COURSE SYLLABUS
Intermediate Accounting
Accounting 3301.500
SUMMER 2023

Instructor: Stephanie Ross, Ph.D, CPA, MBA, MS
Department: Gerald W Schlief School of Accountancy
Office: 292C (Online Office Hours ONLY)
E-mail: Stephanie.Ross@sfasu.edu (USE SFA EMAIL ONLY)
Office Hours: Mon-Thurs: 10:00am - 12:30pm (On-line only)
Other times by appointment only
Class Hours: ACC 3301.500 – Asynchronous On-line
Prerequisite: 2302

Course Materials:
Intermediate Accounting, Spiceland, Nelson, Thomas & Winchel, 11th Edition (ISBN: 9781264604500) – the textbook may be electronic or hardcopy but students tend to benefit most from bringing a hardcopy to class. Make certain that your purchase includes the McGraw Hill CONNECT ACCESS CODE (online management system for above listed textbook). Sharp EL-233S or Casio HS-8VA calculator or any simple calculator will be used in this class.

In addition, students are required to pay $8.50 once per semester for the ExamMonitor AI proctoring service. This fee covers proctoring for all 3000-level or above accounting courses the students are enrolled in, no matter how many classes you are taking. The fee must be paid through ExamSoft prior to taking your first exam or mock exam. Please use the instructions provided by your instructor to access ExamSoft and pay the fee.

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

Course Objectives:
Accounting 3301 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.

Accounting Bootcamp:
The School of Accountancy has implemented an Accounting Bootcamp. This bootcamp is used to review students on the fundamental concepts covered in 2301- Principles of Financial Accounting. This will assist students in not only being successful in Intermediate Accounting, but all future accounting classes going forward. All students entering Intermediate Accounting 1 will be required to take an exam on day 1 of the respective semester in their Intermediate Accounting class. The exam for this class will be located in D2L to be taken on-line. Detailed instructions will be provided in D2L as well. Please note the following regarding the exam:
- The exam will cover topics from ACCT 2301 – Principles of Financial Accounting
- A grade of 80% or greater is required in order for the student to be exempt from attending the required Accounting Boot Camp

Boot camp attendees (students who do NOT achieve 80% or higher on the Entrance Exam will be required to attend/complete the Bootcamp):
- Since this is an on-line course, boot camp Zoom recording links will be provided for you to review. Viewing video recordings of the sessions is mandatory. The Zoom links will be posted in the Newsfeed Announcements once the Entrance Exam grades have been posted in D2L. Submission of the exercise assignments covered in the three video sessions are due Monday, June 12th, by 8pm. A drop-box will be created for those submissions.
- An Exit Exam will be administered on **Tuesday, June 13th**. An 80% passing rate is required for this exam as well. The Exit Exam will also be administered on-line, similar to the Entrance Exam.

- If the student passes the boot camp Exit exam, they will remain in the Intermediate Accounting 1 class.
- A failure of the Exit exam will EITHER result in the student receiving an "F" in the Intermediate Accounting 1 class or the student withdrawing voluntarily.
- All questions should be directed to Dr. Nikki Shoemaker (shoemakenl@sfasu.edu).

**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 7 - 12 hours total, per chapter.** 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. In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance for academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. **Any instances of such academic dishonesty will be documented and reported to the Dean and the student will receive an F in the course.**

**Exams:**
Every effort will be made to give exams on the scheduled dates per the Syllabus. All dates are tentative and subject to change. Exams will be given online through ExamSoft. This is a new exam platform that we will use for Intermediate 1 this semester. We will have a mock test run of ExamSoft to familiarize you with the system. In addition, students **MUST** use the on-line calculator provided in ExamSoft to take **ALL** exams. No electronic devices of any kind may be used for any purpose during an exam.

**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 BEFORE entering the answer in Connect as this will help to learn and understand the concepts. 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 ACC2301 is critical to successful completion of this course. To reinforce the concepts learned in ACC2301, an accounting cycle problem is located in Connect and will be **available the first day of class and due when Chapter 4 homework is due** (see
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 4 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.

**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 June 4th, the extra credit assignment for chapter 2 will also be due June 4th). 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. 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:**
The Brightspace/D2L News Feed will be used as my primary 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 PROFESSOR via SFA EMAIL, NOT BRIGHTSPACE/D2L.**

**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 three 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 330). 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 it 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/.

