THE OHIO STATE UNIVERSITY
Max M. Fisher College of Business

AMIS 3201 – Financial Accounting II
Spring 2016

INSTRUCTOR INFORMATION
Instructor: J. Richard (Dick) Dietrich
Office: 400 Fisher Hall
Office Phone: 247-6299 cell phone (614) 657-2991
Office Hours: Mondays and Wednesdays 10:15 am – 11:30 am and by appointment
e-mail: dietrich@fisher.osu.edu

CLASS INFORMATION:

<table>
<thead>
<tr>
<th>Section</th>
<th>Time</th>
<th>Room</th>
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<tr>
<td>0060 (4524)</td>
<td>Mon 5:30 pm – 8:30 pm</td>
<td>SB 305</td>
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REQUIRED COURSE MATERIALS:

Textbook:

Online homework manager (CONNECT):
https://connect.mheducation.com/class/r-dietrich-spring-2016-dietrich

COURSE OBJECTIVES AND APPROACH:

This is the second of a two-course sequence in financial accounting and reporting at the intermediate level. The objective of this course is to learn (1) how and why particular accounting principles are applied and (2) the economic consequences of these accounting procedures. This course focuses on measurement and reporting for investments, liabilities, leases, pension, income tax, equity transactions, equity-based compensation, and EPS.

We will cover a considerable amount of material in this course. You are expected to prepare for each class by reading materials and by attempting to solve suggested exercises and problems assigned for the day. Failure to follow these practices often leaves students lost and confused when it comes time to apply the material. It is essential that you stay current with all reading and problem assignments.

WORKLOAD:

I will endeavor to design the workload in the course so that an “average” student should be able to attain an “average” grade by engaging in an average of 6 hours of course-related work outside of the classroom per week. The actual planned workload may be adjusted to assure that students will be well-qualified to begin professional careers and, for those who intend to become a CPA, to provide an appropriate foundation that will support passing the relevant portions of CPA examination.
PRACTICE HOMEWORK:

Learning accounting methods requires practice. Accounting is a language, and repeated, systematic practice is essential. To learn effectively, students sometimes benefit from immediate feedback. We will use CONNECT to provide learning and practice opportunities. The exercises and problems will allow you to practice and will provide feedback to assist you to understand the concepts and procedures relevant for each exercise or problem.

Students also should become proficient in solving problems without relying on the textbook or the feedback tools embedded in CONNECT. You should work to become facile without “a safety net,” that is, without having access to solutions immediately. This level of proficiency will prepare you for the examinations and for your careers.

REQUIRED HOMEWORK:

To assure that students are prepared for each class session, students are required to complete certain homework problems in CONNECT. A total of 24 problems will be assigned. These homework problems will be graded by CONNECT, with each problem’s score rescaled to a score between 0 and 2.4. The total score across all assigned problems will be calculated, and will be limited to 50 points. (Note that if every problem is solved correctly, the total possible score before limitation is 57.6 points; thus, it is possible to achieve 50 points by solving only 21 problems correctly.) Each homework problem must be completed by 11:59 pm on the due date—typically Thursdays and Sundays. For example, the first required homework problem must be completed by 11:59 pm on Sunday, January 17.

EXAMINATIONS:

Six in-class examinations and a final examination will be administered to assess each student’s knowledge of the concepts and techniques presented in the textbook, in homework exercises and problems, and in class lectures and discussions.

The examinations will be closed book. You may use a calculator such as a financial calculator, but you may not use a programmable calculator, computer, smart phone or similar device that provides communications capabilities or the ability for you to store course-specific information.

Problems must be solved and presented utilizing appropriate formats shown in the textbook or in class. You will have only a fixed amount of time to complete each examination.

Tentatively, the in-class examinations will be administered on the following dates:

  Module 1: Monday, February 1
  Module 2: Monday, February 15
  Module 3: Monday, February 29
  Module 4: Monday, March 21 (discuss on January 11—this is the first day after Spring Break)
  Module 5: Monday, April 4 (possible double exam, pending resolution of March 21 exam)
  Module 6: Monday, April 18

The final examination will be administered on:

  Tuesday, May 3 6:00 pm – 7:45 pm (location TBD)
ABSENCES:

Regular class sessions: You are expected to attend each class as scheduled. If you have a conflicting event for a regular class session, I will provide guidance to assist you in learning the material that was discussed during the missed class session; guidance will not include replicating the entire class session.

