University of North Texas
ACCT 3100.02 – Intermediate Accounting I
10W Summer 2021

PROFESSOR INFORMATION
Instructor Name: Madhuri Bandla, MS, CPA
Title: Senior Lecturer, Dept. of Accounting
Office Location: Virtual
Office Hours: Wednesday, 2-4:00 pm and by appointment
Email: madhuri.bandla@unt.edu
Teaching Assistant: Andrew Staton
Email: andrewstaton@my.unt.edu
Communication Expectations:
I will respond to emails within 24-48 hours.
Turn on your notifications in Canvas to ensure you receive an email when I make important updates or announcements.
Please check the syllabus or announcements in Canvas to see if you have your question answered before sending me an email.
Please mention your course AND section number in your email to me. This class is ACCT 3110.02.
Please check out UNT’s communication tips for online classes at Communication Tips.

COURSE INFORMATION
Online instruction: Semi-synchronous with both synchronous and asynchronous elements
Synchronous (Mandatory) Zoom: Wednesdays, 5-6:20 pm
Asynchronous via lecture videos on Canvas

Class Zoom Meeting Room:
ACCT 3110 Zoom Meeting Room-Summer 2021
Join Zoom Meeting
https://unt.zoom.us/j/83993807960?pwd=ZVAwQzk0SE1NZ2N0SHdwV3JVaUpkQT09
Meeting time: Every Wednesday at 5:00 pm (Required)
And Thursday 2:00 pm (Recommended)
Meeting ID: 839 9380 7960
Passcode: Credit21

Final Exam: Wednesday, 08/04/21 from 10:30 am-12:30 pm online via MH Connect-with Proctorio enabled monitoring

Virtual Open Office Hours: Wed: 2-4 pm
and by Appointment
Zoom Room Office Hour: Same as above

COURSE DESCRIPTION:
This course has been designed to provide an in-depth study of the process of preparing and presenting financial information. The objective of Acct 3110 is to develop the knowledge, analytical skills and decision-making 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 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.

**COURSE STRUCTURE:**
This class will be administered ONLINE with synchronous and asynchronous components. Exams are **synchronous** and online. Synchronous Online live sessions will be once a week **with some learning objectives covered in the live class and the remaining through asynchronous lecture videos.** The class is divided into 3 modules as follows:

**Module 1:** Chapters 1,2,3,4

**Module 2:** Chapters 6, 7, 8, 9

**Module 3:** Chapters 10, 11

**Final Comprehensive Exam:** Chapters 1-11 (Excluding Chapter 5)

**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.

**COVID-19 Update: Waiver from the entrance exam.**

**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.

**REQUIRED MATERIAL:**
MCGRAW-HILL CONNECT: Connect Access Card for Intermediate Accounting, 10th Edition (Spiceland, Nelson, & Thomas) with Proctorio Plus. (ISBN-13 9781266463761). 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 with Proctorio Plus, which also includes eBook access and Proctorio access for online test taking. Other editions are not acceptable due to updates in accounting literature.
Your Connect Access Card includes access to the eBook. Students who prefer a physical textbook can purchase a loose-leaf copy through McGraw Hill Connect. Alternatively, you may purchase a copy of the 10th edition through your preferred vendor. Other editions are not acceptable. You are not required to purchase a physical textbook if you are satisfied with the eBook access.

**Note:** 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.”

All technical questions about Connect should be directed to McGraw-Hill Technical Support: 1800-331-5094, [www.mhhe.com/support](http://www.mhhe.com/support).

### COURSE OBJECTIVES

<table>
<thead>
<tr>
<th>Course-level Outcomes</th>
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<tbody>
<tr>
<td><strong>Upon successful completion of this course, the learner will be able to...</strong></td>
</tr>
<tr>
<td><strong>Outcome 1</strong></td>
</tr>
<tr>
<td><strong>Outcome 2</strong></td>
</tr>
<tr>
<td><strong>Outcome 3</strong></td>
</tr>
<tr>
<td><strong>Outcome 4</strong></td>
</tr>
<tr>
<td><strong>Outcome 5</strong></td>
</tr>
</tbody>
</table>

### TEACHING PHILOSOPHY

I believe in having a meaningful partnership with my students. My goal is to help students evolve into better learners who can succeed in higher-level accounting classes as well succeed in the professional accounting and finance world. As an instructor, I provide the required tools and resources and as a student, it is important to be active and participatory throughout the course. I care about the success and progress of students and am available as a mentoring resource as well.
COURSE TECHNOLOGY AND SKILLS:

Minimum Technology Requirements

- Computer
- Reliable internet access
- Speakers
- Microphone
- Web Camera is required
- Microsoft Office Suite
- **Canvas**: Class materials, syllabus, and assignment schedule and modules will be posted on Canvas: You can login to Canvas through this link: [http://unt.instructure.com/](http://unt.instructure.com/)
- Please check [Canvas Technical Requirements](http://unt.instructure.com/)
- **Zoom**: Please ensure you are logged into Zoom from your UNT zoom account and your screen name is your UNT recognizable name

Technical Assistance

Here at UNT we have a Student Help Desk that you can contact for help with Canvas or other technology issues.

