COURSE SYLLABUS
Intermediate Accounting
Accounting 3302
Summer 2023

Instructor: Hunter Throckmorton, CPA
E-mail: James.Throckmorton@sfasu.edu
Office: McGee Business Building Suite 292L
Office Hours: ONLINE
            Tuesdays 9:00am-11:00am
School: Gerald W. Schlief School of Accountancy
Class Hours: Online Format
Class Location: Online Format
Prerequisite: ACC 3301

Text:
Intermediate Accounting, 11th Edition
You must have access to McGrawHillConnect in order to complete assignments for the class.

Course Description:
Continuation of ACCT 3301. Prerequisite: ACCT 3301

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 conceptual framework of financial accounting with:
  • Coverage of investments
  • Coverage of current liabilities
  • Coverage of long-term liabilities
  • Coverage of leases
  • Coverage of stockholder’s equity
  • Coverage of share-based compensation and earnings per share
  • Coverage of accounting changes and error analysis
  • Coverage of statement of cash flows

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.
Time Requirement:
The content of this course will be rigorous, and the time requirement will be significant. Every student is different, but each should plan to spend several hours per chapter learning and understanding the material. Because this is an online summer course the content will be further condensed into a short period of time. For a student to be successful in this course, they need to be willing to devote the necessary time and effort to mastering the content. The performance in this course will be indicative of your performance in subsequent financial accounting courses.

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. Exams will be administered through ExamSoft with detailed instructions forthcoming.

_Students are required to pay $8.50 once per semester for the ExamMonitor AI proctoring service. This fee covers proctoring for all 300-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._

Out of Class Work:
SmartBook modules and homework assignments are due in McGraw-Hill Connect on the stated due date. No homework assignments will be accepted late, nor will they be accepted in writing.

Extra Credit/Bonus Points:
EVERY STUDENT IN THIS CLASS WILL BE GIVEN THE SAME OPPORTUNITY. NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION.

Grading Policy:
| Exams (3)* | 300  |
| Final Exam* | 100  |
| Smartbook (8)** | 100  |
| Homework (8) | 200  |
| Total | 700  |

* Students must have a minimum test average of 60% for the out of class work assignment points to count.
** If all SmartBook assignments are completed, you can receive a maximum of 120 points and not just the 100 points indicated above. This means that if all SmartBook assignments are completed you could earn up to 20 BONUS points towards the final total.

Grading Scale:
A = 630 to 700 points
B = 560 to 629 points
C = 490 to 559 points
D = 420 to 489 points
F = below 420 points
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<tr>
<th>Date</th>
<th>Material Covered</th>
<th>Assignments Due</th>
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<td>7/3/2023</td>
<td>Chapters 12 Part A &amp; 13</td>
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<td>7/4/2023</td>
<td>Chapters 12 Part A &amp; 13</td>
<td>Independence Day Holiday</td>
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<td>7/5/2023</td>
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<td>Chapters 12 Part A &amp; 13</td>
<td><strong>EXAM 1 – Chapters 12 Part A &amp; 13</strong></td>
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<td>Chapters 12 &amp; 13 HW due in Connect at 11:59 pm</td>
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<td>7/13/2023</td>
<td>Chapters 14 &amp; 15</td>
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<td>7/21/2023</td>
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<td><strong>EXAM 2 – Chapters 14 &amp; 15</strong></td>
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<td>Chapters 14 &amp; 15 HW due in Connect at 11:59 pm</td>
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<td>7/24/2023</td>
<td>Chapters 18 &amp; 19</td>
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<td>7/25/2023</td>
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EXAM 3 - Chapters 18 & 19
Chapters 18 & 19 HW due in Connect at 11:59 pm

7/28/2023

7/31/2023   Chapters 20 & 21

8/1/2023    Chapters 20 & 21

8/2/2023    Chapters 20 & 21

8/3/2023    Exam 4 Final Exam - Chapters 20 & 21
Chapters 20 & 21 HW due in Connect at 11:59 pm

*Do not include IFRS information in your study of each chapter for exam purposes as the topic will not be tested.

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-4.1.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.