## ACCT 3110 Intermediate Accounting I Fall 2024

#### PROFESSOR INFORMATION

**Professor:** Anne Grieser, CPA(MI) **E-Mail:** Anne.Grieser@unt.edu

Office BLB 379D

**Office Hours:** MW 2:00-3:00 pm and by appointment

**Phone:** 940-369-5454

#### **COURSE INFORMATION**

Course Number: ACCT 3110

Class Time: MW 12:30pm-1:50 pm

Meeting Place: BLB 005

**Final Exam:** Wednesday, December 11<sup>th</sup> 10:30-12:30 pm

## **COURSE DESCRIPTION**

This course provides an in-depth study of the process of preparing and presenting financial information for outside users. The course provides a rigorous exposure to the theory and application of US Generally Accepted Accounting Principles (US GAAP). Broad topics include standard setting, the accounting cycle, data accumulation and adjustments, preparation of financial statements, and valuation. Topics of emphasis include revenue recognition, inventory, cash, receivables, fixed assets, and intangibles.

#### **COURSE LEARNING OUTCOMES**

The goal of the course is to develop the technical knowledge and decision-making skills to be a successful preparer and user of financial reporting. Upon successful completion of this course, students should be able to:

- 1. Explain the theoretical foundations and objectives of financial accounting and reporting.
- 2. Understand and apply US Generally Accepted Accounting Principles (US GAAP) to prepare journal entries of economic events, adjusting entries, financial statements and related disclosures.
- 3. Understand and apply technical topics relating to revenue recognition, cash, receivables, inventory, and long-term fixed assets.
- 4. Identify conceptual differences between US GAAP and International Financial Reporting Standards (IFRS).
- 5. Prepare, analyze, and evaluate an annual report, including the income statement, balance sheet, and statement of cash flows.
- 6. Identify key components of the financial statements of real companies.

## GENERAL DESCRIPTION OF SUBJECT

Accounting is the language of business. The primary objective of the course is for you to become fluent in this language so that you can operate your business and communicate with others in business. If you cannot

speak the language, you will be at a huge disadvantage in your career. You will use the language of financial accounting to tell the story of your business to stakeholders such as providers of financing (e.g. your banker and investors), suppliers, customers, employees, and regulators. To effectively communicate your story, this course will teach you the concepts and procedures used to measure, report and analyze the transactions and events that affect your business.

## PREREQUISITE(S)

Junior level entrance exam with a passing grade of 70 percent or higher; ACCT 2010, and ACCT 2020 with a grade of C or better, FINA 3770 (may be taken concurrently) with a grade of C or better. The course may not be taken more than twice at UNT. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite. This course is a prerequisite for ACCT 3120 and ACCT 4300.

## REQUIRED COURSE MATERIALS AND TECHNOLOGY

A. Cambridge MyBusinessCourse: eBook and learning management system for Intermediate Accounting, 3<sup>rd</sup> Edition (Hanlon, Hodder, Nelson, Roulstone, and Dragoo). Students can purchase access through the MyBusinessCourse tab on your section's Canvas page. A handout for registering is also available on Canvas.

When registering for MyBusinessCourse, you will have three license options for the length of access: 6 months (\$80), 12 months (\$120), and 18 months (\$140). Any of these are adequate for this course. However, if you plan to take ACCT 3120 (Intermediate Accounting II), you may want to purchase the 12- or 18-month access. You'll be able to use the same access for ACCT 3120 without an additional purchase if taken within that window.

**MyBusinessCourse purchased through Canvas includes access to the eBook.** Students who register this way will also have the option to add on a paper copy of the chapters covered by this course (Volume 1) for \$35 when purchasing access to MBC online (**ISBN 9781618534255**). You will see the option to purchase a print version on the Discount Offers tab after you complete your purchase of MBC.

A hardcopy of Volume 1 is also sold through the UNT bookstore and includes a one-use access code to MBC. However, it does **not** include access to the eBook. Please check the UNT bookstore site for pricing.

All technical questions about MyBusinessCourse should be directed to Cambridge Technical Support: Weblink to MBC Technical Support or mbcsupport@cambridgepub.com.

Accounting Cycle Simulation: Students will complete a "real world" accounting cycle simulation via Stukent. The cost of the simulation is \$30. To purchase use the following link: <a href="https://join.stukent.com/join/7AE-948">https://join.stukent.com/join/7AE-948</a>

B. **CANVAS**: I will use Canvas to distribute all course materials, including slides, in-class exercises, and assignments, and to communicate grades. **Turn on your notifications in Canvas** to ensure you receive an email when I make important updates or announcements. Canvas technical support is available through the <a href="IT Help Desk">IT Help Desk</a>.

