COURSE SYLLABUS
Intermediate Accounting
Accounting 331.001
Spring 2020

Instructor: Stephanie Ross, CPA
Department: Gerald W Schlief School of Accountancy
Office: 292C
Phone: 936.468.1595 my office
936.468.3105 accounting department (leave message)
E-mail: Stephanie.Ross@sfasu.edu (USE SFA EMAIL ONLY)
Office Hours: T/R 9:15-10:45am; 12:15pm-1:45pm
W 10:00am – 12:00pm
Other times by appointment only
Online Office Hours: W 12:00pm – 2:00pm
Class Hours: ACC 331.001 – T/R 8:00am - 9:15am
Prerequisite: 232

Course Materials:
Intermediate Accounting, Spiceland, Sepe, & Nelson, 10th 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 Objectives:
Accounting 331 will review the accounting environment, the basic accounting model, the accounting information system, basic financial statements and the specific topics of time value of money, cash, accounts receivable, inventories, operational and intangible assets and revenue recognition.

Time Requirement:
The time requirement to earn an above average grade in this course is significant, although it may vary for each student. Students should be prepared to spend 9-12 hours per week which includes 2½ hours of class time per week. In order to succeed in this course, it is important for students to understand the demanding nature of accounting and be willing to devote the necessary time and effort. The better you perform in this course will most likely result in enhanced performance in future financial accounting classes.

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 assignment and, in certain cases, a grade of “F” may be awarded for the course. See also “Academic Integrity.”

Attendance:
Regular on-time class attendance is expected and is necessary for successful completion of this course. There is much that happens during class time that adds to your educational experience beyond what you can learn from just reading and preparing assignments. If you do not attend class regularly, you miss this. School related absences are excused IF the student provides proper signed documentation from the appropriate department. Roll will be taken at the beginning of each class.

Since the daily assignments are tentative, it may be necessary to make changes as the semester progresses. Therefore, if a student is absent, it is the student’s responsibility to contact the instructor and find out about announced changes and any additional assignments since you are still responsible for the work assigned for that day as well as any information given for that day. See also “Exams.”
Class Time:
Time in class will be spent on lecture and working example and practice problems. Students will be expected to work in a group setting for problem solving when required by the instructor. The student is responsible for lectures, chapter readings, Smartbook activities, homework assignments and all examples worked in class. In addition, students should be prepared for class each day with their books, calculators, handouts, etc. Respect of your colleagues and the instructor is also expected. PLEASE NOTE: Picture taking, recording and/or videotaping OF ANYTHING during class is prohibited. If a student has special needs that need to be accommodated, these accommodations must be in writing from Disability Services and approved by the instructor before they can become effective.

Exams:
Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. With prior approval from the instructor, if a student misses an exam due to an excused absence, a makeup exam will be administered at the convenience of the instructor. It is the student's responsibility to contact the instructor PRIOR to the exam and to provide adequate evidence for the absence. If the student does NOT contact the instructor PRIOR to the exam begins, the student will NOT be allowed to makeup the exam. Should a student arrive late to class on exam day, 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. In this situation, no makeup exam will be allowed. If the student arrives late and is allowed to take the exam, the student will only have until the end of class to complete the exam (no additional time will be given.) This is the policy for ALL four exams. PLEASE NOTE: If a student is allowed to take an exam at a time other than the regularly scheduled exam date and time, in the event of any “bonus” opportunity or “curve” for any reason regarding that exam, the student will NOT receive the same consideration as those students taking the exam at the scheduled time.

In addition, students MUST use the calculator provided for this class (as described on page 1) to take ALL exams. In the event a student needs to use a translator during exams, prior approval from the instructor must be given (this means PRIOR to exam day). There will be no exceptions to this policy. With the exception of an APPROVED translator, no electronic devices of any kind may be used for any purpose during an exam. In addition, the seating of students may be “shuffled” during any or all exams. Graded exams will not be returned in class. However, you are strongly encouraged to come by my office during office hours to review your exam after grades are posted in D2L. See also “Grades.”

Chapter Smartbook Activities:
Chapter Smartbook activities are due in Connect on the stated due date. These activities help you practice the concepts and objectives taught in the chapter readings and interactive lecture activities and aid in preparing the student for the chapter homework and exams. You will continue to work through these activities until you have successfully completed each assignment. Please note the amount of time to complete these activities varies by chapter. If you have not read the chapter and become familiar with the content FIRST, these activities will take much more time than they are structured to take. There is a tutorial in Connect that gives step by step instructions for successful completion of these activities. It is highly recommended you take the time to work through the tutorial rather than just assume you are properly completing the assignment.

