ACCT 3110.03: Intermediate Accounting I

Instructor Name: **Madhuri Bandla, CPA, CFE** (She/Her)
Title: Senior Lecturer, Dept. of Accounting
Office Location: BLB 338C
Office Hours: **Mondays:** 2:30-3:30 pm
Tues/Thu: 2:00 - 3:00 pm

Appointments preferred: Link to schedule and Zoom info posted to Canvas. Please specify if Zoom or in my office. If available times do not work, please email to schedule for other day/time.
Email: madhuri.bandla@unt.edu

Communication Expectations: I will respond to emails between 24-48 hours.
Please turn on your notifications in Canvas to ensure you receive an email when I make important updates or announcements. Please mention your course AND section number in your email to me.

Course Information:

Class Time and Place: Tuesday and Thursday 11:05 am-12:30 pm at BLB 15

Final Exam: Thursday, December 10th, 10:00 am-12:00 pm at BLB 015

Overview:

The objective of Acct 3110 is to develop the knowledge, analytical and critical thinking skills needed for success as a professional accountant. The course provides a rigorous exposure to the theory and application of US Generally Accepted Accounting Principles (US GAAP) and focusses on the technical and conceptual aspects of financial reporting. The course moves at a fast pace and is more demanding than the prerequisite courses. Students need to invest more hours in this course than prior accounting courses to perform at an acceptable level.

Pre-Requisites:

ACCT 2010 and ACCT 2020 with grades of C or better in both courses; and
Qualifying exam with a passing grade.
Note: This course may not be taken more than twice. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is the prerequisite.

Look Forward Provision:

This course serves as a prerequisite for ACCT 3120, ACCT 3405, ACCT 4300 and ACCT 4100.
It may also be a prerequisite for some non-accounting courses. Please discuss your course schedule with your advisor

Course Materials:

ACCT 3110.03: Intermediate Accounting I

Intermediate Accounting, 4e *by Hanlon, Hodder, Nelson, Roulstone, Dragoo* published by Sage Publishing/Cambridge Business Publishers. Access to myBusinessCourse (MBC) is required. As you enroll in myBusinessCourse you may choose from the following 3 pricing options:

eBook + MBC license options: ISBN: 9781618538536
6 months: $80.00
12 months: $120.00
18 months: $140.00
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.

Here is the direct purchase link: https://collegepublishing.sagepub.com/products/custom-acct-31103120-intermediate-accounting-i-ii-university-of-north-texas-1-299418.

UNT students that require a printed text in addition to digital access should inquire with their instructor for additional options.

The regular, national edition of Volumes 1 and 2 will be sold through the UNT bookstore. Those print volumes each include a 1 time use access code to MBC. Please check the UNT bookstore site for pricing. (*Please note these print volumes do not include eBook access*.)

Please contact myBusinessCourse (MBC) if you need help with student registration. There are many self-support answers within MBC to walk you through FAQs. If you need additional assistance:

Submit a help ticket:
Contact Us | myBusinessCourse

Or email the MBC team:
mbcsupport@cambridgepub.com

Course Objectives:

Course-level Outcomes Upon successful completion of this course, the learner will be able to…	
Outcome 1	Analyze the regulatory environment and theoretical structure of accounting
Outcome 2	Apply accounting principles and methods to the accounting cycle, preparation of adjusting entries, financial statements and related disclosures

Outcome 3	Analyze and interpret technical topics relating to revenue recognition, cash and receivables, inventory, property, plant and equipment, and intangible assets
Outcome 4	Analyze and evaluate an annual report, including the income statement, balance sheet, and statement of cash flows

Course Requirements:

It is critical that you approach the course with rigor and organization. The material builds on itself, so it is essential to have a good start, without falling behind.

Point distribution

Assignment Type		Points	%
Homework	12 * 10 points	120	20%
Attendance		30	5%
Quiz	10*2 points	20	3.3%
Project		40	6.7%
Midterms Exams	Best **2** out of 3 Mid-term Exams *120 points	240	40%
Comprehensive Final	1 comprehensive final	150	25%
		600	**100%**

Grading Scale:
The course grade will be determined using the following grading scale.

