ACCOUNTING 3110.03
INTERMEDIATE ACCOUNTING I
COURSE SYLLABUS AND SCHEDULE
SPRING 2020

INSTRUCTOR: Madhuri Bandla, MS, CPA
OFFICE: BLB 338C
PHONE: (940) 565-3206
EMAIL: madhuri.bandla@unt.edu

CLASS TIME & LOCATION: Tuesdays and Thursdays
11:00 am – 12:20 p.m. BLB 255

FINAL EXAM: Tuesday, May 5th from 10:30 am -12:30 pm at BLB 255

OFFICE HOURS: Wednesdays: 12:30 – 1:45 pm
Tuesdays and Thursdays: 2:00 – 3:00 p.m.
And by appointment.

Required Material:
TEXTBOOK: Intermediate Accounting, 10th edition. McGraw-Hill. Spiceland, Nelson, & Thomas. Other editions are not acceptable. Reading assignments are included in the schedule. See attached reading policy for the required components of each chapter.

MCGRAW-HILL CONNECT: Connect Access Card for Intermediate Accounting, 10th Ed. (ISBN-13 9781260481938). This allows students to register and then complete assignments on McGraw-Hill’s website. If you did not get a Connect Access Card with the textbook purchased (e.g., used book or borrowed book), then you must make a separate purchase of Connect Plus, which also includes eBook access.

Students can purchase the access card through the UNT bookstore or directly from McGraw-Hill through the McGraw-Hill Connect tab on your section’s Canvas page. A tutorial for registering for Connect is available on Canvas. You should always access Connect and complete assignments through Canvas.

Connect’s Courtesy Access program allows you to register in Connect before you purchase an access code. This program offers full access to your course (for 14 days) before which you must purchase an access code. Ensure you upgrade to full Connect access before the trial period expires to avoid delays in completing your coursework. If your Courtesy Access period does expire, your work will be saved. Just login with the username and password you used to create your Connect account and choose to “purchase full Connect access here.”

Canvas: I will use Canvas to distribute slides and class materials and to communicate grades. You will also access all Connect assignments through Canvas. You should turn on your notifications in Canvas to ensure you receive an email when I make important updates or announcements.

**Prerequisites:**
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, and ACCT 4100. It may also be a prerequisite for some non-accounting courses. Please discuss your course schedule with your advisor.

**Course Description:**
This course has been designed to provide an in-depth study of the process of preparing and presenting financial information. The course provides a rigorous exposure to the theory and application of US Generally Accepted Accounting Principles (US GAAP) and focuses on the technical and conceptual aspects of financial reporting. The course moves at a fast pace and is much 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.

**Learning Objectives:**
The objective of Acct 3110 is to develop the knowledge, analytical and critical thinking skills needed for success as a professional accountant. By the end of the semester, students should be able to:
1. Understand the environment and theoretical structure of accounting;
2. Understand and apply accounting principles and methods to the accounting cycle, preparation of adjusting entries, financial statements and related disclosures;
3. Interpret technical topics relating to revenue recognition, cash and receivables, property, plant and equipment, and inventory;
4. Evaluate conceptual differences between US GAAP and International Financial Reporting Standards;
5. Identify key components of financial statements;
6. Analyze and evaluate an annual report, including the income statement, balance sheet, and simple statement of cash flows and certain notes to the financial statements; and
7. Demonstrate professionalism and engage in networking.
Point Distribution:

<table>
<thead>
<tr>
<th>Type of Assignment</th>
<th>Points</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Quizzes/Assignments</td>
<td>60</td>
<td>10%</td>
</tr>
<tr>
<td>Class Attendance</td>
<td>10</td>
<td>2%</td>
</tr>
<tr>
<td>Connect Homework Assignments</td>
<td>90</td>
<td>15%</td>
</tr>
<tr>
<td>Projects</td>
<td>75</td>
<td>13%</td>
</tr>
<tr>
<td>Professionalism and Networking</td>
<td>15</td>
<td>3%</td>
</tr>
<tr>
<td>Midterm Exams</td>
<td>200</td>
<td>33%</td>
</tr>
<tr>
<td>Comprehensive Exam</td>
<td>150</td>
<td>25%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>600</td>
<td>100%</td>
</tr>
</tbody>
</table>

