COURSE SYLLABUS
Intermediate Accounting
Accounting 332.001
FALL 2017

Instructor: Dr. Treba Marsh, CPA, CGMA
Office: 292P School of Accountancy
Phone: 936-468-1744
E-mail: tmarsh@sfasu.edu

Office Hours: T 9:00-9:30; 10:45-11:15; 12:45-2:00
W 1:00-4:00
Th 9:00-9:30; 10:45-11:15; 12:45-2:00; 3:15-3:45

Online Office Hours: W 9:00-11:00 AM

Class Hours: T/TH 9:30-10:45 AM
Prerequisite: ACC 331

Text:

Required: Spiceland, Sepe and Nelson. Accounting Intermediate Accounting, 8th Ed.
Sharp EL-233S Calculator (will be issued by the Professor)

Course Description:
Continuation of ACC331. Prerequisite: ACC 331

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/ug-plo.asp.

Student Learning Objectives
Upon successful completion of this course, the student should gain:

- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of long term liabilities.
- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of stockholders’ equity.
- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of investments.
- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of current liabilities.
- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage share-based compensation and earnings per share.
- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of leases.
- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of accounting changes and error analysis.
- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of statement of cash flows.
- An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of statement of revenue recognition and profitability analysis.

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proven to have cheated or plagiarized material, a grade of F will be given for the course.

Attendance Policy:
Regular on-time class attendance is expected. You are responsible for all announcements made during class. You are also responsible for getting notes and learning what was covered in class if you have to miss a class. If you are late to class you forfeit attendance points for the day. It is disruptive to the other students and the professor when students come to class late, therefore you will not receive the same benefit of the students that arrived on time.

In-Class Time:
Time in class will be spent on lecture and working example and homework problems. You are responsible for lectures, chapter readings, homework assignments and all examples worked. In addition, you should be prepared for class each day with your book, calculator, assignments, etc.

Bring your book to class. Respect for your colleagues and the instructor is expected.

Course Requirements:
Exams:
Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. No make-up exams will be allowed. There will be no exceptions to this policy. Should a student arrive to class late to take an exam, if any other student in the class has already turned their completed exam in, the student arriving late will NOT be allowed to take the exam and will receive a “0” for that particular exam. No makeup exam will be allowed.

Homework:
All homework assignments are due in ConnectPlus at 9:30 AM on the stated due date. No homework assignments will be accepted late, nor will they be accepted in writing.

Quizzes:
Quizzes will be given randomly throughout the semester in class. No make-up quizzes will be given. If you come in to class after the quiz has started you will not be allowed to take the quiz.

**Extra Credit/Bonus Points:**
NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION

**Class Policies**
When assignments are made that are to be physically handed to the professor, they are due at the beginning of class. If you are late to class your assignment will not be accepted. During exams you must have your phone off, not on silent, off so that it does not disturb the other students. If your cell phone makes any noise during an exam your exam grade will be reduced by 10 points.

Recording and /or videoing the class is prohibited.

**Personal responsibility is a must to be successful in this class.** Take personal responsibility for your work and your behavior rather than making excuses about why something was not done.

**Grading Policy:**
Exams (3)*  300  
Final Exam*  100  
In class activities  50  
Homework  50  
500  

*Students must have a minimum test average of 60% for the in class activities and homework points to count.

**Grading Scale:**
A = 450 to 500 points  
B = 400 to 449 points  
C = 350 to 399 points  
D = 300 to 349 points  
F = below 300 points