Course Grade	Points Required
A	540-600
B	480-539
C	420-479
D	360-419
F	Less than 360

MBC Videos are on MBC (Not on Canvas):
Overview Videos: Please watch the overview videos **prior** to each class. They are an introduction to the content and the learning objectives.
Demo Videos: Demo videos walk through problem solving and are recommended to watch at your own pace during the week a chapter is being covered.

Review Videos: These videos can be viewed any time prior to the exam as additional review.

Assessment Methods and Learning Activities:
MBC-Chapter homework: Homework graded assignments are labelled as the Chapter # HW and will help in applying knowledge using a problem-solving approach. Students are encouraged to be careful and attentive while completing each homework assignment.

Homework policies:

1) You have **three** attempts to complete HW and can use **" Check my work"** feature for interactive problem-solving.
2) If you have only partially completed an assignment, MBC will automatically submit for you when it is due and grades will be based on what was completed by the due date.
3) You can access the e-book and are encouraged to access notes and handouts.
4) There are no make-ups or extensions for missed homework assignments (unless for excused absences per syllabus).

MBC Chapter HW-Rework and Review: These are homework questions that can be reworked as practice. They are **not graded** and provided as optional practice opportunities.

Quizzes: Quizzes are take-home, (paper handouts given in class and pdfs also posted on canvas) and answers submitted via Canvas. Solutions will be posted after grading is completed the following week.

Project:
Separate instructions will be provided in Canvas regarding projects. This is a group activity. The project will give you practical exposure to reading and interpreting financial statements of a real-world company.

Attendance and Participation: Attending face-to-face class sessions will ensure you are more engaged with the material, keeping pace with the class, and will positively impact your performance. Participation is measured based on attendance in class and by answering polling questions during the live classes**.** Polling questions may be presented at the beginning, during or end of class. *Students can earn 100% of the attendance grade for up to 2 absences, 90% of the attendance grade for up to 3 absences, 80% of attendance grade for 4 absences and 70% of attendance grade for 5 absences*. ***Students who accumulate six or more absences will not earn any attendance points***. Checking into iClicker when you are not in the classroom is cheating and will result in an academic integrity violation report. Link to Student Attendance and Authorized Absences Policy

Extra Credit: Extra credit opportunities will be available and communicated via Canvas.

Exams: There are 3 midterm exams of which the lowest score is dropped. All three exams must be attempted, or you will earn a 0 for an unexcused absence in an exam and will not be dropped. The final exam is comprehensive. Exam preparation will require reading and mastering all learning objectives covered during readings, homework, notes and videos. Exams are closed book and closed-notes. No electronic media, including cellphones are permitted. They are at the specific dates and times mentioned in the schedule. Exams are administered via the MBC platform. Exams will be a combination of multiple-choice questions and problems and could include fill in the blank, matching or short questions.

A missed exam will count as a zero (0) unless there is a documented, university accepted excuse for missing the exam. Examinations must be taken at the scheduled date and time. Examinations may be rescheduled only under

extraordinary circumstances, which must be approved prior to the examination. For authorized or university accepted excused absences, the percentage score from the final exam results will be applied to the missed exam score.
Authorized absences due to participation in university sponsored activities must be approved in advance by department chairs and/or academic deans, based on the nature of the event.

Excused absences due to other causes, such as illness, emergency, death in the family, etc. are termed "excused" or "not excused" at the discretion of the instructor and in accordance with department and university policy. Students should provide proof that the absence was unavoidable, such as a physician's statement, accident report, obituary, etc. (Note: The Student Health and Wellness Center provides cards that verify the date and time of a student's visit. Hospitalized patients are given a form showing the inclusive dates of their hospitalization.)

Religious Holidays: In accordance with state law, students who are absent due to the observance of a religious holiday may take examinations for the day missed within a reasonable time after the absence. Travel time required for religious observances shall also be excused. Only holidays or holy days observed by a religion whose place of worship is exempt from property taxation under Section 11.20 of the Tax Code may be included.