#### ASSESMENT METHODS AND GRADE DETERMINATION

The course grade will be determined in the following manner. Unless otherwise specified, **assignments are graded by accuracy**. The course calendar lists all assignment due dates and exam dates. Any changes will be announced on Canvas. It is the responsibility of each student to become aware of such changes.

A. Course activities carry the following weights:

Assignment	Points	Percent
Attendance	30	5%
Pre-Class HW (2 pts each)	24	4%
Homework Exercises (8 pts each)	96	16%
Quiz (5 pts each)	60	10%
Midterm Exam 1 and 2 (105 pts each)	210	35%
Accounting Cycle Project	30	5%
Comprehensive Final Exam	150	25%
Total	600	100%

The grading scale is:

A 
$$\geq 90\%$$

$$F < 60\%$$

- B. **Attendance**: Attending class is critical for your understanding and success. One point is awarded for each class day, excluding exams. For full attendance credit (capped at 30 points), you must miss no more than two classes. Save this for emergencies. Your attendance score will be prorated for any additional absences. UNT attendance policy: <a href="https://policy.unt.edu/policy/06-039">https://policy.unt.edu/policy/06-039</a>.
- C. **Pre-class HW**: Reading before class is essential to ensure adequate preparation. A reading check, comprised of simple questions, is required for each chapter before it is covered in class. There will be 12

reading checks, and each is worth 2 points. **I will drop your lowest reading check.** A typical chapter's reading and reading check assignment should take about 2 hours.

- D. **Homework**: Students will complete homework online through MyBusinessCourse. There will be 12 homework assignments, and each is worth 10 points. **I will drop your lowest homework assignment**. A typical homework assignment should take about 3-5 hours.
- E. Quizzes: Students will complete homework online through MyBusinessCourse. There will be 12 quizzes, and each is worth 8 points. I will drop your lowest quiz. Quizzes are timed and should be completed in 45 mins.
- F. **Exams**: The examinations will comprise of multiple choice questions and open-ended problems The final examination will be comprehensive, with heavier weight on the new material. Scores will be posted on Canvas. **Examinations must be taken during our scheduled class time in our classroom.** Examinations may be missed only under extraordinary circumstances, which must be approved prior to the examination. Lack of preparation, personal conflicts, or multiple examinations are never acceptable excuses. Exam dates are listed in the attached schedule.
- G. **Project:** Students will create a company and complete a "real world" accounting cycle simulation within Stukent. The simulation will take 8-9 hours to complete in full. Proposed milestones for the project are listed on the assignment due date sheet. A short-reflection/analysis of the project is due at the end of the semester a part of the grade. See Canvas for more details.
- H. **POLICY ON MISSED ASSIGNMENTS**: A **cushion** is built in for all students on recurring assignments. Only 24 out of 27 attendance checks are required for full credit. Your lowest Reading Check and Homework assignments are dropped, as well. The purpose of these accommodations is to provide all students flexibility in case of emergencies. Thus, generally, **I do not grant other extensions on missed assignments**.

If you believe you are facing extraordinary circumstances that warrant additional accommodations, please contact the Dean of Students, who can recommend accommodations to all of your professors and provide other resources of support: <a href="https://studentaffairs.unt.edu/dean-of-students">https://studentaffairs.unt.edu/dean-of-students</a>.

#### ADDITIONAL COURSE RESOURCES

- A. **MBC VIDEOS**: A variety of videos are available for you to watch in MBC. These are produced by MyBusinessCourse and directly tie to the contents of the eBook. They are excellent quality, and I highly recommend them! For each chapter, the following videos are available:
  - 1) Overview: Provides a summary of the major points.
  - 2) **Demo**: Provides a simple example.
  - 3) Review: Solves a practice problem.
  - 4) **Highlights & Tips**: Suggestions on how to study and master this topic.
- B. **PRACTICE SETS**: Available on Canvas, practice sets give you additional opportunities to test your knowledge. Practice exercises are optional and not awarded any points. They comprise Brief Exercises, Exercises, Problems, and Reviews that I find especially helpful in studying for exams.

#### **UNT POLICIES**

ACADEMIC INTEGRITY STANDARDS AND CONSEQUENCES: Honesty and integrity are very important characteristics of an accountant or any business person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your discontinuance in this course with a grade of F and could lead to expulsion from the University. Failure to abide by the university's rules regarding academic dishonesty will not be tolerated in this course. University policy regarding this matter is a part of the UNT Code of Student Conduct and Discipline and can be found in the UNT Policy 06.003, Student Academic Integrity. This policy states that academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University. The university's academic integrity policy can be found at

 $\underline{https://policy.unt.edu/sites/default/files/06.003.AcadIntegrity.Final\_.pdf.}$ 

The G. Brint Ryan College of Business takes academic honesty seriously. Ethics and integrity are important business values, essential to building trust and adhering to both professional and legal standards. Academic dishonesty destroys trust, damages the reputation and the value of the degree and is unacceptable.