Grading Scale:
Earning 90, 80, 70 and 60% of the above total points of 600 will guarantee grades of A, B, C, D respectively. Less than 60% will be an F. For your convenience, below are the minimum points required to earn those grades

<table>
<thead>
<tr>
<th>Course Grade</th>
<th>Minimum Points Required</th>
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</thead>
<tbody>
<tr>
<td>A</td>
<td>540</td>
</tr>
<tr>
<td>B</td>
<td>480</td>
</tr>
<tr>
<td>C</td>
<td>420</td>
</tr>
<tr>
<td>D</td>
<td>360</td>
</tr>
</tbody>
</table>

Grading Notes:
1. Your grade is completely based on your performance in exams and assignments.
2. No other work can be substituted for the required work.
3. For each exam during the semester, I will post your exam scores on Canvas at the earliest possible time. If you are not in attendance at a class meeting during which an exam is returned, it is your responsibility to see me during office hours in order to review your exam and grades. Exams must be returned and may not be taken out of the classroom.
4. When your exam is returned to you, should you find an error in its grading or should you have a question concerning how a particular question was graded, you should bring the question to my attention immediately.

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.

Class Attendance:
Class attendance and participation are essential to be successful in this class. **Students who accumulate more than three absences will lose class attendance points.** Because we have a
significant amount of material to cover during the semester, the classes are structured based on the assumption that students have read relevant textbook material prior to the class meetings.

**Homework Assignments:**
Homework assignments are completed on the McGraw Hill Connect website. Assignments allow students to apply the material that they have read in the text and/or we have discussed in class. Assignment due dates for each chapter will be posted on Connect. If you have only partially completed an assignment, Connect will automatically submit for you when it is due and grades will be based on what is completed at the assignment deadline. Students are encouraged to be careful and attentive while completing each homework assignment.

Connect Homework policies:
1) You can attempt each homework assignment up to three times; immediately after submitting your assignment, Connect will show your total score and provide feedback (each question’s scores, correct or incorrect indicators, and explanations).
2) If you have eBook access, you are welcome to access it when you are completing Connect assignments (similarly, you are encouraged to access the printed text and notes).
3) You can utilize “Connect Hints” and can “check my work” three times per question without penalty (look at the bottom of the page for each problem).
4) There are no make-ups or extensions for missed homework assignments.

If you have trouble using Connect, visit [http://www.connectstudentsuccess.com/](http://www.connectstudentsuccess.com/) or call the Technical Helplines at either 1-800-331-5094 or 1-866-280-6055.

**Project:**
Separate instructions will be provided in Canvas regarding projects.

**Professionalism and Networking:** Students network with peers and generate valuable industry contacts by participating in our student chapters of:
- NABA (National Association of Black Accountants)
- Beta Alpha Psi
- ALPFA (Association of Latino Professionals in Finance and Accounting)
- ISACA/IIA/ACFEE (IT Audit and Assurance, Security and Governance)

Attendance at any ONE of the above student chapter meetings meets the requirement. In addition, any Department of Accounting sponsored event for students is acceptable.

**Note:** Finance majors can attend UNT’s Student Investment Group meeting if they chose not to attend any of the above mentioned student chapter meetings. Alternatively participating in any other College of Business professional meeting or job fair may be considered a relevant event at the discretion of the instructor. Students are required to attend and document their experience for a total of 15 points.

**Exams:**
A missed exam will count as a zero (0) unless there is a documented, university accepted excuse for missing the exam. 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’s policy for attendance and absences can be viewed here: https://policy.unt.edu/policy/06-039

Electronic Media and Calculator Policy:
All electronic media should be silenced or turned-off when class is in progress. Students are required to bring personal calculators to class.
Departmental calculators will be provided for all exams. All exams are closed book, closed notes. No electronic media permitted during exams.

Academic Dishonesty:
Academic dishonesty will not be tolerated. Students caught cheating or plagiarizing will receive a "0" for that particular 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. According to the UNT catalog, the term "cheating" includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

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

ADA Statement:
The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking reasonable accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable accommodations at any time, however, ODA notices of reasonable 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 reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Office of Disability Accommodation website at http://www.unt.edu/oda
You may also contact them by phone at 940.565.4323.