Homework:
All homework assignments are due in Connect on the stated due date. These assignments allow the student to practice the concepts taught in each chapter and aid in preparing for the exams. I highly recommend the student work the problems out by hand PRIOR to entering the answer in Connect as this will help to learn and understand the concepts AND prepare for exams as work will have to be shown on exams rather than just giving a final answer. You will have 3 attempts to successfully complete these assignments and the highest grade will be recorded. No homework assignments will be accepted late, nor will they be accepted in writing.

Accounting Cycle Assignment:
The students’ ability to understand and apply the concepts learned in ACC231 is critical to successful completion of this course. To reinforce the concepts learned in ACC231, an accounting cycle problem is located in Connect and will be available the first day of class and due when chapter 2 homework is due (see course timeline). This gives the student plenty of time to successfully complete it and ask any questions. This is a
REQUIRED, GRADED assignment (see Course Requirements). Since this assignment is due along with chapter 2 homework, it is highly recommended not to wait until the night before to complete it. It is a lengthy algorithmic problem. You will have unlimited attempts to successfully complete this assignment.

**Syllabus Quiz:**
After thoroughly reading through the course syllabus and asking any questions for clarification, a syllabus quiz will be given in class. This quiz will be timed and graded. The due date is stated on the course timeline.

**Extra Credit/Bonus Opportunities:**
Throughout the semester, there will be bonus assignments found in Connect. These assignments will clearly be marked as “Bonus.” The due date for each assignment will be the same due date as for that particular chapter (i.e. if chapter 2 homework is due February 2nd the extra credit assignment for chapter 2 will also be September 8th). Each extra credit problem point value will vary. **These points will be added to your exam points which will help to increase your overall exam average.** A total of 25 points can be earned by successfully completing ALL bonus assignments. Partial credit will be given. You will be allowed two attempts to complete each assignment and the highest grade will be recorded. These assignments not only provide bonus points, they also help to learn, reinforce and apply the concepts for that particular chapter.

In addition, the lowest homework and Smartbook grades will be dropped. Allowing three attempts to complete your homework gives the student every opportunity to make a perfect score if they so choose. The accounting cycle assignment can be completed unlimited times to obtain a perfect score. Additional opportunities for bonus points may be given randomly throughout the semester and will be announced in class and/or Brightspace/D2L. **Therefore, there will not be one magic assignment at the end of the semester to regain all the points you did not take advantage of during the semester.** So, please do NOT ask.

**Brightspace/D2L:**
In addition to class time and office hours, Brightspace/D2L will be used as a source of communication. Course materials, announcements and various information will be posted to the Brightspace/D2L home page for this class. Student grades will also be posted in Brightspace/D2L. It is the student’s responsibility to see that they have access to Brightspace/D2L for this class. In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA SFA EMAIL, NOT BRIGHTSPACE/D2L.

**Additional Assistance:**
A supplemental instruction (SI) sessions will be made available for interested students. Specific details regarding when and where these opportunities will take place will be discussed in class and posted in Brightspace/D2L. These are all superb options to enhance your understanding of the topics learned in this class and ultimately boost your grade.

**Cell Phones & Other Electronic Devices:**
Cell phones (or other potentially noise-making and distracting gadgets) are to be **turned off and put away** during class. Cell phones may not be used for any purpose (other than emergencies) during class (not even a calculator). **This is mandatory, not a request.**

**Grades:**
Grades will be posted in Brightspace/D2L upon completion of grading. Brightspace/D2L is your “official” gradebook. The student must notify the instructor within one week of the grade being posted in Brightspace/D2L if they have a question about the grade in order for any grade adjustment to be considered. **Waiting until the end of the semester is too late.**

**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 four exam scores (along with any bonus points you earned through the bonus opportunities included in Connect ONLY) and dividing by the total possible points for these same exams (which will be 430). 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 other assignments. See also “Course Requirements.”
Extenuating Circumstances/Emergencies/Illnesses:
In addition to contacting the instructor, the student must immediately contact the Office of Student Rights and Responsibilities at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to fall behind in class. However, once an assignment(s) is CLOSED, it is too late to ask for any consideration. Therefore, you MUST notify the instructor BEFORE the assignment(s) is CLOSED. Otherwise, the situation will be given no consideration. Understand that each situation will be handled on an individual basis.

Technical Problems:
Although technical problems are no excuse for unfinished assignments, in the event the student should encounter technical difficulties, the student must notify Connect support AND the instructor IMMEDIATELY when the problem occurs in order for the situation to be given any consideration at all. IF THE STUDENT WAITS UNTIL THE ASSIGNMENT HAS CLOSED TO REPORT THE PROBLEM, THE ASSIGNMENT WILL NOT BE REOPENED. The student should report the issue by either calling my office or by email. If the student has a problem with Connect, he/she should call 1.800.331.5094 or contact them online at www.mhhe.com/support. Connect has night and weekend hours. When contacting Connect technical support, they will provide a case number which must be included with the correspondence to the instructor. Those that do not follow these instructions will be given NO consideration. Understand that each situation will be handled on an individual basis.