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions from admonition (a warning) to expulsion from the University.

Some of the most common examples of academic integrity violations include plagiarism or cheating, such as unauthorized assistance on examinations, homework, research papers or case analyses. Your work must be entirely your own. When working on assignments, you should not discuss your work with others unless approved by the course instructor. Group assignments should only be discussed with members assigned to your group, and all group members may be held accountable in some way for known academic integrity violations in a group assignment.

Another example of academic dishonesty relates to improper attribution. When preparing your assignments, you must cite all outside sources in the manner requested by your instructor. Copying or using material from any source prepared by or previously submitted by others, at UNT or other institutions, the unauthorized use of Artificial Intelligence programs (such as ChatGPT) or downloaded from the Internet, is plagiarism. Unless directed otherwise in an assignment, large scale "cutting and pasting" from other sources, even if properly footnoted, is not appropriate. You should synthesize this material in your own words and provide a footnote.

Your instructor will specify what materials, if any, may be used on the tests and exams. Using materials other than those permitted, talking with other individuals during the exam, individuals exchanging information about an exam when one has taken the exam and the other has not, or copying or using material from another individual's exam is academic dishonesty and will result in a meeting to discuss academic integrity violations and potentially issue sanctions mentioned above, and may result in ineligibility for academic scholarships. The use of online assistance, such as sites commonly used for finding homework solutions, group chat, cell phones, smart watches, and similar tools during exams is not allowed for any reason unless specifically permitted. No portion of an exam may be copied or photographed without permission.

Students are expected to conduct themselves in a manner consistent with the University's status as an institution of higher education. A student is responsible for responding to a request to discuss suspected academic dishonesty when issued by an instructor or other University official. If a student fails to respond after a proper attempt at notification has been made, the University may take appropriate academic actions in the absence of the student's participation.

**WITHDRAWALS:** University policy relative to withdrawals will be followed. You should consult with your academic advisor prior to withdrawing from or dropping this course and prior to the following date:

**Friday, November 8, 2024**: Last day for a student to drop a course with a W. I am not permitted to give you a W after the drop date even if I want to so please be aware of the deadlines! Additionally, please take note that the drop date is administered by the registrar's office. They do not represent policy, only estimates based on a reading of the registrar's calendar at the beginning of the semester. If you think you may have to drop the course, always consult with the registrar's office early to get official dates.

AMERICANS WITH DISABILITIES ACT (ADA): If you are a student who requires accommodations in compliance with the ADA, please consult with me during the first week of the semester. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. You must contact ODA who will instruct you how to proceed. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. For additional information, please refer to the following URL: http://www.unt.edu/oda.

**STUDENT PERCEPTIONS OF TEACHING (SPOT):** Student feedback is important and an essential part of participation in this course. The student evaluation of instruction is a requirement for all organized classes at UNT. The survey will be made available during weeks 13, 14 and 15 [insert administration dates] of the long semesters to provide students with an opportunity to evaluate how this course is taught. Students will receive an email from "UNT SPOT Course Evaluations via IASystem Notification" (no-reply@iasystem.org) with the survey link. Students should look for the email in their UNT email inbox. Simply click on the link and complete the survey. Once students complete the survey they will receive a confirmation email that the survey has been submitted. For additional information, please visit the SPOT website

(http://spot.unt.edu/) or email spot@unt.edu.

**STUDENT BEHAVIOR:** Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The University's expectations for student conduct apply to all instructional forums, including University and electronic classroom, labs, discussion groups, field trips, etc. Visit UNT's Code of Student Conduct (https://deanofstudents.unt.edu/conduct) to learn more.

UNT believes it is important to foster an environment that encourages students to maintain a standard of/ responsibility for self-care which includes the ability to respond adequately to one's emotional, physical, and educational needs. Some students who are distressed engage in behaviors that compromise their own welfare, as well as the welfare of the university community. If you or a friend need assistance with mental health resources on campus, please feel free to reach out to counseling and testing at 940-565-2741 or the care team at report.unt.edu.

