

**University of North Texas – Frisco Campus**  
**AC 3110, Section 501 – Intermediate Accounting I**  
**Spring 2022**

- INSTRUCTOR:** Roy Rumbough, CPA, CMA
- MEETING TIME:** Monday evenings from 5:30 pm to 8:20 pm
- MY OFFICE:** No meetings in the office, all appointments will be on-line via Zoom
- OFFICE EMAIL:** roy.rumbough@unt.edu
- OFFICE PHONE:** No office phone, use e-mail for all communications
- OFFICE HOURS:** Available before or after class or by appointment
- PREREQUISITES:** Passing grade on the ACCT 3110 Entrance Exam (<https://cob.unt.edu/acct/3110-exam>) as well as grades of a C or better in both ACCT 2010 and ACCT 2020. This course may not be taken more than twice whether at UNT or at another college or university.
- 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 schedule with your advisor.

**General Description of Subject:** The primary objective of the course is to provide you with the foundation to understand the process of preparing and presenting financial information. Every subject we cover in this course will be tested on the CPA exam, so success in this course is an important step to passing the exam. Even if you are not interested in becoming a CPA, the knowledge gained in this course will be critical to your future success as accounting or finance professionals.

**Course Overview:** The course moves at a fast pace and is much more demanding than the prerequisite courses. To succeed in this course, students will need to invest more hours than in prior accounting courses. Reading, studying, following the journal entries, and understanding the concepts in the textbook will be critical to your success. Do not underestimate the challenges of this difficult course. The textbook will be your primary source of learning in this course. Classroom lectures only complement and confirm what you are reading and studying in the textbook.

**Required Materials:**

1. *Intermediate Accounting*, 10th edition – Spiceland, Nelson and Thomas (ISBN 978-1-260-31017-7)
2. McGraw Hill Connect subscription

Class homework and on-line exams use the following Connect course:

<https://connect.mheducation.com/class/r-rumbough-spring-2022>

<b>Grading:</b>	Exam 1	100 points
	Exam 2	100 points
	Exam 3	100 points
	Exam 4	100 points
	Final Exam	100 points
	<u>Homework</u>	<u>100 points</u>
	Total points	<b>500 points (a)</b>

**(a)** Lowest score for Exams 1, 2, 3 and 4 is excluded from grade calculation)

- A = 450 - 500  
B = 400 - 449  
C = 350 - 399  
D = 300 - 349  
F = below 300

**Homework:** Homework assignments are due on the dates provided in Connect. There are 11 homework assignments worth 10 points each. I will use your highest ten (10) homework grades in calculating the Homework portion of your grade (100 points possible). These assignments will comprise approximately 20% of your final grade. *There are no make-ups, extensions, etc. for missed Homework assignments since I will exclude your lowest score.*

**Exams:** There will be four 100-point exams in addition to a 100-point comprehensive final exam. Exams cover material from class lectures, the textbook (even if the textbook material is not specifically discussed in class), in-class exercises, and assigned homework problems. The four exams will be given during the regular class time in the classroom. Exam dates and times listed in the schedule are subject to change. All exams, including any on-line exams, if we have any, will be closed book, closed notes. No caps may be worn during exams. No electronic media is permitted.

A missed exam will receive a score of zero. A missed exam includes any case where the student does not take the regular exam and does not have a valid excused absence. I will be the sole authority in what constitutes an excused absence, however, examples would include serious illness of the student or a close family member or, in accordance with state law, absence due to the observance of a religious holiday (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.) Students must provide notice in advance of the originally scheduled exam, if possible, but in no case more than one day following the missed exam. Students missing an exam with a verified excused absence will receive a score for the missed exam equal to the percentage of points they earn on the final exam.

**Class Format and Attendance:** Classes will be conducted weekly on Mondays from 5:30 pm until 8:20 pm. Most of the classes will be provided in a face-to-face format in our Frisco classroom. A few of the classes will be provided in a live on-line session via zoom. I will provide ample notice of those classes that will be provided on-line. Please make sure you are monitoring canvas announcements and e-mail so that you will be aware of whether the class will be in the Frisco classroom or on-line via Zoom. I will take attendance for both the face-to-face classes and the on-line classes. I plan to reward the students who attend 100% of my lectures (both face-to-face and virtual classes) with extra credit for the class. Most likely, you are going to need this extra credit so plan on attending class. Block your calendars now. Attending class will help your grade in the class.

