

University of North Texas at Dallas
Fall, 2015
Syllabus

ACCT 3110 Intermediate Accounting I, 3 Hrs	
Department of	Accounting
Division of	Business and Public Leadership
Instructor Name:	Randall L. Hahn, Ph.D., CPA
Office Location:	DAL2 238
Office Phone:	(972)338-1806
Email Address:	Randall.Hahn@unt.edu
Office Hours:	M,W 1:00-2:30 PM, 4:00-5:30, or by appointment
Virtual Office Hours:	By appointment
Classroom Location:	DAL2 304
Class Meeting Days & Times:	M,W
Course Catalog Description:	ACCT 3110. Intermediate Accounting I. 3 hours. An in-depth study of the process of preparing and presenting financial information about an entity for outside users (Part I). Topics vary but typically include: standard setting; the accounting cycle including data accumulation, adjustments and preparation of financial statements; and valuation. There is a focus on the recognition, measurement and disclosure of revenue; inventory and cost of sales; and plant assets.
Prerequisites:	Prerequisite(s): ACCT 2010D and ACCT 2020D with a grades of C or better ; ECON 1100D and ECON 1110D; and MATH 1190D or MATH 1400D or MATH 1710D. This course may not be taken more than twice at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.
Required Text:	Intermediate Accounting, 15th ed., Kieso, Weygandt, with Wiley Plus access
Recommended Text and References:	
Access to Learning Resources:	UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fheg.follett.com
Course Goals or Overview:	
	The goal of this course is to expand the student's knowledge of accounting concepts related to financial reporting, business operating activities and investing activities, with emphasis on components of each of those areas.
Learning Objectives/Outcomes: At the end of this course, the student will be able to	
1	Define sources and uses of financial accounting information, and the conceptual framework for reporting.
2	Report components of the financial statements and present complete balance sheet and shareholders'
3	Define and present the income statement and statement of cash flows.
4	Identify, analyze and report components of business operating activities.
5	Analyze and apply the time value of money.
6	Evaluate methods for valuing and reporting inventories, including estimating, Dollar-Value LIFO, and errors.
7	Explain contingent liabilities, and investing activities, including fixed assets, intangibles and investments.

Course Evaluation Methods

Component	Points	%
5 Regular Exams (100 pts ea.)	500	72
Attendance/Preparedness	100	14
11 Chapter Quizzes (Drop lowest 3)	80	11
1 Team Project (see below)	20	3
TOTAL	700	100

Grade Determination:

A = 630-700 pts; i.e. 90% or better

B = 560-629 pts; i.e. 80 – 89 %

C = 490-559 pts; i.e. 70 – 79 %

D = 420-489 pts; i.e. 60 – 69 %

F = 0-419 pts

Exams

Exams will be 70%-80% objective and 20%-30% problems/essays. The final exam will generally be over the current material but will necessarily incorporate earlier concepts. See [Calendar](#) for dates and times. Any required make-ups will be administered during the week prior to the final exam. Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Attendance/Required Study

Attendance and preparedness is expected and required for all classes. Points are allocated for attendance and preparedness. **Class will be conducted on the assumption that all reading and written assignments have been studied and have been completed to the best of the student's ability prior to the class for which assigned. (Preparation for class by reading the chapters and working the homework problems is essential.)**

Attendance/Preparedness will be graded daily. Each day attendance will be taken, either orally or with an attendance sheet. **STUDENTS ARE TO ANSWER "PREPARED", OR SIGN THE SHEET ONLY IF PREPARED ON CURRENT MATERIAL WHEN CALLED UPON WILL BE CONSIDERED ABSENT FOR THAT DAY. STUDENTS ARE RESPONSIBLE FOR SIGNING THE DAILY ATTENDANCE/PREPAREDNESS SHEET BY THE END OF THE CLASS PERIOD. If you do not wish to be called upon (using one of your available absences-see below), please give me a note to that effect prior to the beginning of class for that day.**

POINT SCALE

0-2	Absences 100 points
3-4	Absences 90 points
5	Absences 80 points
6	Absences 70 points
7	Absences 60 points
8	Absences 50 points
9	Absences 40 points
>9	Absences 0 points

(This policy will go into effect starting the 3rd week of class.)

Quizzes

There will be a quiz (on Cengage) after each chapter. Each quiz (10 in total) will be worth 10 points and the student must drop the lowest 2 quizzes. You will have 2 attempts to complete the quiz. **Quizzes are important in that they help the student review the chapter material and will be of a nature similar to exam questions.** These chapter quizzes will be due no later than 1 class day AFTER the chapter material is completed. See [Calendar](#) for dates and times. There are no make-ups for these quizzes once due.

Team Project: This project will consist of 2 submissions, a Financial Reporting Problem and a Professional Research/IFRS Problem. This project will be performed in teams of 2-3, to be assigned by the instructor.