UNT, RCOB and Dept of Accounting Policies:

Withdrawals:
University policy relative to withdrawals will be followed. You should consult with your academic advisor prior to withdrawing from or dropping this course. Please be aware of UNT drop dates as no exceptions can be made.

Academic Integrity Policy
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, 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.

Academic dishonesty will not be tolerated. Students caught cheating or plagiarizing will receive a "0" for that assignment or exam. Any grade reduction based on academic dishonesty cannot be made up in any way. Additionally, the incident will be reported to the Dean of Students, who may impose further penalty.

For more information on the UNT academic integrity policy see:
http://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student_Affairs-Academic_Integrity.pdf

AI Technology

In this course, you are encouraged to engage deeply with the materials presented and develop your own critical thinking and writing skills. For this reason, the use of Generative AI (GenAI) (e.g., ChatGPT, Gemini, Claude, Microsoft Copilot, etc.) is NOT permitted in this course. While these tools can be helpful in some contexts, they do not align with the course goal of fostering the development of your independent thinking. Using GenAI to complete any part of a project, exam, or coursework will be considered a violation of academic integrity, as it prevents the development of your own skills. If the use of AI technology is detected, without specific instructor permission, the student will be deemed in violation of the plagiarism policy noted under Academic Integrity above. All work in this course must be your own.

ADA Policy

UNT makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide a student with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the ODA website (https://disability.unt.edu/).

Prohibition of Discrimination, Harassment, and Retaliation (Policy 16.004)
The University of North Texas (UNT) 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.

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). In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

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.

Acceptable 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.

Access to Information - Eagle Connect
Students' access point for business and academic services at UNT is located at: my.unt.edu. All official communication from the University will be delivered to a student's Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward e-mail Eagle Connect (https://it.unt.edu/eagleconnect).

Recordings, Video recordings, PowerPoints, and Handouts
Recordings, Video recordings, PowerPoints, and handouts by the instructor may be made available to students enrolled in this class to refer to throughout the semester. They are the intellectual property of the instructor and Cambridge Business Publishers. They are also copyrighted and reserved for use ONLY by students in this class and only for educational purposes. Students may NOT sell, post, or otherwise share these materials, in any form. Failure to follow this restriction is a violation of the UNT Code of Student Conduct and could lead to legal and/or disciplinary action.

Student Verification
UNT takes measures to protect the integrity of educational credentials awarded to students enrolled in distance education courses by verifying student identity, protecting student privacy, and notifying students of any special meeting times/locations or additional charges associated with student identity verification in distance education courses. See UNT Policy 07-002 Student Identity Verification, Privacy, and Notification and Distance Education Courses (https://policy.unt.edu/policy/07-002).

BLB Severe Weather
In the event of severe weather, all Business Leadership Building (BLB) occupants should immediately seek shelter in a designated shelter-in-place area in the building. If unable to safely move to a 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 on the basement level in BLB rooms 055, 077, 090, and the restrooms, or on the first floor, in BLB rooms 170, 155, and the restrooms.

BLB Bomb Threat/Fire
In the event of a bomb threat or fire in the BLB, all building occupants should immediately evacuate the building using the nearest exit. Do NOT use the elevators. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, the instructor will contact one or more members of their 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 BLB occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.

Important Notice for F-1 Students taking Distance Education Courses
Federal Regulation

To read detailed Immigration and Customs Enforcement regulations for F-1 students taking online courses, please go to the Electronic Code of Federal Regulations website (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.

Academic Support and Student Services:

Student Support 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:

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

Additional Student Support Services

- Registrar (https://registrar.unt.edu/registration)
- Financial Aid (https://financialaid.unt.edu/)
- Student Legal Services (https://studentaffairs.unt.edu/student-legal-services)
- Career Center (https://studentaffairs.unt.edu/career-center)
- Multicultural Center (https://edo.unt.edu/multicultural-center)
- Counseling and Testing Services (https://studentaffairs.unt.edu/counseling-and-testing-services)
- Pride Alliance (https://edo.unt.edu/pridealliance)
- 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:
Please show up regularly for all your class sessions. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed in all class meetings.