## **DISCRIMINATION, HARASSMENT AND RETALIATION** (Policy 16.004)

The University of North Texas prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and processes; and university facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

**EAGLE CONNECT-ACCESS TO INFORMATION:** Your access point for business and academic services at UNT occurs within the my.unt.edu site <a href="http://www.my.unt.edu">http://www.my.unt.edu</a>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: <a href="http://eagleconnect.unt.edu/">http://eagleconnect.unt.edu/</a>

EMERGENCY NOTIFICATION & PROCEDURES: UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty, staff, and students. Please make certain to update your phone numbers at http://www.my.unt.edu. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

#### EMERGENCY EVACUATION PROCEDURES FOR THE BLB

- Severe Weather In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place areas in the building. If you are unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, or the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.
- Bomb Threat/Fire In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact on or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, wests of parking lot 24.

# F-1 STUDENTS, IMPORTANT NOTICE FOR THOSE TAKING DISTANCE EDUCATION COURSES - FEDERAL REGULATIONS:

## **Federal Regulation**

To read detailed Immigration and Customs Enforcement regulations for F-1 students taking online courses, please go to the <u>Electronic Code of Federal Regulations website</u> (http://www.ecfr.gov/). The specific portion concerning distance education courses is located at Title 8 CFR 214.2 Paragraph (f)(6)(i)(G).

## The paragraph reads:

(G) For F-1 students enrolled in classes for credit or classroom hours, no more than the equivalent of one class or three credits per session, term, semester, trimester, or quarter may be counted toward the full course of study requirement if the class is taken on-line or through distance education and does not require the student's physical attendance for classes, examination or other purposes integral to completion of the class. An on-line or distance education course is a course that is offered principally through the use of television, audio, or computer transmission including open broadcast, closed circuit, cable, microwave, or satellite, audio conferencing, or computer conferencing. If the F-1 student's course of study is in a language study program, no on-line or distance education classes may be considered to count toward a student's full course of study requirement.

## **University of North Texas Compliance**

To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on-campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in an on-campus lecture or lab activity, or other on-campus experience integral to the completion of this course.

If such an on-campus activity is required, it is the student's responsibility to do the following:

- (1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.
- (2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Student and Scholar Services Office. ISSS has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about his or her need to participate in an on-campus experiential component for this course, s/he should contact the UNT International Student and Scholar Services Office (telephone 940-565-2195 or email internationaladvising@unt.edu) to get clarification before the one-week deadline.

**RULES OF ENGAGEMENT:** These rules refer to the way students are expected to interact with each other and with their instructors. Here are some general guidelines:

- While the freedom to express yourself is a fundamental human right, any communication that utilizes cruel and derogatory language on the basis of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law will not be tolerated.
- Treat your instructor and classmates with respect in any communication online or face-to-face, even when their opinion differs from your own.
- Speak from personal experiences. Use "I" statements to share thoughts and feelings. Try not to speak on behalf of groups or other individual's experiences.
- Use your critical thinking skills to challenge other people's ideas, instead of attacking individuals.
- Avoid using all caps while communicating digitally. This may be interpreted as "YELLING!"
- Be cautious when using humor or sarcasm in emails or discussion posts as tone can be difficult to interpret digitally.
- Avoid using "text-talk" unless explicitly permitted by your instructor.
- Proofread and fact-check your sources.
- Keep in mind that online posts can be permanent, so think first before you type.

See these <u>Engagement Guidelines</u> (https://clear.unt.edu/online-communication-tips) for more information.

RETENTION OF STUDENT RECORDS: Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about student's records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and the Family Educational Rights and Privacy Act (FERPA) laws and the University's policy. See UNT Policy 10.10, Records Management and Retention for additional information.

sexual ASSAULT PREVENTION: UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination on the basis of sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at <a href="mailto:SurvivorAdvocate@unt.edu">SurvivorAdvocate@unt.edu</a> or by calling the Dean of Students Office at 940-565- 2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at <a href="mailto:oeo@unt.edu">oeo@unt.edu</a> or at (940) 565 2759.

CLASS RECORDINGS & STUDENT LIKENESS: Synchronous (live) sessions in this course will be recorded for students enrolled in this class section to refer to throughout the semester. Class recordings are the intellectual property of the university or instructor and are reserved for use only by students in this class and only for educational purposes. Students may not post or otherwise share the recordings outside the class, or outside the Canvas Learning Management System, in any form. Failing to follow this restriction is a violation of the UNT Code of Student Conduct and could lead to disciplinary action.

