COURSE SYLLABUS
Intermediate Accounting
Accounting 3302.001
Spring 2024

Instructor: Dr. Kelly Noe, CPA, CGMA
Office: 292A School of Accountancy
Phone: 936-468-1530
E-mail: noekelly@sfasu.edu (do not use brightspace email, it does not accept replies)

Office Hours: T TH 9:00am-9:30am and 10:45am-2:45pm
W 8:00am-9:00am (online only)

School: Gerald W. Schlief School of Accountancy
Class Hours: T TH 9:30am-10:45am
Class Location: R.E. McGee Business Building Room 267
Prerequisite: ACCT 3301

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

Course Description:
Continuation of ACCT3301. Prerequisite: ACCT 3301

Student Learning Outcomes
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 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 of long-term liabilities.
- 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 stockholders’ equity.
- 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 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.

Updated: January 2024
Course Contact Hours and Study Hours
ACCT 230 is a 3-credit hour face-to-face course with approximately 3 hours of classroom time and 6 hours of out-of-class work per week. Please see assignments below and the course schedule for the out-of-class assignments.

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 SmartBook, homework assignments and all examples worked. In addition, you should be prepared for class each day with your book, calculator, assignments, etc. You must be able to access your book during class. Respect of 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. Exams will be administered through ExamSoft-Examplify 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.

Project:
As an “experiential learning” experience you will tutor ACCT 2301/2302. This project is worth 50 points of your final grade. More details will be provided. Report due date is May 2nd by 9:30 AM submit in d2l/brightspace.

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. I
RESERVE THE RIGHT TO REDUCE YOUR FINAL GRADE BY ONE LETTER GRADE IF YOU ASK FOR INDIVIDUAL EXTRA CREDIT.

Personal responsibility is a must to be successful in this class. Don’t make excuses…make it happen!

**Grading Policy:**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (3)*</td>
<td>300</td>
</tr>
<tr>
<td>Final Exam*</td>
<td>100</td>
</tr>
<tr>
<td>Tutoring Project</td>
<td>50</td>
</tr>
<tr>
<td>Activities</td>
<td>80</td>
</tr>
<tr>
<td>Out of class work</td>
<td>120</td>
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<tr>
<td><strong>Total</strong></td>
<td>650</td>
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</tbody>
</table>

* Students must have a minimum test average of 60% for the project, activities and out of class work assignment points to count.

**Grading Scale:**

- A = 585 to 650 points
- B = 520 to 584 points
- C = 455 to 519 points
- D = 390 to 454 points
- F = below 390 points

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**Tentative Course Schedule**

