal as well as formal ways, including through anonymous surveys about how my teaching strategies are helping your learning. It’s very important for me to know your reaction to what we’re doing in class, so I encourage you to respond to these surveys, ensuring that together we can create an environment effective for teaching and learning.
Class Attendance & Conduct

Class Attendance

Class attendance and homework are the two most important components of this course. Those students who generally do very well for the course are those who attend classes and those who don't do as well are those who tend to skip classes. Importantly, there is a lot of material in ACC 326 and I will make every effort during lectures to indicate what are important and should be emphasized. Plus, some of what I cover in the class is not in the textbook. Consequently, knowing what to study for the exams becomes much easier if you attend classes on a regular basis.

As a part of your group-based class activities, your attendance and your participation in the class are required, and your contribution to your group work (group discussion, group assignments and group presentation) will be tracked as a part of your attendance.

Periodic attendance will be checked during the course. If you have to miss a class for whatever reasons that are important to you, both your group leaders and I would appreciate greatly for your heads-up about a missing class.

Class Conduct

I believe that a professional, respectful, interactive yet comfortable class environment should be nurtured by both an instructor and students. Therefore, I look forward to working with you and to creating an intellectual yet fun learning environment together through the semester.

Please do not be late for the class. If for some reason you are running late, do not feel you should skip class. Please come in quietly and take a seat at the side of the classroom. If you must leave class early, please tell me before class starts. I will appreciate it greatly.

Please make sure that you turn off your cell phones or have them on silent before class begins. Electronic devices, such as computers and iPads are not allowed during the lectures.

If any class materials are posted on the course website - Canvas before the class, you are required to print out the class materials and bring them with you to the class as one of the basic preparation for the class.
Course Important Dates

Pay Attention to Deadlines & Due Dates during the Course

As an important indication of your progress with the course, meeting deadlines and keeping up with due dates for course activities are critical for achieving the course learning objectives and for your success to the course. It is your responsibility to keep up with and to meet deadlines required by the course. Please pay attention to the following dates.

Due Date for Pre-Lecture Quizzes – PLQ (WileyPlus)

PLQ must be submitted by 8:00 am on the due date indicated in “Assignment” section of WileyPlus. In general, the due date for PLQ is the date when a lecture is given for a new chapter.

Due Date for After-Lecture Quizzes - ALQ

After-lecture Quiz will be taken and due during the class. Quiz dates will be posted on Canvas or will be announced during the class.

Due Date for Graded Homework Assignments (WileyPlus)

Graded homework assignments must be submitted by 11:00 pm on the due date indicated on “assignment” section of WileyPlus. In general, a due date for a graded homework assignment will be on Sunday in the week when the lecture for a particular chapter is completed.

Due Date for Group Assignments

Due dates for group assignments will be announced on the course website - Canvas. In general, you must submit your group assignments by 11:00 pm on the due date indicated on WileyPlus.

Due Date for Group Presentation

Due date for group presentation will be announced through Canvas. You will be informed ahead of time for your preparation. The order of group presentation will be announced during the class.

Dates for Exams

- **Exam 1**: October 6th, Monday, 7:00 pm to 9:00 PM
- **Exam 2**: November 24th, Monday, 7:00 pm to 9:00 PM
- **Final Exam**: Common final requested – date, time & location to be announced
Course Important Dates (continued)

University Important Dates (please pay attention to them)

- Last day of the official add/drop period (find out on your own)
- Academic Advising dates (find out on your own)
- Final exams—(Final exam date for your specific class(es) are available at http://registrar.utexas.edu/students/exams/)

10/22: Last day an undergraduate student may, with the dean’s approval, withdraw from the university or drop a course, except for urgent and substantiated non-academic reasons.
Use of E-mail for Official Correspondence to Students

All students should become familiar with the University's official e-mail student notification policy. It is the student's responsibility to keep the University informed as to changes in his or her e-mail address. Students are expected to check e-mail on a frequent and regular basis in order to stay current with University-related communications, recognizing that certain communications may be time-critical. It is recommended that e-mail be checked daily, but at a minimum, twice per week. The complete text of this policy and instructions for updating your e-mail address are available at http://www.utexas.edu/its/help/utmail/1564.

Electronic Class Rosters

Password-protected class sites will be available for all accredited courses taught at The University. Syllabi, handouts, assignments and other resources are types of information that may be available within these sites. Site activities could include exchanging e-mail, engaging in class discussions and chats, and exchanging files. In addition, class e-mail rosters will be a component of the sites. Students who do not want their names included in these electronic class rosters must restrict their directory information in the Office of the Registrar, Main Building, Room 1. For information on restricting directory information see: http://www.utexas.edu/student/registrar/catalogs/gi02-03/app/appc09.html.

Departmental Policy on Scholastic Dishonesty

The McCombs School of Business has no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the BBA Program’s Statement on Scholastic Dishonesty at http://www.mccombs.utexas.edu/BBA/Code-of-Ethics.aspx.