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. The Code of Student Conduct can be found at http://deanofstudents.unt.edu.

Retention of Student Records:
Student records pertaining to this course will be 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 students’ records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university’s policy in accordance with those mandates at the following link: http://essc.unt.edu/registrar/ferpa.html

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.

Access to Information – Eagle Connect:
Your access point for business and academic services at UNT occurs within the my.unt.edu site http://www.my.unt.edu. 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: http://eagleconnect.unt.edu/

Emergency Evacuation Procedures for Business Leadership Building:
Severe Weather: In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If 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, and 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 one 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, west of parking lot 24.

UNT Care Team:
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.

Mental Health Resources - 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 issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

1. Student Health and Wellness Center, 1800 Chestnut St. Denton, TX 76201, 940-565-2333
2. Counseling and Testing Services*, 801 N. Texas Blvd, Denton, TX 76210 Suite 140, 940-565-2741
3. UNT CARE Team*, 940-565-2648, careteam@unt.edu
4. Psychiatric Services, 940-565-2648
5. Individual Counseling*, 940-369-8773

*Services are free of charge to University Students
If at any time you are feeling alone or in jeopardy of self-harm, reach out to the following:

1. NATL Suicide Hotline: 800-273-8255
2. Denton County MHMR Crisis Line 800-762-0157
3. Denton County Friends of the Family Crisis Line 940-382-7273
4. UNT Mental Health Emergency Contacts
   a. During Office Hours (M-F 8am-5pm) 940-382-7273; After Hour Calls 940-565-2741
   b. Crisis Text Line Text CONNECT to 741741
   c. Live chat http://www.suicidepreventionlifeline.org

**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/](http://success.unt.edu/). The following are some specific applications of Succeed at UNT for this class.

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

**Find Support:**
Free assistance is available in the Accounting Lab in room BLB 007. Make an appointment at [https://cob.unt.edu/students/tutor-labs](https://cob.unt.edu/students/tutor-labs). Excellent additional help outside the classroom can be obtained by attending SI sessions. SI schedule will be shared separately.

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

**Be Prepared:**
Read the 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 to pursue industry contacts, leadership opportunities and network with peers.

**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, participating in class, completing Connect homework assignments, studying for exams, etc.) to be more likely to succeed.

**Tentative Class Schedule:** Dates and assignments are tentative and subject to change. You are responsible for keeping up with any changes made and discussed during the class.