Examinations: You are expected to take each examination at the scheduled time. Otherwise, you will receive a score of 0 unless you are incapacitated due to illness or you have an unforeseeable compelling, conflicting activity, such as a family emergency. You must provide evidence to support your assertion, e.g., a statement from a physician. A note documenting a visit to health services but not describing any restriction on your activities is, in general, insufficient to document that you were incapacitated. In the event of an unforeseeable conflicting activity, you should contact the instructor prior to the exam, if practicable. Job interviews and similar events should be scheduled at times that will not conflict with an examination; only in exceptional cases will you be excused because of a conflicting event. Because of the nature of the grading scheme, a make-up exam will be scheduled or the grading scheme will be adjusted only if you have 3 or more excused absences during the semester; the choice rests with the instructor. Note that 1 or 2 excused absences will not result in offering a make-up exam or in any adjustment to the grading scheme.

GRADING:

Each examination will be designed so that student scores will fall between 0 and 50 points. Scores of each examination may be adjusted so as to achieve comparable mean scores across all seven examinations.

For each student, the course grade will be determined by adding the six highest (adjusted) scores from among the seven examinations and the score from the required homework. The ranked distribution of combined scores will be used to determine course grades. The course GPA (across all students) is expected to fall between 3.0 and 3.2; the final grade distribution may differ from this ex-ante distribution because of variations in performance within the class or because of the overall achievement level of the entire class.

STUDENTS WITH DISABILITIES:

Any student who feels s/he may need an accommodation based on the impact of a disability should contact me privately to discuss your specific needs. Please contact the Office for Disability Services at (614) 292-3307 in Pomerene Hall Room 150 (1760 Neil Avenue) to coordinate reasonable accommodations for students with documented disabilities. Also see www.ods.ohio-state.edu for more information about the Office for Disability Services.

WAITLISTED STUDENTS:

Students who are waitlisted and seek to enroll must attend class through Friday, January 15, 2016. After that date, students who have not been added will not be enrolled and may not continue to attend the class. Waitlisted students should contact either the Fisher Undergraduate Program Office or the Department of Accounting and MIS office if they have any questions regarding the waitlist process.
STANDARDS OF ACADEMIC INTEGRITY AND CONDUCT:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University’s Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University’s Code of Student Conduct and this syllabus may constitute “Academic Misconduct.” The Ohio State University’s Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: “Any activity that tends to compromise the academic integrity of the University, or subvert the educational process.” Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University’s Code of Student Conduct is never considered an “excuse” for academic misconduct, so we recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

While we expect all students to have high standards and behave honorably, like every academic institution, we sometimes encounter cases of academic misconduct. It is expected that students will report suspected cases of academic and student misconduct; as faculty members we are obligated by University Rules to report our suspicions to the Committee on Academic Misconduct. If COAM determines that a student has violated the University’s Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

We also expect that each student will behave in a manner that is consistent with the Fisher Honor Statement, which reads as follows:

As a member of the Fisher College of Business Community, I am personally committed to the highest standards of behavior. Honesty and integrity are the foundations from which I will measure my actions. I will hold myself accountable to adhere to those standards. As a future leader in the community and business environment, I pledge to live by these principles and celebrate those who share these ideals.

If you have any questions about these policies or what constitutes academic misconduct in this course, please contact either of us.

Other sources of information on academic misconduct (integrity) to which you can refer include:

- The Committee on Academic Misconduct web pages (http://oaa.osu.edu/coam.html)
- Ten Suggestions for Preserving Academic Integrity (http://oaa.osu.edu/coamtensuggestions.html)
- Eight Cardinal Rules of Academic Integrity (www.northwestern.edu/uacc/8cards.html)

Permitted study materials: Use of inappropriate study materials, including previously prepared solutions to homework problems and files containing tests used during previous terms, compromises the concept of equal opportunity for all students and therefore is prohibited. You may use materials that generally are available to all students provided that they maintain the spirit of the learning objectives.

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1 See: http://studentaffairs.osu.edu/resource_csc.asp
You will have access to homework solutions that will be posted on CONNECT. These materials may be used only by students enrolled in AMIS 3201 this semester. You may not distribute any of these materials to others, including other students enrolled in AMIS 3201 without permission of an instructor.

**SCHEDULE:**

Each week’s class will be decomposed into 3 55-minute sessions. So we will meet from 5:30 pm to 6:25 pm, then 6:25 pm to 7:20 pm, then 7:25 pm to 8:20 pm. This structure will simulate a M-W-F class structure. There will be one five-minute break from 7:20 pm to 7:25 pm.

To provide flexibility in revising the tentative schedule, the course will be organized into six “modules”, with one module corresponding to the content of each examination. Each module will be discussed for approximately 5 “sessions”; the sixth session 5 be used for an examination. The schedule for each module will be available on Carmen.