

**University of North Texas at Dallas
Summer 2017
SYLLABUS**

ACCT 3110 001 Intermediate Accounting I - 3 Hours	
Department of	Accounting
School of	Business
Instructor Name:	Patricia Wynn, CPA, CMA, CGMA, CFE
Office Location:	7400 Houston School Road FH 235
Office Phone:	972-338-1807
Email Address:	Patricia.Wynn@untdallas.edu
Office Hours:	Mondays and Wednesdays 4:00 pm-5:50 pm; Tuesdays and Thursdays 4:00 pm-5:50 pm
Virtual Office Hours:	By appointment
Classroom Location:	FH 242
Class Meeting Days & Times:	Tuesdays and Thursdays 6:00 pm – 9:50PM
Course Catalog Description:	ACCT 3110. Intermediate Accounting I. 3 hours. An in-depth study of the process of preparing and presenting financial information about an entity for outside users. Topics vary, but typically include: standard setting; the accounting cycle including data accumulation, adjustments and preparation of financial statements; and valuation. There is a focus on the recognition, measurement and disclosure of revenue; inventory and cost of sales; and plant assets.
Prerequisites:	ACCT 2010 and ACCT 2020 with a grade of C or better; ECON 1100 and ECON 1110; MATH 1400 or MATH 1710.
Co-requisites:	This course may not be taken more than twice at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.
Required Text:	Intermediate Accounting, 16th Edition, Kieso, Weygandt, with Wiley Plus access
Recommended Text and References:	https://edugen.wileyplus.com/edugen/class/cls569865/
Access to Learning Resources:	UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fhcg.follett.com
Course Goals or Overview:	
	The goal of this course is to expand the student's knowledge of accounting concepts related to financial reporting, business operating activities and investing activities, with emphasis on components of each of those areas.

Learning Objectives/Outcomes: At the end of this course, the student will be able to	
1	Define sources and uses of financial accounting information, and the conceptual framework for reporting.
2	Report components of the financial statements and present complete balance sheet and shareholders' equity.
3	Define and present the income statement and statement of cash flows.
4	Identify, analyze and report components of business operating activities.
5	Analyze and apply the time value of money.
6	Evaluate methods for valuing and reporting inventories, including estimating, Dollar-Value LIFO.
7	Explain contingent liabilities, and investing activities, including fixed assets, and intangibles.

Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated by class announcement as well as posting on Blackboard and Connect as soon as the change is determined.

TOPICS	TIMELINE
1. Chapters 1 & 2 – Financial Accounting and Accounting Standards/Conceptual Framework for Financial Reporting	06/13/17
2. Chapters 3 & 4 – The Accounting Information System/Income Statement and Related Information	06/15/17
3. No Class	06/20/17
4. Chapters 5 & 6 – Balance Sheet and Statement of Cash Flows/Accounting and the Time Value of Money	06/22/17
5. Chapters 7 & 8 – Cash and Receivables/Valuation of Inventories: A Cost-Basis Approach	06/27/17
6. Chapters 9 & 10 – Inventories: Additional Valuation Issues/Acquisition and Disposition of Property, Plant, and Equipment	06/29/17
7. Holiday – No Class	07/04/17
8. Chapters 11 & 12 – Depreciation, Impairments, and Depletion/Intangible Assets	07/06/17
9. Chapter 13 – Current Liabilities and Contingencies	07/11/17
10. Final Exam	07/13/17

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

Homework – exercises designed to reinforce chapter material and ensure understanding of concepts, expanded by classroom presentations by students.

Exams – written tests designed to measure knowledge of presented course material and ability to apply appropriate concepts in practical settings.

Research Project – assignment designed to measure ability to apply presented course material and present the results in both written and verbal forms in research of a business topic.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Team Project Presentation	1 exercise at 50 points	50
Homework	Prorated between 10 chapters	100
Attendance	7 points each	50
Final Exam	1 exam at 100 points	100
Total:		300

Grade Determination:

A = 300 – 270 pts; i.e. 90% or better

B = 269 – 240 pts; i.e. 80 – 89 %

C = 239 – 210 pts; i.e. 70 – 79 %

D = 209 – 180 pts; i.e. 60 – 69 %

F = 179 pts. or below; i.e. less than 60%

University Policies and Procedures

Students with Disabilities (ADA Compliance):

The University of North Texas Dallas faculty is committed to complying with the Americans with Disabilities Act (ADA). Students with documented disabilities are responsible for informing faculty of their needs for reasonable accommodations and providing written authorized document (available in the Student Life Office in DAL2, Suite 200 and is open 8:30 a.m. – 5:00 p.m., Monday through Friday). The phone number is (972) 338-1775.

Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class. Therefore, you will be expected to complete the SETE and provide me a copy of the acknowledgement you receive on completion of the survey (your input is not indicated on the acknowledgement, only that you completed it, so your responses are kept confidential and anonymous). In return for your completion of this survey, you will earn 5 points of extra credit.

Assignment Policy:

Homework assignments are designed to assist in understanding the chapter material. You may rework the homework assignments as many times as you like, and I encourage you to do them until you feel comfortable with the process. You are graded on your homework, and the result of your efforts with homework will be evident in your exam grade. You must read the chapter assignments and review the chapter PowerPoint slides before class and be prepared to discuss them. I will not lecture; rather I will lead discussions on the chapter topics and work some homework problems as time permits. If you are not prepared you will not be able to learn. The team assignment will be based on the finished product and the presentation by the team. All team members must participate in the preparation and presentation of team results. All team members will receive the same point score; team members who do not participate will get no points. Team assignments will be explained in detail at the appropriate time in class and in the written assignment.

Exam Policy:

Exam should be taken as scheduled. Exam will be in class, on paper. No extraneous material will be allowed on desks/tables during exams. Calculators cannot be capable of being programmed. The instructor/proctor will reseat students as necessary to insure independence and to remove any student appearing to violate the integrity policy during exams. Final Exam should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Academic Integrity:

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at [http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic Integrity.pdf](http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic%20Integrity.pdf) for complete provisions of this code.

Bad Weather Policy:

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website www.unt.edu/dallas. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically. There will be study information on Blackboard for those occasions class cannot be held on campus, whether due to bad weather or other requirements.

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions, which violate the Code of Student Conduct, will be referred to the Center for Student Rights and Responsibilities, as the instructor deems appropriate.

Other Policies:

- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help. If you choose not to access Blackboard Learn, you will not be able to complete the course, since homework is administered through this portal.
- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to “vibrate” or “silent” during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities will not be permitted in the classroom. Other electronic devices may be used in the classroom in a demonstrable application of educational assistance. If you question the appropriateness of the device in the classroom, ask the instructor for guidance.
- **Food & Drink in the Classroom.** You are expected to be responsible adults in this class. Drinks are acceptable in class, so long as there is a means of controlling a spill (such as a cup lid). You are expected to police your own area – it should be clean when you arrive, and you should leave it clean when you leave. **Food is generally a disruptive agent during the class period, so you should confine yourself to eating before class or at the breaks. If you forget, I shall remind you.**
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes and researching topics related to the class. They must not be used for social activities, games, etc., during class time. Students using devices for other than class related purposes will be required to leave the classroom.
- **Grade of Incomplete, “I”** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.