<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Material</th>
<th>Assignment</th>
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</thead>
<tbody>
<tr>
<td>Thursday 1/18</td>
<td>Introduction</td>
<td>Complete Chapter 12 SmartBook Module before class on 1/23</td>
</tr>
<tr>
<td>Tuesday 1/23</td>
<td>Chapter 12- Investments- Lecture</td>
<td>Chapter 12 HW due in Connect 1/25 at 9:30 AM</td>
</tr>
<tr>
<td>Thursday 1/25</td>
<td>HW Questions and work Chapter 12 problems</td>
<td>Complete Chapter 13 SmartBook Module before class on 1/30</td>
</tr>
<tr>
<td>Tuesday 1/30</td>
<td>Chapter 13 Current Liabilities and Contingencies (include appendix)-Lecture</td>
<td>Chapter 13 HW due in Connect 2/1 at 9:30 AM</td>
</tr>
<tr>
<td>Thursday 2/1</td>
<td>HW Questions and work Chapter 13 problems</td>
<td>Complete Chapter 14 SmartBook Module before class on 2/8</td>
</tr>
<tr>
<td>Tuesday 2/6</td>
<td></td>
<td><strong>Exam 1-Chapters 12 and 13</strong>&lt;br&gt;<strong>Complete Concept Overview for exam prep</strong></td>
</tr>
<tr>
<td>Thursday 2/8</td>
<td>Chapter 14 Bonds and Long-Term Notes Payable-Lecture</td>
<td>Chapter 14 HW due in Connect 2/15 at 9:30 AM</td>
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<tr>
<td>Tuesday 2/13</td>
<td></td>
<td>Continue Chapter 14</td>
</tr>
<tr>
<td>Thursday 2/15</td>
<td>HW questions and work Chapter 14 exercises</td>
<td>Complete Chapter 15 SmartBook Module before class on 2/22</td>
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</tbody>
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*Updated: January 2024*
<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday 2/20</td>
<td><strong>Outside Assignment-No class being held</strong></td>
<td></td>
</tr>
<tr>
<td>Thursday 2/22</td>
<td>Chapter 15 Leases-Lecture</td>
<td>Chapter 15 HW due in Connect 2/29 at 9:30 AM</td>
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<tr>
<td>Tuesday 2/27</td>
<td></td>
<td><strong>Continue Chapter 15</strong></td>
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<tr>
<td>Thursday 2/29</td>
<td>HW questions and work Chapter 15 exercises</td>
<td>Complete Chapter 18 SmartBook Module before class on 3/7</td>
</tr>
<tr>
<td>Tuesday 3/5</td>
<td><strong>Exam 2-Chapters 14 and 15</strong></td>
<td>Complete Concept Overview for exam prep</td>
</tr>
<tr>
<td>Thursday 3/7</td>
<td>Chapter 18 Shareholders’ Equity-Lecture</td>
<td>Chapter 18 HW due in Connect 3/19 at 9:30 AM</td>
</tr>
<tr>
<td>Tuesday 3/12</td>
<td></td>
<td><strong>Spring Break-No Class</strong></td>
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<tr>
<td>Thursday 3/14</td>
<td></td>
<td><strong>Spring Break-No Class</strong></td>
</tr>
<tr>
<td>Tuesday 3/19</td>
<td>HW questions and work Chapter 18 exercises</td>
<td>Complete Chapter 19 SmartBook Module before class on 3/21</td>
</tr>
<tr>
<td>Thursday 3/21</td>
<td>Chapter 19 Share-Based Compensation and Earnings Per Share -Lecture</td>
<td>Chapter 19 HW due in Connect 3/26 at 9:30 AM</td>
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<tr>
<td>Tuesday 3/26</td>
<td>HW questions and work Chapter 19 exercises</td>
<td>Complete Chapter 20 SmartBook Module before class on 4/4</td>
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<tr>
<td>Thursday 3/28</td>
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<td><strong>Easter Holiday-No Class</strong></td>
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<tr>
<td>Tuesday 4/2</td>
<td></td>
<td><strong>Exam 3-Chapters 18 and 19</strong></td>
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<tr>
<td>Thursday 4/4</td>
<td>Chapter 20 Accounting Changes and Error Correction -Lecture</td>
<td>Chapter 20 HW due in Connect 4/16 at 9:30 AM</td>
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<tr>
<td>Tuesday 4/9</td>
<td></td>
<td><strong>Continue Chapter 20</strong></td>
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<tr>
<td>Thursday 4/11</td>
<td></td>
<td><strong>Outside Assignment-No class being held</strong></td>
</tr>
<tr>
<td>Tuesday 4/16</td>
<td>HW questions and work Chapter 20 exercises</td>
<td>Complete Chapter 21 SmartBook Module before class on 4/18</td>
</tr>
<tr>
<td>Thursday 4/18</td>
<td>Begin Chapter 21-The Statement of Cash Flows Revisited Lecture</td>
<td>Chapter 21 HW due in Connect 4/30 at 9:30 AM</td>
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<tr>
<td>Tuesday 4/23</td>
<td></td>
<td><strong>Continue Chapter 21</strong></td>
</tr>
<tr>
<td>Thursday 4/25</td>
<td></td>
<td><strong>Attend C2C for Class Credit</strong></td>
</tr>
<tr>
<td>Tuesday 4/30</td>
<td>HW questions and work Chapter 21 exercises</td>
<td><strong>Project Due Submit in d2l by 9:30 AM on 5/2</strong></td>
</tr>
<tr>
<td>Thursday 5/2</td>
<td><strong>Catch up day if we fall behind</strong></td>
<td>Study for Exam!!!!</td>
</tr>
</tbody>
</table>
Thursday 5/9

Final Exam- Chapters 20 and 21
8:00 AM – 10:00 AM
Complete Concept Overview for exam prep

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

The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.

Withheld Grades Semester Grades Policy (5.5)
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the coursework 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. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course to compute the grade point average. For additional information, go to https://www.sfasu.edu/policies/course-grades-5.5.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 promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/. Please copy everything below and paste it into your course syllabus.

Student Wellness and Well-Being
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

Updated: January 2024
If you are experiencing concerns, seeking help, 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:**
The Dean of Students Office (Rusk Building, 3rd floor lobby)
[www.sfasu.edu/deanofstudents](http://www.sfasu.edu/deanofstudents)
936.468.7249
dos@sfasu.edu

SFA Human Services Counseling Clinic Human Services, Room 202
[www.sfasu.edu/humanservices/139.asp](http://www.sfasu.edu/humanservices/139.asp)
936.468.1041

The Health and Wellness Hub “The Hub”
Location: corner of E. College and Raguet St.

To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:
- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

[www.sfasu.edu/thehub](http://www.sfasu.edu/thehub)
936.468.4008
thehub@sfasu.edu

**Crisis Resources:**
- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- johCrisis Text Line: Text HELLO to 741-741