This course will require substantial study time outside of class. I estimate you will need a minimum of 10 to 15 hours per week of outside study every week, sometimes more for complex chapters. Prepare in advance by reading the chapter and completing all assigned homework problems. Keep in mind that you will be evaluated on your knowledge of material from lectures, in-class exercises, assigned homework problems, and from reading the textbook (even textbook material not specifically discussed in class).

**Class Schedule:** Refer to **Exhibit One (Class Schedule)** for a tentative schedule of key lecture topics and exam dates. I expect you to be fully prepared and ready to ask questions in class. This schedule is subject to change. Students are responsible for all schedule changes announced on Canvas or via school e-mail.

**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.

**Academic Dishonesty:**

Academic dishonesty will not be tolerated. Students caught cheating or plagiarizing will receive a "0" for that particular assignment or exam and, at the discretion of the professor, the student may be given a failing grade in the course. 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.

In addition to this information, please see the Ryan College of Business Statement on Academic Honesty. This statement is included at the end of this syllabus.

**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 forced to leave the on-line session 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 can be found 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.

## UNT 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, 940-565-2333
2. Counseling and Testing Services\*, 801 N. Texas Blvd, Denton, 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:

- NATL Suicide Hotline: 800-273-8255
- Denton County MHMR Crisis Line 800-762-0157
- Denton County Friends of the Family Crisis Line 940-382-7273
- UNT Mental Health Emergency Contacts
  - During Office Hours (M-F 8am-5pm) 940-382-7273
  - After Hour Calls 940-565-2741
  - Crisis Text Line Text CONNECT to 741741

Live chat <http://www.suicidepreventionlifeline.org>

## Emergency Evacuation Procedures:

- **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.
- **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.

## 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/>

## COVID-19 IMPACT ON ATTENDANCE

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While attendance and participation 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](mailto: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](mailto:COVID@unt.edu) for guidance on actions to take due to symptoms, pending or positive test results, or potential exposure.

**Success 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: Stay engaged, find support, take control, be prepared, get involved, and be persistent.

**Stay engaged:**

Do not fall behind in this class. Set aside an appropriate amount of time each week to listen to the on-line lectures. Pause the video to work problems and then restart the video to see how the teacher solves the same problems. The best way to learn accounting is to work the practice problems.

**Find Support:**

Free assistance is available in the Accounting Lab in room BLB 135. Make an appointment at <http://www.cob.unt.edu/lab/tutor.php>.

**Take Control:**

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

**Be Prepared:**

Read textbook prior to watching the lectures. This is very important for accounting classes for you to keep pace with the class.

**Get Involved:**

Attend student organization meetings such as Beta Alpha Psi, NABA, ALPFA, PASS, etc.

**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.

## **Ryan College of Business Statement on Academic Honesty**

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.

**ACCT 3110 - Intermediate Accounting 1 - Spring 2022****Class Schedule**

<b><u>Date</u></b>	<b><u>Chapter</u></b>	<b><u>Key Lecture Topics</u></b>	<b><u>Location</u></b>	<b><u>Homework Due Dates</u></b>
1/24	One	Environment & Theoretical Structure	In Classroom	1/30
1/31	Two	Review of the Accounting Process	In Classroom	2/6
2/7	Three	Balance Sheet and Financial Disclosures	In Classroom	2/13
2/14	<b>EXAM ONE</b>		<b>In Classroom</b>	
2/21	Four	Income Statement and Cash Flow Statement	In Classroom	2/27
2/28	Six	Revenue Recognition	In Classroom	3/6
3/7	<b>EXAM TWO</b>		<b>In Classroom</b>	
3/14	<b>SPRING BREAK</b>			
3/21	Seven	Cash and Receivables	Virtual/Zoom	3/27
3/28	Eight	Inventories: Measurement	Virtual/Zoom	4/3
4/4	Nine	Inventories: Additional Issues	To Be Determined	4/10
4/11	<b>EXAM THREE</b>		<b>In Classroom</b>	
4/18	Ten	Long Term Assets: Acquisition	In Classroom	4/24
4/25	Eleven	Long Term Assets: Utilization and Impairment	In Classroom	5/1
5/2	<b>EXAM FOUR</b>		<b>In Classroom</b>	
5/8	<b>Final Exam Review Homework</b>		n/a	5/8
5/9	<b>COMPREHENSIVE FINAL EXAM</b>		<b>In Classroom</b>	

**Note: Schedule subject to change, check Canvas and e-mails continuously**