**UNT Help Desk:** UNT Student Help Desk site: [http://www.unt.edu/helpdesk/index.htm](http://www.unt.edu/helpdesk/index.htm)
**Email:** helpdesk@unt.edu
**Phone:** 940-565-2324

In Person: Sage Hall, Room 130
Walk-In Availability: 8am-9pm
Telephone Availability:
- Sunday: noon-midnight
- Monday-Thursday: 8am-midnight
- Friday: 8am-8pm
- Saturday: 9am-5pm

Laptop Checkout: 8am-7pm
For additional support, visit: [Canvas Technical Help](http://unt.instructure.com/)

**MH Technical Support:** Phone: (800) 331-5094
Email and Chat: [http://mhhe.com/support](http://mhhe.com/support)

RULES OF ENGAGEMENT

Rules of engagement 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.
- Ask for and use the correct name and pronouns for your instructor and classmates.
- 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 Engagement Guidelines (https://clear.unt.edu/online-communication-tips) for more information.

**COURSE REQUIREMENTS**

**Class Structure**
This course will follow a semi-synchronous format; it will include both synchronous and asynchronous components. A typical week will have the following pattern. Specific assignments and due dates are outlined in the schedule on the last page of the syllabus.

1) **Asynchronous components**
   1. Learning Objectives (LO): Understand LOs of each chapter. The learning objectives are available in the overview of each module in Canvas and outline topics and sub-topics covered in that chapter.
   2. Reading the chapter: Reading the textbook is an important step, which students need to invest time in. You can read the e-text or use Smartbook. Smartbook Assignments aid in reading and are required graded assignments.
   3. Handouts: Print out the Powerpoint slides from Canvas, and use them as handouts as you read the textbook.
   4. Pre-recorded videos and Notetaking: Students should watch and take notes on the assigned video lectures prior to class. Additionally, write down questions you would like to ask during the in-class meetings. Video lectures are not graded but are an important component for effective class performance.
2) **Synchronous** online class meetings will serve primarily to apply the concepts introduced in the reading and video lectures. We will complete in-class exercises together. I will also provide real-world context and examples in the live classes. I will have polling questions to test overall understanding.

Students often need to invest more hours in this course than they did in prior accounting courses to perform at an acceptable level. 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

<table>
<thead>
<tr>
<th>Type of Assignment</th>
<th>Detail</th>
<th>Points</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Connect Homework Assignments</td>
<td>10 assignments * 8 points</td>
<td>80</td>
<td>15%</td>
</tr>
<tr>
<td>Smartbook Assignments</td>
<td>10 assignments * 4 points each</td>
<td>40</td>
<td>7%</td>
</tr>
<tr>
<td>Attendance</td>
<td>Zoom Attendance and Participation</td>
<td>20</td>
<td>4%</td>
</tr>
<tr>
<td>Discussion</td>
<td>2 Online Active Discussions</td>
<td>20</td>
<td>4%</td>
</tr>
<tr>
<td>Project</td>
<td>Separate instructions will be provided</td>
<td>40</td>
<td>7%</td>
</tr>
<tr>
<td>Exams</td>
<td>Exams 1 – 2 (worth 110 points each)</td>
<td>220</td>
<td>40%</td>
</tr>
<tr>
<td>Comprehensive Exam (Chapters 1-11)</td>
<td>Comprehensive Final Exam</td>
<td>130</td>
<td>24%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>550</td>
<td>100%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Course Grade</th>
<th>Points Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>495-550</td>
</tr>
<tr>
<td>B</td>
<td>440-494</td>
</tr>
<tr>
<td>C</td>
<td>385-439</td>
</tr>
<tr>
<td>D</td>
<td>330-384</td>
</tr>
<tr>
<td>F</td>
<td>Less than 330</td>
</tr>
</tbody>
</table>

### Assessment Methods and Learning Activities:
**Concept Video Quizzes:** The Concept Video Quizzes on MH Connect are brief videos covering learning objectives followed by multiple-choice or **knowledge check** questions to test your understanding. These are not graded but recommended to complete.
**SmartBook** assignments on Connect enhance understanding of concepts by encouraging textbook reading and are graded.

**Connect homework:** Homework problems help in applying knowledge using a problem-solving approach. 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 was completed by the due date. 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 can access the e-book when you are completing Connect assignments (similarly, you are encouraged to access notes and handouts).
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.
5. You can rework homework after due date in study mode as additional practice.