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.

General Student Policies
Academic Integrity (4.1):
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

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.

**Course Requirements:**
- Exams 1-3*      300
- Final Exam*      130
- Smartbook       100 (highest 10 grades)
- Homework        100 (highest 10 grades)
- Accounting Cycle 25
- Syllabus Quiz 20

Total: 675

* Students must have a minimum overall exam average of 60% before points for other assignments are considered.

**Grading Scale:**
- A = 608 to 675 points
- B = 540 to 607 points
- C = 473 to 539 points
- D = 405 to 472 points
- F = below 405 points
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<thead>
<tr>
<th>Date</th>
<th><strong>In-Class Coverage &amp; Reading Assignments</strong></th>
<th><strong>Connect Assignments &amp; Due Dates</strong></th>
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<tbody>
<tr>
<td>01/16/2020</td>
<td>Introduction &amp; Chapter 1</td>
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| 01/21/2020 | Chapter 1                                  | Ch 1 Smartbook and Ch 1 Homework in Connect  
|            | Read Chapter 1 before class                | Due: 1-26, 11:59pm                  |
|            |                                            | Syllabus Quiz in Class              |
| 01/23/2020 | Chapter 2                                  | Ch 2 Smartbook and Ch 2 Homework in Connect  
|            | Read Chapter 2 before class                | Due: 2-2, 11:59pm                   |
|            |                                            | Accounting Cycle in Connect         |
|            |                                            | Due: 2-2, 11:59pm                   |
| 01/30/2020 | Exam 1 Review                              |                                     |
| 02/4/2020  | Exam 1                                     | Chapters 1 & 2                      |
| 02/6/2020  | Chapter 3                                  | Ch 3 Smartbook and Ch 3 Homework in Connect  
|            | Read Chapter 3 before class                | Due: 3-16, 11:59pm                  |
| 02/11/2020 | Chapter 3                                  |                                     |
| 02/13/2020 | Chapter 4                                  | Ch 4 Smartbook and Ch 4 Homework in Connect  
|            | Read Chapter 4 before class                | Due: 4-23, 11:59pm                  |
| 02/18/2020 | Chapter 4                                  |                                     |
| 02/20/2020 | Exam 2 Review                              |                                     |
| 02/25/2020 | Exam 2                                     | Chapters 3 & 4                      |
| 02/27/2020 | Chapter 5                                  | Ch 5 Smartbook and Ch 5 Homework in Connect  
|            | Read Chapter 5 before class                | Due: 5-08, 11:59pm                  |
| 03/03/2020 | Chapter 5                                  |                                     |
| 03/05/2020 | Chapter 6                                  | Ch 6 Smartbook and Ch 6 Homework in Connect  
|            | Read Chapter 6 before class                | Due: 6-22, 11:59pm                  |
| 03/09 – 15/2020 | SPRING BREAK WEEK | SPRING BREAK WEEK |
| 03/17/2020 | Chapter 6                                  | Ch 7 Smartbook and Ch 7 Homework in Connect  
<p>|            | Read Chapter 7 before class                | Due: 7-29, 11:59pm                  |
| 03/19/2020 | Chapter 7                                  |                                     |
| 03/24/2020 | Chapter 7                                  |                                     |
| 03/26/2020 | Exam 3 Review                              |                                     |</p>
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<tr>
<th>Date</th>
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<th>Assignments</th>
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<tr>
<td>03/31/2020</td>
<td>Exam 3</td>
<td>Chapters 5, 6 &amp; 7</td>
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<td>04/02/2020</td>
<td>Chapter 8</td>
<td>Read Chapter 8 before class</td>
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<td>04/07/2020</td>
<td>Chapter 8</td>
<td>Ch 8 Smartbook and Ch 8 Homework in Connect</td>
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<td><em>Due: MONDAY, 04-13, 11:59pm</em></td>
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<td>04/09 – 10/2020</td>
<td>EASTER BREAK</td>
<td>EASTER BREAK</td>
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<td>04/14/2020</td>
<td>Chapter 9</td>
<td>Read Chapter 9 before class</td>
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<td>04/16/2020</td>
<td>Chapter 9</td>
<td>Ch 9 Smartbook and Ch 9 Homework in Connect</td>
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<td>Ch 10 Smartbook and Ch 10 Homework in Connect</td>
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<td>Ch 11 Smartbook and Ch 11 Homework in Connect</td>
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<td>05/05/2020</td>
<td>Final Exam</td>
<td>8am – 10:30am</td>
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*Note: All Homework and Smartbook due dates are Sunday nights at 11:59 PM, unless stated otherwise. Dates are tentative and could change during the semester. It is the student’s responsibility to keep up with any changes.*

*Last updated: 12.17.19*