## ACADEMIC SUPPORT AND STUDENT SERVICES

#### Mental Health

UNT provides mental health resources to students to help ensure there are numerous outlets to turn to that wholeheartedly care for and are there for students in need, regardless of the nature of an issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

- <u>Student Health and Wellness Center</u> (https://studentaffairs.unt.edu/student-health-and-wellness-center)
- <u>Counseling and Testing Services</u> (https://studentaffairs.unt.edu/counseling-and-testing-services)
- UNT Care Team (https://studentaffairs.unt.edu/care)
- <u>UNT Psychiatric Services</u> (https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry)
- <u>Individual Counseling (https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling)</u>

#### Chosen Names

A chosen name is a name that a person goes by that may or may not match their legal name. If you have a chosen name that is different from your legal name and would like that to be used in class, please let the instructor know. Below is a list of resources for updating your chosen name at UNT.

- UNT Records
- UNT ID Card
- UNT Email Address
- Legal Name

## Additional Student Support Services

- Registrar (https://registrar.unt.edu/registration)
- Financial Aid (https://financialaid.unt.edu/)
- <u>Student Legal Services</u> (https://studentaffairs.unt.edu/student-legal-services)
- Career Center (https://studentaffairs.unt.edu/career-center)
- <u>Counseling and Testing Services</u> (https://studentaffairs.unt.edu/counseling-and-testing-services)
- UNT Food Pantry (https://deanofstudents.unt.edu/resources/food-pantry)

## Academic Support Services

- Academic Resource Center (https://clear.unt.edu/canvas/student-resources)
- Academic Success Center (https://success.unt.edu/asc)
- UNT Libraries (https://library.unt.edu/)
- Writing Lab (http://writingcenter.unt.edu/)

SUCCEED AT UNT: UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow, and, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to http://success.unt.edu/
The following are some specific applications of Succeed at UNT for this class:

**Show Up:** Participation in class meetings (and professional conduct) is expected. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed.

**Find Support:** Free assistance is available in the Accounting Lab in room BLB 007. Make an appointment at http://www.cob.unt.edu/lab/tutor.php.

**Take Control:** Be aware of your current grade and make corrective actions if it is unsatisfactory. **Be Prepared:** Read textbook prior to class. This is very important for accounting classes for you to keep pace with the class.

**Get Involved:** Attend student organization meetings such as Beta Alpha Psi, NABA, ALPFA, ISACA, IIA, ACFE and IMA.

**Be Persistent:** This course is a fast-paced marathon rather than a sprint. There is a lot of work and not always a lot of time to complete it. Many aspects of the course build on each other, so do not fall behind! This is not a class that you can catch up in the last minute. Keep putting in the required effort (i.e., reading the text, completing homework assignments, studying for exams, etc.) to be more likely to succeed.

<sup>\*</sup>UNT euIDs cannot be changed at this time. The collaborating offices are working on a process to make this option accessible to UNT community members.

## **CLASS SCHEDULE**

Class	Date	Day	Chapter	Topics	
1	8/19/2024	M	1	Conceptual Framework	
2	8/21/2024	W	1	Conceptual Framework	
3	8/26/2024	M	2	Accounting Information System	
4	8/28/2024	W	2	Accounting Information System	
	9/2/2024	M		No Class -Labor Day	
5	9/4/2024	W	3	Income Statement	
6	9/9/2024	M	3	Income Statement	
7	9/11/2024	W	4	Accrual Accounting and Income	
8	9/16/2024	M	4	Accrual Accounting and Income	
9	9/18/2024	W	5	Statement of Cashflows	
10	9/23/2024	M	1-5	Review	
11	9/25/2024	W	1-5	Exam 1	
12	9/30/2024	M	7	Revenue Recognition	
13	10/2/2024	W	7	Revenue Recognition	
14	10/7/2024	M	7	Revenue Recognition: Deloitte	
15	10/9/2024	W	8	Cash and Receivables	
16	10/14/2024	M	8	Cash and Receivables	
17	10/16/2024	W	9	Inventory: Measurement	
18	10/21/2024	M	9	Inventory: Measurement	
19	10/23/2024	W	10	Inventory: Additional Issues	
20	10/28/2024	M	10	Inventory: Additional Issues	
21	10/30/2024	W	7-10	Review	
22	11/4/2024	M	7-10	Exam 2	
23	11/6/2024	W	11	Property, Plant, Equipment	
24	11/11/2024	M	11	Property, Plant, Equipment	
25	11/13/2024	W	12	Depreciation, Impairments & Depletion	
26	11/18/2024	M	12	Depreciation, Impairments & Depletion	
27	11/20/2024	W	13	Intangible Assets and Goodwill	
	11/25/2024	M		No Class -Thanksgiving Break	
	11/27/2024	W		No Class -Thanksgiving Break	
29	12/2/2024	M		Project Discussion	
30	12/4/2024	W	ALL	Review for Final Exam- Last Class Day	
	12/11/2024	Final	ALL	Comprehensive Final	