Some exercises have a “Hint” link. Clicking the link will provide you with the guided example. Watch the “hint” provided in the guided example, which is an audio recording that walks you through the completion of the problem.

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. The project will give you practical exposure to reading and interpreting financial statements.

**Attendance:** Attending synchronous live sessions will ensure you are more engaged with the material, keeping pace with the class, and will positively impact your performance. Participation is measured by answering polling questions during the live zoom classes. The answers are not graded for accuracy and counted as participation.

**Discussion:**
**Discussion forum:** There are 2 graded discussions throughout this course which are embedded in the relevant modules. Social presence online should be demonstrated by responding to the primary question of the instructor and to two responses of any other students.

**Exams:**
All exams are closed book and closed-notes. No electronic media, including cellphones are permitted. They are ONLINE and SYNCHRONOUS at the specific dates and times mentioned in the schedule. Exams are administered via MH Connect. *Web camera and microphone are needed during the exam.* Exams will
be a combination of multiple-choice questions and problems and could include fill in the blank, matching or short questions. Proctoring of online exams is through MH Connect-Proctorio Plus, a proctoring tool designed to prevent and detect cheating. Proctorio Plus is already included with your Connect Access Card, and does not require an additional purchase. I will provide separate Proctorio instructions and a practice quiz as a pre-check prior to actual exam.

Proctorio Plus will require you to record your UNT student identification and surrounding environment. It will record you and your computer screen during your entire exam session. These videos will be reviewed for any red-flags. Further, detailed Exam Instructions will be provided to all students prior to Exam 1.

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.

Missed Assignments: I do not grant extensions on missed assignments unless for extraordinary circumstances and excused absences above such as illness, emergencies, deaths.

COURSE POLICIES

COVID-19 Impact on Attendance

While attendance is expected as outlined above, it is important for all of us to be mindful of the health and safety of everyone in our community, especially given concerns about COVID-19. Please contact me if you are unable to attend class because you are ill, or unable to attend class due to a related issue regarding COVID-19. It is important that you communicate with me prior to being absent so I may make a decision about accommodating your request to be excused from class.
If you are experiencing any symptoms of COVID-19 (https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html) please seek medical attention from the Student Health and Wellness Center (940-565-2333 or askSHWC@unt.edu) or your health care provider PRIOR to coming to campus. UNT also requires you to contact the UNT COVID Hotline at 844-366-5892 or COVID@unt.edu for guidance on actions to take due to symptoms, pending or positive test results, or potential exposure. While attendance is an important part of succeeding in this class, your own health, and those of others in the community, is more important.

**Class Materials for Remote Instruction**
Remote instruction may be necessary if community health conditions change or you need to self-isolate or quarantine due to COVID-19. Students will need access to a computer, webcam and reliable internet access to participate in fully remote portions of the class. Information on how to be successful in a remote learning environment can be found at https://online.unt.edu/learn

**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.

**UNT POLICIES**

**Face Coverings.**
Consistent with CDC guidelines and state policy, individuals are not required to wear face coverings on UNT’s campuses. Non-vaccinated individuals are strongly encouraged to wear a face covering until further notice. The use of face coverings has proven to reduce the spread of diseases, including COVID-19. All students and faculty are welcome to wear a face covering in class or on campus to protect themselves and others from COVID-19.

**Academic Integrity Policy**
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 ranging from admonition to expulsion from the University.

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. According to the UNT catalog, the term "cheating" includes, but is not limited to: a) use of any unauthorized assistance in taking 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; or 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 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](https://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).

**Student Evaluation Administration Dates**
Student feedback survey will be made available during weeks 13, 14 and 15 of the long semesters. Students will receive an email from "UNT SPOT Course Evaluations via IASystem Notification" ([no-reply@iasystem.org](mailto: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](mailto:spot@unt.edu).

**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 [SurvivorAdvocate@unt.edu](mailto:SurvivorAdvocate@unt.edu) 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 [oeo@unt.edu](mailto:oeo@unt.edu) or at (940) 565 2759.

**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:

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

**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.

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).

Use of Student Work
A student owns the copyright for all work (e.g. software, photographs, reports, presentations, and email postings) he or she creates within a class and the University is not entitled to use any student work without the student’s permission unless all of the following criteria are met:

- The work is used only once.
- The work is not used in its entirety.
- Use of the work does not affect any potential profits from the work.
- The student is not identified.
- The work is identified as student work.

If the use of the work does not meet all of the above criteria, then the University office or department using the work must obtain the student’s written permission.