Find Support:
Tutoring assistance is available and links for the tutoring lab will be provided on Canvas.

Take Control:
Be aware of your current grade and make corrective actions if it is unsatisfactory.

Be Prepared:
Read the e-text, watch videos and keep up with all class assignments.

Get Involved:
Attend student organization meetings to pursue industry contacts, leadership opportunities and network with peers. I have entered the links to student organizations in Canvas.

Be Persistent:
This course is a fast-paced marathon rather than a sprint. 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 consistently from Day 1 to succeed in this class.

Tentative Class Schedule: Dates and assignments are tentative and subject to change. You are responsible for keeping up with any changes made and discussed through emails and announcements on Canvas. **Please start assignments in advance to allow time for completion**

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Week	Day	Date	Chapters	Topic	Class Meeting at BLB	Homework and chapter quiz due
1	TU	8/18/2026	Chapter 1	Accounting Environment	Yes	8/24/2026
	TH	8/20/2026	Chapter 1	**Accounting Environment: ZOOM Recording**	**NO**	
2	TU	8/25/2026	Chapter 2	Accounting Information System	Yes	8/31/2026
	TH	8/27/2026	Chapter 2	Accounting Information System	Yes	
3	TU	9/1/2026	Chapter 3	Income Statement	Yes	9/7/2026
	TH	9/3/2026	Chapter 3	Income Statement	Yes	
4	TU	9/8/2026	Chapter 4	**Balance Sheet: Zoom Live Lecture**	**NO**	9/14/2026
	TH	9/10/2026	Chapter 4	Balance Sheet and Financial Reporting	Yes	
5	TU	9/15/2026	Review	Exam Review	Yes	
	TH	**9/17/2026**	**EXAM 1 at BLB 015**	**Chapters 1,2,3,4**		
6	TU	9/22/2026	Chapter 5	Statement of Cash Flows	Yes	9/28/2026
	TH	9/24/2026	Chapter 5	Statement of Cash Flows	Yes	
7	TU	9/29/2026	Chapter 7	**Revenue Recognition: Zoom Live Lecture** **PROJECT : Part 1 Due 9/29**	**NO**	10/5/2026
	TH	10/1/2026	Chapter 7	Revenue Recognition	Yes	
8	TU	10/6/2026	Chapter 8	Cash and Receivables	Yes	10/12/2026
	TH	10/8/2026	Chapter 8	Cash and Receivables	Yes	
9	TU	10/13/2026	Review	Exam Review	Yes	
	TH	10/15/2026	**EXAM 2 at BLB 015**	**Chapters 5,7,8**		
10	TU	10/20/2026	Chapter 9	Inventory Measurement	Yes	10/26/2026
	TH	10/22/2026	Chapter 9	Inventory Measurement	Yes	
11	TU	10/27/2026	Chapter 10	Inventory Additional Issues	Yes	11/2/2026
	TH	10/29/2026	Chapter 10	Inventory Additional Issues	Yes	
12	TU	11/3/2026	Chapter 11	Property, Plant and Equipment **PROJECT: Part II due 11/3**	Yes	11/9/2026
	TH	11/5/2026	Chapter 11	Property, Plant and Equipment	Yes	
13	TU	11/10/2026	Chapter 11 & Review	Chapter 11 & Exam Review	Yes	11/16/2026
	TH	11/12/2026	**EXAM 3 at BLB 015**	**Chapters 9,10,11**		
14	TU	11/17/2026	Chapter 12	**Depreciation and Impairment: Zoom**	No	
	TH	11/19/2026	Chapter 12	**Depreciation and Impairment: Zoom**	No	11/23/2026
15	TU	11/24/2026	THANKSGIVING BREAK - HOLIDAYS			
	TH	11/26/2026	THANKSGIVING BREAK - HOLIDAYS			
16	TU	12/1/2026	Chapter 13	Intangible Assets and Goodwill	Yes	12/3/2026
	TH	12/3/2026	Exam Review	Exam Review	Yes	
	TH	**12/10/2026**	**Comprehensive Final Exam at BLB 015**	**Thursday December 10th from 10:30 am - 12:30 pm**		