Course Syllabus
Intermediate Accounting (ACC 331)
Fall 2018

Professor: Jose G. Vega, Ph.D
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E-mail: vegajg1@sfasu.edu
Office Hours: Monday 11:00am to 12:30pm and 2:30pm to 4:00pm
Online office hours: Tuesday 1:00pm to 3:00pm
Class Hours: Monday and Wednesday 9:30am -10:45am (001)
Prerequisite: ACC 232

Course Materials:
Intermediate Accounting, Spiceland, Sepe, & Nelson, 9th Edition—the textbook may be electronic or hardcopy but
students tend to benefit most from bringing a hardcopy to class
McGraw Hill Connect access code (online management system for above listed textbook)
Sharp EL-233S or Casio HS-8VA calculator (to be distributed during the first exam)

Course Coverage:
Study and application of generally accepted accounting principles in the accounting process and statement
preparation.

Course Objective:
Accounting 331 will cover the following topics: Environment and Theoretical Structure of Financial Accounting,
Review of the Accounting Process, The Balance Sheet and Financial Disclosures, The Income Statement,
Comprehensive Income, and the Statement of Cash Flows, Revenue Recognition, Time Value of Money Concepts,
Cash and Receivables, Inventories (Measurement), Inventories (Additional Issues), Property, Plant, and Equipment
and Intangible Assets (Acquisition), and Property, Plant, and Equipment and Intangible Assets (Utilization and
Disposition).

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proved to have cheated or plagiarized
material, a grade of F will be given for the course. See additional details in the Academic Integrity section of the
Rusche College of Business Syllabus Addendum included herein.

Attendance:
If a student misses due to illness, family emergency, or any other university excused absence, it is the student’s
responsibility to contact the professor and provide evidence of the reason for the absence. 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. Additionally, the problems discussed and completed will be similar to problems
that you will experience during your exams. Additionally, a quiz will be given at the beginning each class. Only
School related absences are excused if the student provides proper signed documentation from the appropriate
department.

Homework:
All homework assignments are due in Connect on the stated due date, unless otherwise stated. Homework
assignments are used to strengthen your understanding of the course content, thus preparing you to succeed on
exams. No homework assignments will be accepted late.
Quizzes and Cases:
At the beginning of each class a quiz will be given. There will not be any make up quizzes given if a student misses a quiz. These quizzes are designed to strengthen your understanding of the material covered. Furthermore, two cases will be assigned during the semester. The cases are used to introduce you to real world application of the material you learn in this course.

Overall Exam Average:
At the end of the semester, students MUST have an Overall exam average of at least a 60 percent in order to pass this course. This grade is calculated by adding all three exam scores (along with any bonus points you earned through the bonus opportunities) and dividing by the total possible points for these same exams (80 points). If the overall exam average calculation is below a 60 percent at the end of the semester, the student automatically makes an “F” for the course regardless what other grades the student has received on the other assignments.

Performance Assessment:
The final letter grade for each student will be determined on the basis of his/her performances on all the following activities:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Exam I</td>
<td>25</td>
</tr>
<tr>
<td>Exam II</td>
<td>25</td>
</tr>
<tr>
<td>Exam III</td>
<td>30</td>
</tr>
<tr>
<td>Homework</td>
<td>10</td>
</tr>
<tr>
<td>Case</td>
<td>5</td>
</tr>
<tr>
<td>Pre-assessment exam</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
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</tbody>
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### GRADING SCALE

<table>
<thead>
<tr>
<th>Total Points Range</th>
<th>Final Grade</th>
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</thead>
<tbody>
<tr>
<td>90.0 -100</td>
<td>A</td>
</tr>
<tr>
<td>89.9 - 80</td>
<td>B</td>
</tr>
<tr>
<td>79.9 - 70</td>
<td>C</td>
</tr>
<tr>
<td>69.6 - 60</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
</tr>
</tbody>
</table>

Exam questions will be based on the assignments, class lecture and discussions. **THERE WILL BE NO MAKE-UP EXAMS!!** All exams must be taken at the scheduled time. Lack of preparation or multiple examinations are not acceptable excuses. A missed exam without prior approval and without a documented medical or other legitimate emergency excuse will result in a grade of zero for that exam.
**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](http://www.sfasu.edu/cob/ug-plo.asp).

**General Student Policies:**

**Student Academic Dishonesty (University Policy 4.1)**

Abiding by university policy 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 to aid in achieving a better grade on a component of a class; (2) the falsification or invention 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 your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at [http://www.sfasu.edu/policies/student_academic_dishonesty.pdf](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](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), Human Services Building, and Room 325, 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/](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](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.