### Tentative Course Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Material</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>Tuesday 8/29</td>
<td>Introduction</td>
<td>Read Chapter 12* Section A only for 8/31</td>
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<td>Chapter 12- Investments</td>
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<tr>
<td>Thursday 8/31</td>
<td>Work Chapter 12 problems</td>
<td>Chapter 12 HW due in Connect 9/05 at 9:30 AM</td>
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<td>Read Chapter 13** for 9/05</td>
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<td>Tuesday 9/05</td>
<td>Chapter 12 HW questions and Current Liabilities</td>
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<td>Contingencies-Lecture</td>
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<tr>
<td>Thursday 9/07</td>
<td>Work Chapter 13 problems</td>
<td>Chapter 13 HW due in Connect 9/12 at 9:30 AM</td>
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<tr>
<td>Date</td>
<td>Activity</td>
<td>Notes</td>
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<tr>
<td>Tuesday 9/12</td>
<td>Chapter 13 HW Questions and work problems</td>
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<tr>
<td>Thursday 9/14</td>
<td><strong>Exam 1 Chapters 12 &amp; 13</strong></td>
<td>Read Chapter 14** for 9/19</td>
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<td>Tuesday 9/19</td>
<td>Chapter 14 Bonds and Long-Term Notes-Lecture</td>
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<td>Thursday 9/21</td>
<td>Complete Chapter 14 lecture</td>
<td>Chapter 14 HW due in Connect 9/26 at 9:30 AM</td>
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<td>Tuesday 9/26</td>
<td>Chapter 14 HW questions and work Chapter 14 exercises</td>
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<tr>
<td>Thursday 9/28</td>
<td>Chapter 15 Leases-Lecture</td>
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<td>Tuesday 10/3</td>
<td>Complete Chapter 15 lecture and work problems</td>
<td>Chapter 15 HW due in Connect 10/05 at 9:30 AM</td>
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<td>Thursday 10/5</td>
<td>Chapter 15 HW questions and work Chapter 15 exercises</td>
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<td>Tuesday 10/10</td>
<td>Out of Class Assignment</td>
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<td>Thursday 10/12</td>
<td>Review Chapters 14 &amp; 15</td>
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<td>Tuesday 10/17</td>
<td><strong>Exam 2 Chapters 14 &amp; 15</strong></td>
<td>Read Chapter 18 for 10/19</td>
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<td>Thursday 10/19</td>
<td>Chapter 18 lecture and work problems</td>
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<td>Tuesday 10/24</td>
<td>Chapter 18 HW questions and work Chapter 18 exercises</td>
<td>Chapter 18 HW due in Connect 10/26 at 9:30 AM</td>
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<tr>
<td>Thursday 10/26</td>
<td>Chapter 18 HW questions and work Chapter 18 exercises</td>
<td>Read Chapter 19 for 10/31</td>
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<td>Tuesday 10/31</td>
<td>Chapter 19 Share-Based Compensation and Earnings Per Share-Lecture</td>
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<td>Thursday 11/2</td>
<td>Complete Chapter 19 lecture and work problems</td>
<td>Chapter 19 HW due in Connect 11/07 at 9:30</td>
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<td>Tuesday 11/7</td>
<td>Chapter 19 HW questions and work Chapter 19 exercises</td>
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<td>Thursday 11/9</td>
<td><strong>Exam 3 Chapters 18 &amp; 19</strong></td>
<td>Read Chapter 20 for 11/14</td>
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<td>Tuesday 11/14</td>
<td>Chapter 20 Accounting Changes and Error Corrections-Lecture</td>
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<td>Thursday 11/16</td>
<td>Chapter 20 Accounting Changes and Error Corrections-Lecture</td>
<td>Chapter 20 HW due in Connect 11/28 at 9:30</td>
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<td>11/26-26</td>
<td>Thanksgiving Break</td>
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<td>Tuesday 11/28</td>
<td>Chapter 20 HW questions and work Chapter 20 exercises</td>
<td>Read Chapter 21 for 11/30</td>
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Thursday 11/30  Chapter 21 Statement of Cash Flows lecture

Tuesday 12/05  Complete Chapter 21 lecture and work problems
Chapter 21 HW due in Connect 12/07 at 9:30 AM

Thursday 12/07  Chapter 21 HW questions and work Chapter 21 exercises

Thursday 5/14  Final Exam-Chapters 20 & 21
8:00-10:00 AM

*With the exception of Chapter 12 include the IFRS information in your study of each chapter.

**Denotes include Appendix in your study of the chapter

Student Academic Dishonesty (University Policy 4.1)

Abiding by university policy on academic integrity is a responsibility of all university faculty and students.

Definition of Academic Dishonesty

Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials on any assignment or exam; (2) falsifying or inventing of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one's own work when is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one’s paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf

Course Grades (University Policy 5.5)

At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

Students with Disabilities

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Room 325 in the Human Services Building, 468-3004/468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary
aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

**Student Conduct (University Policy 10.4)**

Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.