By teaching this course, I have agreed to observe all faculty responsibilities described in that document. By enrolling in this class, you have agreed to observe all student responsibilities described in that document. If the application of the Statement on Scholastic Dishonesty to this class or its assignments is unclear in any way, it is your responsibility to ask me for clarification. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since dishonesty harms the individual, all students, the integrity of the University, and the value of our academic brand, policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Judicial Services website at: http://deanofstudents.utexas.edu/sjs/ to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.
Students with Disabilities

The University of Texas at Austin provides, upon request, appropriate academic accommodations for qualified students with disabilities. For more information, contact the Office of the Dean of Students at 471-6259, 471-4641 TTY.

Religious Holy Days

By UT Austin policy, you must notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class, an examination, a work assignment, or a project in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.

Campus Safety

Please note the following recommendations regarding emergency evacuation from the Office of Campus Safety and Security, 512-471-5767, http://www.utexas.edu/safety/

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when a fire alarm is activated. Alarm activation or announcement requires exiting and assembling outside.
- Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember that the nearest exit door may not be the one you used when entering the building.
- Students requiring assistance in evacuation should inform their instructor in writing during the first week of class.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by the following: Austin Fire Department, The University of Texas at Austin Police Department, or Fire Prevention Services office.
- Behavior Concerns Advice Line (BCAL): 512-232-5050
- Further information regarding emergency evacuation routes and emergency procedures can be found at: www.utexas.edu/emergency

Behavior Concerns Advice Line (BCAL)

If you are worried about someone who is acting differently, you may use the Behavior Concerns Advice Line to discuss by phone your concerns about another individual’s behavior. This service is provided through a partnership among the Office of the Dean of Students, the Counseling and Mental Health Center (CMHC), the Employee Assistance Program (EAP), and The University of Texas Police Department (UTPD). Call 512-232-5050 or visit http://www.utexas.edu/safety/bcal
Notice about the Course Schedule

This syllabus represents my current plans and a timeline for the course. As we go through the semester, those plans or the timeline may need to change to enhance the class learning opportunity. Such changes, communicated clearly, are not unusual and should be expected.

Content of the Course Schedule (See page 16 to page 17)

1. Date of the lecture (which date of a month)
2. Day of lecture (which day of a week)
3. Chapter covered for each lecture
4. Major Topic for each lecture
5. List of graded homework assignment (also indicated with letters of “WP”)
6. List of required practice assignments
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Main Topic</th>
<th>Graded Homework</th>
<th>Required Practice Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/28</td>
<td>TH</td>
<td>Ch 1</td>
<td>The Bigger Picture&lt;br&gt;Financial Accounting and Reporting and the capital markets</td>
<td></td>
<td>CA1-1, CA1-4, CA1-6, CA1-8, CA1-9, CA1-14, CA1-16</td>
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<tr>
<td>9/02</td>
<td>T</td>
<td>Ch 4</td>
<td>Income Statement&lt;br&gt;Comprehensive Income</td>
<td>WP P4</td>
<td>E6, E15&lt;br&gt;P7, CA-5, CA-7</td>
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<tr>
<td>9/04</td>
<td>TH</td>
<td>Ch 4</td>
<td>Income Statement&lt;br&gt;Discontinued Operations&lt;br&gt;Extraordinary Items</td>
<td>WP E4-13</td>
<td>E13&lt;br&gt;CA-6</td>
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<td>9/09</td>
<td>T</td>
<td>Ch 18</td>
<td>Revenue Recognition&lt;br&gt;Long-term Contracts</td>
<td>WP E18-29</td>
<td>E4, E6, E11, E12, E15, E17, E21, E26, E27, E31, P4, CA-8</td>
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<td>9/11</td>
<td>TH</td>
<td>Ch 18 Appendix 18A</td>
<td>Multiple Deliverable Arrangements Franchises</td>
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<td>E31</td>
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<tr>
<td>9/16</td>
<td>T</td>
<td>Ch 5</td>
<td>Balance Sheet and Statement of Cash Flows</td>
<td>WP E5-6</td>
<td>E5, E6, E9, E10, E14, E17 P4</td>
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<td>9/18</td>
<td>TH</td>
<td>Ch 23</td>
<td>Statement of Cash Flows (direct and indirect)</td>
<td>WP E23-13</td>
<td>E1, E2, E3, E4, E7, E8, E9, E10, P2, P5</td>
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<td>Statement of Cash Flows (direct and indirect)</td>
<td>WP E23-16</td>
<td>P5</td>
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<td>9/25</td>
<td>TH</td>
<td>Ch 22</td>
<td>Accounting Changes and Errors</td>
<td>WP E22-12</td>
<td>E8, E10&lt;br&gt;P1, P6</td>
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<td>Accounting Changes and Errors</td>
<td>WP E22-17</td>
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<tr>
<td>10/02</td>
<td>TH</td>
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<td>Catch Up</td>
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<td>M</td>
<td>Exam 1</td>
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<td>TH</td>
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<td>Accounting for Risks and Uncertainties</td>
<td>WP P13-1</td>
<td>E2, E3, E7, E8, E10, E13, E16 P11</td>
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<td>Accounting for Risks and Uncertainties</td>
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<td>E1, E2, E3, E4, E7, E12, E23 P1, P3</td>
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<td>Ch 19</td>
<td>Accounting for Income Taxes</td>
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<td>Accounting for Income Taxes</td>
<td>WP E19-9</td>
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<tr>
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