Additional Student Services:
SFASU values students’ mental health and the role it plays in academic and overall student success. SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.
On-campus Resources:
SFASU Counseling Services
www.sfasu.edu/counselingservices
3rd Floor Rusk Building
936-468-2401

SFASU Human Services Counseling Clinic
www.sfasu.edu/humanservices/139.asp
Human Services Room 202
936-468-1041

Crisis Resources:
Burke 24-hour crisis line 1(800) 392-8343
Suicide Prevention Lifeline 1(800) 273-TALK (8255)
Crisis Text Line: Text HELLO to 741-741

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 1-2* 200
Final Exam* 130
Smartbook 100 (highest 10 grades)
Homework 100 (highest 10 grades)
Accounting Cycle 25
555

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

Grading Scale:
A = 499 to 555 points
B = 444 to 498 points
C = 388 to 443 points
D = 333 to 387 points
F = below 333 points
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<thead>
<tr>
<th>Date</th>
<th>In-Class Coverage &amp; Reading Assignments</th>
<th>Connect Assignments &amp; Due Dates</th>
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<tbody>
<tr>
<td>(May 30th– June 12th)</td>
<td>Accounting Bootcamp</td>
<td>Entrance Exam Opens at 6am and Closes at 8pm (75 minutes allowed)</td>
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<td>Entrance Exam (Tuesday, May 30th in D2L)</td>
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<td>Chapter 1</td>
<td>Ch 1 Smartbook and Ch 1 Homework in Connect Due: Sunday, 6-4, 11:59pm</td>
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<td>PowerPoint Lecture and Work-Out Problems Recordings</td>
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<td>Chapter 2</td>
<td>Ch 2 Smartbook and Ch 2 Homework in Connect Due: Sunday, 6-4, 11:59pm</td>
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<td>PowerPoint Lecture and Work-Out Problems Recordings</td>
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<td>Chapter 3</td>
<td>Ch 3 Smartbook and Ch 3 Homework in Connect Due: Sunday, 6-11, 11:59pm</td>
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<td>PowerPoint Lecture and Work-Out Problems Recordings</td>
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<td>Chapter 4</td>
<td>Ch 4 Smartbook and Ch 4 Homework in Connect Due: Sunday, 6-11, 11:59pm</td>
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<td>PowerPoint Lecture and Work-Out Problems Recordings</td>
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<td></td>
<td>Accounting Cycle in Connect</td>
<td>Accounting Cycle in Connect Due: Sunday, 6-11, 11:59pm</td>
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<td>Due: Sunday, 6-11, 11:59pm</td>
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<td></td>
<td>Complete Exam 1 Review Packet before Monday’s Exam</td>
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<td></td>
<td>6/12/2023 (Monday)</td>
<td>Chapters 1, 2, 3 &amp; 4 Exam opens June 12th, 6am – Closes at 8pm</td>
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<td>EXAM 1</td>
<td>Use Drop-Box in D2L to submit the completed exercises for each of the Zoom Recordings</td>
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<td>Accounting Bootcamp Exercises Due (6/12/23-Monday, 8pm)</td>
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<td>(June 13th – June 20th)</td>
<td>Accounting Bootcamp Exit Exam (Tuesday, June 13th in D2L)</td>
<td>Exit Exam Opens at 6am and Closes at 8pm (75 minutes allowed)</td>
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<td>Chapter 5</td>
<td>Ch 5 Smartbook and Ch 5 Homework in Connect Due: Monday, 6-19, 11:59pm</td>
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<td>PowerPoint Lecture and Work-Out Problems Recordings</td>
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<td>Chapter 6</td>
<td>Ch 6 Smartbook and Ch 6 Homework in Connect Due: Monday, 6-19, 11:59pm</td>
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<td>PowerPoint Lecture and Work-Out Problems Recordings</td>
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<td>Chapter 7</td>
<td>Ch 7 Smartbook and Ch 7 Homework in Connect Due: Monday, 6-19, 11:59pm</td>
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<td>PowerPoint Lecture and Work-Out Problems Recordings</td>
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<td>Complete Exam 2 Review Packet before Tuesday’s Exam</td>
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<td>6/20/2022 (Tuesday)</td>
<td>Chapters 5, 6 &amp; 7 Exam opens June 20, 6am – Closes at 8pm</td>
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<td>(June 21st – June 30th)</td>
<td>Chapter 8 PowerPoint Lecture and Work-Out Problems Recordings</td>
<td>Ch 8 Smartbook and Ch 8 Homework in Connect Due: <strong>Saturday, 6-24, 11:59pm</strong></td>
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<td>Chapter 9 PowerPoint Lecture and Work-Out Problems Recordings</td>
<td>Ch 9 Smartbook and Ch 9 Homework in Connect Due: <strong>Saturday, 6-24, 11:59pm</strong></td>
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<td>Chapter 10 PowerPoint Lecture and Work-Out Problems Recordings</td>
<td>Ch 10 Smartbook and Ch 10 Homework in Connect Due: <strong>Wednesday, 6-28, 11:59pm</strong></td>
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<td>Chapter 11 PowerPoint Lecture and Work-Out Problems Recordings</td>
<td>Ch 11 Smartbook and Ch 11 Homework in Connect Due: <strong>Wednesday, 6-28, 11:59pm</strong></td>
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<tr>
<td>June 29th</td>
<td>Complete Exam 3 (Final Exam) Review Packet</td>
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<tr>
<td>June 30th</td>
<td>EXAM 3 (Final Exam)</td>
<td>Final Exam opens June 30th, 6am – Closes at 8pm</td>
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*Note: Dates are tentative and could change during the semester. It is the student’s responsibility to keep up with any changes.*  
Last updated: 4.26.23