

Fall 2015

# ACCT 3122

B. J. Ballanco  
*University of New Orleans*

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**ACCT 3122-601  
FALL 2015 – M 6:00-8:45 KH 210**

**B.J. Ballanco, CPA, MCSE**  
**Office: KH 478**  
**Phone: 280-7032**  
**e-mail [BJ.Ballanco@uno.edu](mailto:BJ.Ballanco@uno.edu)**

**Office Hours: M&TH – 5:00-6:00 p.m.**  
**M-TH 9:30 – 11:00 a.m.**  
**AND BY APPOINTMENT**

**Note this is a tentative schedule. Exact schedule is subject to change with level of difficulty of material, exam reviews and other unscheduled events.**

| <b><u>DATE</u></b> | <b><u>CLASS DISCUSSION</u></b> |
|--------------------|--------------------------------|
| AUG 24             | INTRODUCTION                   |
| AUG 31             | CHAPTER 13                     |
| Sept 7             | LABOR DAY HOLIDAY              |
| SEPT 14            | CHAPTER 14 & APPENDIX A        |
| SEPT 21            | CHAPTER 17                     |
| SEPT 28            | EXAM I (CHPS. 13, 14, & 17)    |
| OCT 5              | CHAPTER 16 & APPENDIX A        |
| OCT 12             | CHAPTER 20 & APPENDIX A        |
| OCT 19             | CHAPTER 19                     |
| OCT 26             | EXAM II (CHPS. 16, 20, & 19)   |
| NOV 2              | CHAPTER 21 & APPENDIX B        |
| NOV 9              | CHAPTER 22                     |
| NOV 16             | CHAPTER 23                     |
| NOV 23             | EXAM III (CHPS. 21, 22, & 23)  |
| NOV 30             | CHAPTER 15 & APPENDIX A        |
| DEC 3              |                                |

**FINAL EXAM: MONDAY, DECEMBER 7, 2015 - 5:30-7:30 p.m. IN REGULAR CLASSROOM**

**ACCT 3122  
CLASS POLICY STATEMENT**

**B.J. Ballanco**  
**Office: KH 478**  
**Phone: 280-7032**  
**Email: [BJ.Ballanco@uno.edu](mailto:BJ.Ballanco@uno.edu)**

**Office Hours: M&TH 5:00-6:00 p.m.**  
**M-TH 9:30 – 11:00 a.m.**  
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**TEXTBOOK:** *Intermediate Accounting, 15th Edition* by Kieso, Weygandt, and Warfield.  
**ISBN 9780470919095**

**OTHER MATERIALS:** Student papers available on Moodle  
Lecture slides available for review AFTER completion of chapter on Moodle.  
Homework Manager at the Wiley website  
Lecture videos at [bizondemand.uno.edu](http://bizondemand.uno.edu)

**REQUIREMENTS:** Completion of ACCT 3121 with a grade of "C" or better. Not open to Freshmen students.  
You must make a "C" in this course to be eligible for ACCT 3123 and 3161.

**COURSE OBJECTIVES:** This class is designed to provide students with an understanding of:

1. The economic and accounting conceptual rationale underlying the financial accounting topics studied.
2. The accounting treatment of the topics studied.
3. The relationships between the topics studied and the financial statements.

The emphasis will be on the "why" and "how" of financial accounting of the covered topics.

**GRADE DETERMINATION:**

|                             | <u>POINTS</u> |               |
|-----------------------------|---------------|---------------|
| Case study                  | 50            | A = 450-500   |
| Exams - 3 @ 100 points each | 300           | B = 400-449   |
| Quizzes (5)                 | 25            | C = 350-399   |
| Final Exam (Comprehensive)  | <u>125</u>    | D = 300-349   |
|                             | 500           | F = Below 300 |

**VERIFICATION OF GRADES:** All student grades will be posted on Moodle. You are responsible for making certain that your grade is properly recorded, that you have received credit for all work submitted and for notifying me of any errors. No errors will be corrected after the final exam.

**HOMEWORK:** Optional homework can be done through WileyPlus. Go to [www.wileyplus.com](http://www.wileyplus.com) to register at the homework site. Click on the "Register for a new class" icon. **GENERALLY THERE IS NO SUBSTITUTE FOR WORKING THE HOMEWORK PROBLEMS.** Students historically score higher on the exams when they have worked the homework problems.

**QUIZZES:** Five quizzes will be given during the semester. Quizzes are unannounced and there is no make up for quizzes. A grade of zero will be assigned for any quiz that is missed.