Transmission and Recording of Student Images in Electronically-Delivered Courses
This course employs lecture capture technology to record class sessions. Students may occasionally appear on video. The lecture recordings will be available to you for study purposes and may also be reused in future course offerings. 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 & 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](https://studentaffairs.unt.edu/student-health-and-wellness-center))
- **Counseling and Testing Services** ([https://studentaffairs.unt.edu/counseling-and-testing-services](https://studentaffairs.unt.edu/counseling-and-testing-services))
- **UNT Care Team** ([https://studentaffairs.unt.edu/care](https://studentaffairs.unt.edu/care))
- **UNT Psychiatric Services** ([https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry](https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry))
- **Individual Counseling** ([https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling](https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling))

Additional Student Support Services

- **Registrar** ([https://registrar.unt.edu/registration](https://registrar.unt.edu/registration))
- **Financial Aid** ([https://financialaid.unt.edu/](https://financialaid.unt.edu/))
- **Student Legal Services** ([https://studentaffairs.unt.edu/student-legal-services](https://studentaffairs.unt.edu/student-legal-services))
- **Career Center** ([https://studentaffairs.unt.edu/career-center](https://studentaffairs.unt.edu/career-center))
- **Multicultural Center** ([https://edo.unt.edu/multicultural-center](https://edo.unt.edu/multicultural-center))
- **Counseling and Testing Services** ([https://studentaffairs.unt.edu/counseling-and-testing-services](https://studentaffairs.unt.edu/counseling-and-testing-services))
- **Pride Alliance** ([https://edo.unt.edu/pridealliance](https://edo.unt.edu/pridealliance))
- **UNT Food Pantry** ([https://deanofstudents.unt.edu/resources/food-pantry](https://deanofstudents.unt.edu/resources/food-pantry))

Academic Support Services

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

The following are some specific applications of Succeed at UNT for this class.

**Show Up:**
Please show up for the synchronous live sessions. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed in all class meetings.

**Find Support:**
Supplementary Instructor(SI) assistance is also available for your class and SI schedule information will be provided on Canvas. Online Tutoring assistance is also available and Zoom links for 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 and watch lecture videos as you start working on each chapter. This is very important for online 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. This is being done virtually and I have entered the links to student organizations in Canvas.

**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 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. Separate attachment of the schedule is also available on Canvas.
<table>
<thead>
<tr>
<th>Week</th>
<th>Start Date</th>
<th>End Date</th>
<th>Chapter</th>
<th>Topics</th>
<th>SMARTBOOK assignments</th>
<th>Homework</th>
<th>Discussion</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>5/31</td>
<td>6/6</td>
<td>2</td>
<td>Review of the Accounting Process</td>
<td>6-Jun</td>
<td>6-Jun</td>
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<td></td>
<td></td>
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<td>1</td>
<td>Environment and Theoretical Structure of Financial Accounting</td>
<td>22-Jun</td>
<td>22-Jun</td>
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<td></td>
<td><strong>Wed- 6/23/21</strong></td>
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<td></td>
<td><strong>Exam 1</strong></td>
<td><strong>Chapters 1,2,3,4</strong></td>
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<tr>
<td>5</td>
<td>6/28</td>
<td>7/4</td>
<td>8</td>
<td>Inventories: Measurement</td>
<td>29-Jun</td>
<td>4-Jul</td>
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<tr>
<td>6</td>
<td>7/5</td>
<td>7/11</td>
<td>9</td>
<td>Inventories: Additional Issues</td>
<td>6-Jul</td>
<td>11-Jul</td>
<td>11-Jul</td>
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<tr>
<td>7</td>
<td>7/12</td>
<td>7/18</td>
<td>7</td>
<td>Cash and Receivables</td>
<td>13-Jul</td>
<td>18-Jul</td>
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<td><strong>Wed-7/21/2021</strong></td>
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<td></td>
<td><strong>Exam 2</strong></td>
<td><strong>Chapters 6,8,9,7</strong></td>
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<tr>
<td>8</td>
<td>7/19</td>
<td>7/25</td>
<td>10</td>
<td>Prop, Plant &amp; Equip, and Intangible Assets: Acquisition and Disposition</td>
<td>20-Jul</td>
<td>25-Jul</td>
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<td><strong>7/25</strong></td>
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<tr>
<td>9</td>
<td>7/26</td>
<td>8/1</td>
<td>11</td>
<td>Prop, Plant &amp; Equip, and Intangible Assets: Utilization and Impairment</td>
<td>27-Jul</td>
<td>1-Aug</td>
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<td>10</td>
<td><strong>Wed- 8/4/2021</strong></td>
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<td><strong>Final Exam</strong></td>
<td><strong>Final Comprehensive Exam (All Chapters excluding chapter 5)</strong></td>
<td>10:30 - 12:30</td>
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