### Acct 3110.003 (Tu Thu 11:00 am - 12:20 pm) Tentative Schedule

<table>
<thead>
<tr>
<th>Class</th>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1/14</td>
<td>Tu</td>
<td>1</td>
<td>Environment and Theoretical Structure of Financial Accounting</td>
</tr>
<tr>
<td>2</td>
<td>1/16</td>
<td>Th</td>
<td>2</td>
<td>Chapter 1 and Chapter 2- Review of the Accounting Process</td>
</tr>
<tr>
<td>3</td>
<td>1/21</td>
<td>Tu</td>
<td>2</td>
<td>Review of the Accounting Process</td>
</tr>
<tr>
<td>4</td>
<td>1/23</td>
<td>Th</td>
<td>2</td>
<td>Review of the Accounting Process</td>
</tr>
<tr>
<td>5</td>
<td>1/28</td>
<td>Tu</td>
<td>3</td>
<td>The Balance Sheet and Financial Disclosures</td>
</tr>
<tr>
<td>6</td>
<td>1/30</td>
<td>Th</td>
<td>3</td>
<td>The Balance Sheet and Financial Disclosures</td>
</tr>
<tr>
<td>7</td>
<td>2/4</td>
<td>Tu</td>
<td>4</td>
<td>The Income Stmt, Comp Income, and Stmt of Cash Flows</td>
</tr>
<tr>
<td>8</td>
<td>2/6</td>
<td>Th</td>
<td>4</td>
<td>The Income Stmt, Comp Income, and Stmt of Cash Flows</td>
</tr>
<tr>
<td>9</td>
<td>2/11</td>
<td>Tu</td>
<td>4</td>
<td>The Income Stmt, Comp Income, and Stmt of Cash Flows</td>
</tr>
<tr>
<td>10</td>
<td>2/13</td>
<td>Th</td>
<td>5</td>
<td>Time Value of Money</td>
</tr>
<tr>
<td>11</td>
<td>2/18</td>
<td>Tu</td>
<td></td>
<td><strong>Exam 1</strong> <em>Chapters 1,2,3,4,5</em></td>
</tr>
<tr>
<td>12</td>
<td>2/20</td>
<td>Th</td>
<td>6</td>
<td>Income Measurement and Profitability Analysis</td>
</tr>
<tr>
<td>13</td>
<td>2/25</td>
<td>Tu</td>
<td>6</td>
<td>Income Measurement and Profitability Analysis</td>
</tr>
<tr>
<td>14</td>
<td>2/27</td>
<td>Th</td>
<td>6</td>
<td>Income Measurement and Profitability Analysis</td>
</tr>
<tr>
<td>15</td>
<td>3/3</td>
<td>Tu</td>
<td>8</td>
<td>Inventories: Measurement</td>
</tr>
<tr>
<td>16</td>
<td>3/5</td>
<td>Th</td>
<td>8</td>
<td>Inventories: Measurement</td>
</tr>
<tr>
<td>17</td>
<td>3/10</td>
<td>Tu</td>
<td>**</td>
<td><strong>SPRING BREAK</strong></td>
</tr>
<tr>
<td>18</td>
<td>3/12</td>
<td>Th</td>
<td>**</td>
<td><strong>SPRING BREAK</strong></td>
</tr>
<tr>
<td>19</td>
<td>3/17</td>
<td>Tu</td>
<td>9</td>
<td>Inventories: Additional Issues</td>
</tr>
<tr>
<td>20</td>
<td>3/19</td>
<td>Th</td>
<td>9</td>
<td>Inventories: Additional Issues</td>
</tr>
<tr>
<td>21</td>
<td>3/24</td>
<td>Tu</td>
<td>9</td>
<td>Inventories: Additional Issues</td>
</tr>
<tr>
<td>22</td>
<td>3/26</td>
<td>Th</td>
<td>7</td>
<td>Cash and Receivables</td>
</tr>
<tr>
<td>23</td>
<td>3/31</td>
<td>Tu</td>
<td>7</td>
<td>Cash and Receivables</td>
</tr>
<tr>
<td>24</td>
<td>4/2</td>
<td>Th</td>
<td>7</td>
<td>Cash and Receivables</td>
</tr>
<tr>
<td>25</td>
<td>4/7</td>
<td>Tu</td>
<td>**</td>
<td><strong>Exam 2</strong> <em>Chapters 6,7,8,9</em></td>
</tr>
<tr>
<td>26</td>
<td>4/9</td>
<td>Th</td>
<td>10</td>
<td>Prop, Plant &amp; Equip, and Intangible Assets: Acquisition and Disposition</td>
</tr>
<tr>
<td>27</td>
<td>4/14</td>
<td>Tu</td>
<td>10</td>
<td>Prop, Plant &amp; Equip, and Intangible Assets: Acquisition and Disposition</td>
</tr>
<tr>
<td>28</td>
<td>4/16</td>
<td>Th</td>
<td>10</td>
<td>Prop, Plant &amp; Equip, and Intangible Assets: Acquisition and Disposition</td>
</tr>
<tr>
<td>29</td>
<td>4/21</td>
<td>Tu</td>
<td>11</td>
<td>Prop, Plant &amp; Equip, and Intangible Assets: Utilization and Impairment</td>
</tr>
<tr>
<td>30</td>
<td>4/23</td>
<td>Th</td>
<td>11</td>
<td>Prop, Plant &amp; Equip, and Intangible Assets: Utilization and Impairment</td>
</tr>
<tr>
<td>31</td>
<td>4/28</td>
<td>Tu</td>
<td>11</td>
<td>Prop, Plant &amp; Equip, and Intangible Assets: Utilization and Impairment</td>
</tr>
<tr>
<td>32</td>
<td>4/30</td>
<td>Th</td>
<td>Review Day</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>5/5</td>
<td>Tu</td>
<td>**</td>
<td><strong>Final Comprehensive Exam (Chapters 1-11)</strong></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>10:30 am - 12:30 pm</td>
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