Financial Reporting Problem

The team will select a Financial Reporting Problem (from end-of-chapter materials) to be approved by the instructor. The report should be submitted electronically using Excel or Word. The due date for the report is indicated on the attached class schedule (10% per day penalty for late submissions).

Professional Research/IFRS Problem

Each team will select a Professional Research Problem (from end-of-chapter materials) to be approved by the instructor. This problem can be either a FASB Codification problem or an IFRS one. The solution should be submitted electronically using Word. The due date for the report is indicated on the attached class schedule (10% per day penalty for late submissions).

Course Outline*

Date	Material	Chp	Problems
Aug 24	Overview		
Aug 26	Chapter 1, Accounting Standards	1	See WileyPlus
Aug 31	Chapter 1 (cont.)	1	See WileyPlus
Sep 2	Chapter 2, Conceptual Framework	2	See WileyPlus
Sep 7	Labor Day		
Sep 9	Chapter 2 (cont.)	2	See WileyPlus; Ch 2 Quiz due in one day.
Sep 14	Chapter 3, Info System	3	See WileyPlus
Sep 16	Chapter 3 (cont.)	3	See WileyPlus; Ch 3 Quiz due in one day.
Sep 21	Exam, Chapters 1-3		
Sep 23	Chapter 4, Income Statement	4	See WileyPlus
Sep 28	Chapter 4 (cont.)	4	See WileyPlus; Ch 4 Quiz due in one day.
Sep 30	Chapter 5, Balance Sheet, Statement of Cash Flows	5	See WileyPlus
Oct 5	Chapter 5 (cont.)	5	See WileyPlus; Ch 5 Quiz due in one day.
Oct 7	Chapter 6, Time Value of Money	6	See WileyPlus
Oct 12	Chapter 6 (cont.)	6	See WileyPlus; Ch 6 Quiz due in one day.
Oct 14	Exam, Chapters 4-6		

Oct 19	Chapter 7, Cash/Receivables	7	See WileyPlus
Oct 21	Chapter 7 (cont.)	7	See WileyPlus; Ch 7 Quiz due in one day.
Oct 26	Chapter 8, Inventories 1	8	See WileyPlus
Oct 28	Chapter 8 (cont.)	8	See WileyPlus; Ch 8 Quiz due in one day.
Nov 2	Exam, Chapters 7,8		
Nov 4	Chapter 9, Inventories 2	9	See WileyPlus
Nov 9	Chapter 9 (cont.)	9	See WileyPlus; Ch 9 Quiz due in one day.
Nov 11	Chapter 10, Property, Plant & Equipment	10	See WileyPlus
Nov 16	Chapter 10 (cont.)	10	See WileyPlus; Ch 10 Quiz due in one day.
Nov 18	Exam, Chapters 9,10		
Nov 23	Chapter 11, Depreciation, Depletion, Imp.	11	See WileyPlus; Financial Reporting Problem, Simulation assigned.
Nov 25	Chapter 11 (cont.)	11	See WileyPlus; Ch 11 Quiz due in one day.
Nov 30	Chapter 12, Intangibles	12	See WileyPlus
Dec 2	Chapter 12 (cont.)	12	See WileyPlus; Ch 12 Quiz due in one day. Financial Reporting Problem, Simulation Due
Dec 7	Final Exam, Chapters 11,12		

***The instructor reserves the right to make changes to (delete, add, or modify) this Syllabus as the semester progresses. Any changes to this schedule will be communicated by class announcement as well as posting on Blackboard and Cengage as soon as the change is determined.**

Students with Disabilities (ADA Compliance):

The University of North Texas Dallas faculty is committed to complying with the Americans with Disabilities Act (ADA). Students' with documented disabilities are responsible for informing faculty of their needs for reasonable accommodations and providing written authorized documentation (available in the Student Life Office). Grades assigned before an accommodation is provided will not be changed as accommodations are not retroactive. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call Student Life at 972-780-3632.

Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class. Therefore, you will be given an extra 5 points upon the provision of the acknowledgment that you have completed the SETE. I only need to see the acknowledgement, as your survey responses are kept confidential and anonymous.

Academic Integrity:

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or

plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at <http://www.unt.edu/unt-dallas/policies/Chapter07StudentAffairs,Education,andFunding/7.002CodeofAcademicIntegrity.pdf> for complete provisions of this code.

Bad Weather Policy:

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website www.unt.edu/dallas. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically. There will be recorded lessons on Blackboard for those occasions class cannot be held on campus, whether due to bad weather or other requirements.

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Center for Student Rights and Responsibilities as the instructor deems appropriate.

Other Policies:

- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to “vibrate” or “silent” during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities **will not be permitted in the classroom**. If the student is texting during the class, a warning will first be given. The second incident will result in the student being considered absent for the class for that day.
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes & researching topics related to the class. They must not be used for social activities, games, etc., during class time.
- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help.
- **Grade of Incomplete, “I”** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.