**EXAMS:** Exams are closed-book and closed-notebook. Exam questions may be a mix of problems, multiple choice and short answer. You must show your work with appropriate labels to receive credit for a computational problem except multiple choice questions. **No credit will be given for an unsupported answer for problem questions that must be worked on the exam.**

**EXAMINATION ABSENCES:** There will be **NO MAKEUP EXAMS**. If you must miss an exam due to an emergency, (e.g. illness), you should notify me in advance of the exam, if possible. Within one week of the exam, you must present written documentation for the reason for your absence. I will have the final authority to determine if your absence was justified. Unexcused absences will receive a zero for that exam. If an absence is excused, your final exam grade will be substituted for the missed exam. This policy can be applied only once. If you do not miss any exams and your percentage grade on the final exam is higher than your lowest regular exam, your percentage grade on the final exam will be substituted for your lowest grade on the regular exams. This policy does not apply to any zero received for an unexcused absence from an exam. No extra credit work is available to compensate for missed exams or low scores.

**REVIEW OF EXAMINATIONS:** Upon your request, I will review your examinations for errors in grading. Please resubmit the exam, along with a note identifying the problems that you believe have been incorrectly graded and the reasons why you believe an error has been made. Papers will be accepted for re-grading no later than one week after the class period in which the exam has been returned to the class at-large.

**CASE STUDY:** You will be placed in a group for the case study. The group will be assigned a case to analyze with specific questions to be answered. Support for your group decision must be provided through acceptable research. The specific requirements and the due date will be announced at the time the case is assigned.

**DROPPING A CLASS:** If you decide to drop this class, it is your responsibility to contact the dean's office in the UNO college in which you are enrolled. If you do not complete the paper work and remain in this class, you will receive an "F."

**AUDIT GRADE:** Students auditing this class are required to attend 90% of the class meetings to receive audit credit. To receive the greatest benefit from this class audit students are encouraged to complete the same course material as credit students and will be afforded the same instructor assistance as credit students.

**ATTENDANCE:** Attendance will be taken daily by means of a sign-in sheet. It is your responsibility to see that your presence is recorded. When attendance is not taken or when classes are canceled, all students will be given credit for attendance. The impression you make by excessive absences and by being unprepared when called upon is not easily overcome.

**METHOD OF INSTRUCTION:** The most effective and efficient use of our limited classroom time requires wholehearted preparation by both the instructor and the student before entering the classroom. To get the most out of our discussion you should have read and thoroughly studied the chapter before coming to class. By doing so you will be aware of difficult areas and you will be prepared to ask and answer questions related to the material covered. You are strongly encouraged to take an active part in class discussions. Do not hesitate either to present your own views or to challenge comments of the instructor or your classmates.

To the extent that you are able, try to complete the optional assigned problems prior to coming to class. Do not be discouraged. Any difficulty you are having should be cleared up by class lectures. If you are still having trouble after the class discussion, come to see me for help right away. Do not delay!

**WIRELESS DEVICES (Cell phones, Pagers, Laptop PCs, etc.)** It is the policy of the University of New Orleans to control the use of electronic and wireless devices in the Library and while instructional classes are in progress. While in the Library or while in an instructional class in progress, all wireless devices must either be turned off, or switched to their silent mode. Any audible signal, ringing or otherwise, transmitted by an electronic or wireless device, whether during an instructional class or while in the Library, is strictly prohibited.

Furthermore, talking on cellular phones while in attendance of an instructional class or in designated study areas in the library is also strictly prohibited. If any persons must receive a call, they must exit the classroom or library study area in order to conduct the conversation.

**ACADEMIC INTEGRITY** is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to, the following: cheating, plagiarism, tampering with academic records or examinations, falsifying identity being an accessory to acts of academic dishonesty, programming formulas into calculators, stealing exams, or passing someone else's work off as your own. It will not be tolerated in the interest of fairness to other students. Calculators must be removed from their covers or free of papers and instruction manuals if they cannot be removed from the cover. Refer to the Student Code of Conduct for further information. The Code is available online at <http://www.uno.edu/student-affairs-enrollment-management/documents/academic-dishonesty-policy-rev2014.pdf> . By enrolling in this course you implicitly agree to accept the student responsibilities described in these documents. If at any time during the semester the application of the policies to specific assignments is unclear, it is your responsibility to request clarification.

**RECORDING DEVICES:** The use of recording devices is prohibited, unless explicitly approved by the instructor.

**ADA:** Please contact me during the first week of class if you need to make special testing arrangements. It is University policy to provide, on a flexible and individualize basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations. For more information, please go to <http://www.uno.edu/disability-services>