

University of North Texas at Dallas

Spring 2013

SYLLABUS

ACCT 3110: Intermediate Accounting I		3Hrs
Department of	Accounting	Division of Urban and Professional Studies
Instructor Name:	Cheryl L. Prachyl	
Office Location:	DAL 2 – 238	
Office Phone:	972-338-1806	
Email Address:	cheryl.prachyl@unt.edu	
Office Hours:	MW 11:00 – 2:30, Tue 2:00 – 7:00 or by appointment	
Virtual Office Hours:	Varies (I can usually be reached by email)	
Classroom Location:	DAL 2 – 307	
Class Meeting Days & Times:	Monday/Wednesday 2:30 – 3:50	
Course Catalog Description:	An in-depth study of the process of preparing and presenting financial information about an entity for outside users. 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:	ACCT 2010, 2020 with a grade of C or better; ECON 1110; and MATH 1190 or MATH 1400 or MATH 1710. 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:	<ul style="list-style-type: none"> • <u>Intermediate Accounting</u>, 7th Edition; by Spiceland, Sepe, Nelson • <u>Connect Accounting for Spiceland's Intermediate Accounting</u>, 7th edition (You can connect through Blackboard and may use a 30 day trial to get started for the semester) • A non-programmable calculator. <i>Cell phones may NOT be used as calculators during exams or exam periods</i> 	
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 revenue recognition, the accounting process, inventory accounting, accounting for operational assets, and accounting for current liabilities and contingencies.	
Learning Objectives/Outcomes:	At the end of this course, the student will	
1	Demonstrate basic technical knowledge of the accounting process.	
2	Be able to prepare professional quality work papers and documents.	
3	Demonstrate basic ability to research authoritative accounting literature.	
4	Demonstrate knowledge of different revenue recognition methods.	
5	Be able to apply different accounting methods for inventory.	
6	Be able to apply accounting methods for operating assets.	
7	Demonstrate knowledge of accounting for current liabilities and contingencies.	

Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated in class and through announcements posted on Blackboard.

Date	TOPICS
Jan 14	Course Introduction – Chapter 1
16	Chapter 1 – Environment and Theoretical Structure of Financial Accounting
21	MLK Holiday
23	Chapter 2 – Review of the Accounting Process
28	“ “ “
30	Chapter 3 – The Balance Sheet and Financial Disclosures
Feb 4	“ “ “
6	Exam 1 Chapters 1, 2, 3
11	Chapter 4 – The Income Statement and Statement of Cash Flows
13	“ “ “
18	“ “ “
20	Chapter 5 – Income Measurement and Profitability Analysis
25	“ “ “
27	Chapter 7 – Cash and Receivables
Mar 4	“ “ “
6	Exam 2, Chapters 4, 5, 7
11 - 13	Spring Break
18	Chapter 8 – Inventories: Measurement
20	“ “ “
25	Chapter 9 – Inventories: Additional Issues
27	“ “ “
April 1	Exam 3, Chapters 8, 9
3	Chapter 10 – Operational Assets: Acquisition and Disposition
8	“ “ “
10	Chapter 11 – Operational Assets: Utilization and Impairment
15	“ “ “
17	Chapter 13 – Current Liabilities and Contingencies
22	“ “ “
24	FASB Codification exercise
29	Exam 4, Chapters 10, 11, 13
May 1	FASB Codification project due
May 6	Final Exam, Monday May 6, 2:00 – 4:00 p.m.

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

Exams – There will be four exams and a comprehensive final exam. The four best exam grades will be used to determine your final grade.

Research Case – You will be given an accounting case and will complete accounting research related to that topic. Your grade will be based on clear and concise written communication as well as correct research answers.

Homework – You will use Connect Accounting to complete and submit your homework problems. No other submission method will be accepted. The due dates and times are included in the assignments. Late work will not be accepted. You may work and rework the Homework assignments as many times as you want within the time window. All of your grades will be reported to me, and I will record the best grade for each assignment.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Exams	(best 4 grades of 5 exams)	400
Research Case	10	10
Homework	(Average of all homework assignments/100) * 90 points	90
Total:		500

Grade Determination:

A = 500 – 450 pts

B = 449 – 400 pts

C = 399 – 350 pts

D = 349 – 300 pts

F = 299 pts or below

University Policies and Procedures

Students with Disabilities (ADA Compliance):

The University of North Texas Dallas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. With the passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act, there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.

As a faculty member, I am required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of the need for accommodation and in providing authorized documentation through designated administrative channels. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call 972-780-3632.

The Department of Accounting is committed to full academic access for all qualified students, including those with disabilities. In keeping with this commitment and in order to facilitate equality of educational access, faculty members in the department will make reasonable accommodations for qualified students with a disability, such as appropriate adjustments to the classroom environment and the teaching, testing, or learning methodologies when doing so does not fundamentally alter the course.

If you have a disability, it is your responsibility to obtain verifying information from the Office of Student Life and to inform me of your need for an accommodation. Grades assigned before an accommodation is provided will not

be changed. Information about how to obtain academic accommodations can be found in UNTD Policy 7.004, [Disability Accommodations for Students](#), and by visiting Student Life, building 2, Suite 200. 972-780-3632, studentlife@unt.edu.

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.

Assignment Policy:

Homework assignments must be completed in Connect Accounting by the deadline as indicated in the system. Students will not be allowed to complete assignments after the deadline has passed.

Exam Policy:

Exams should be taken as scheduled. No makeup examinations will be allowed except per University policy. (See Student Handbook). The instructor must be notified before the exam is scheduled for a makeup to be allowed. Arrangements for taking a makeup exam must be made when the student notifies the instructor that the exam will not be taken at the scheduled time. The student is responsible for arranging the makeup exam with the instructor. The makeup exam should be taken before the class meeting following the scheduled exam.

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/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic%20Integrity.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.

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

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.