

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus – Spring 2018

COURSE NUMBER: Accounting 3313.01 & 3313.02

COURSE TITLE: Intermediate Accounting I

PREREQUISITE: Acct 2301 and Acct 2302 with a minimum grade of C in each

INSTRUCTOR: Shani N. Robinson, PhD, CPA

OFFICE: SHB 305-E

OFFICE HOURS:

Monday – 9:00 – 9:30 a.m.; 1:00 – 2:30 p.m. (Huntsville Campus)
Tuesday – 12:20 – 12:50 (TWC); 1:30 – 3:30 (virtual)
Wednesday – 9:00 a.m. – 9:30 a.m.; 1:00 – 2:30 p.m. (Huntsville Campus)
and by appointment with instructor

OFFICE TELEPHONE:

Office Phone (936) 294-4241
E-mail: shani.robinson@shsu.edu
Fax: (936) 294-1982

REQUIRED MATERIALS:

1. **Text:** *Intermediate Accounting, 9th edition*, by Spiceland, Nelson, Thomas; published by McGraw-Hill/Irwin.
2. **Access to Connect Accounting – Online homework manager**
Both of these items may be purchased online, directly from the publisher – If purchasing online, you must first purchase **AND PAY** for Connect access (for \$125), and then you will have the option to upgrade to the loose-leaf text (for an additional \$80.) You will have instant access to the e-book until the loose-leaf arrives.

SUPPLEMENTAL MATERIALS:

Scantron Form 882e or 882es for exams
Four-function, small screen, non-programmable calculator **required** for exams.
Must have internet access and SHSU computer account

COURSE DESCRIPTION:

A thorough study of the accounting principles underlying the preparation of financial statements. This course is concerned primarily with the recording process, formats of the financial statements, and the measurement and reporting of current and non-current assets and related revenues and expenses. The environment of accounting and basic accounting theory are emphasized.

COURSE OBJECTIVES:

Upon completion of this course:

1. The student will have a broad awareness of basic financial accounting concepts.
2. The student will understand the FASB Conceptual Framework and its limitations.
3. The student will comprehend the accounting cycle including the recording of transactions and the preparation of the Income Statement and Balance Sheet.
4. The student will be able to measure and report cash and short-term receivables.
5. The student will understand inventory valuation and reporting including cost flow assumptions and estimating techniques.
6. The student will be able to account for long-lived assets including acquisitions, subsequent expenditures, disposals, depreciation/depletion, intangible assets, and impairment of property, plant and equipment and intangibles.

COURSE EVALUATION PROCESS:

<u>Your grade will be composed of:</u>	<u>Points</u>
3 unit exams, (100 points each)	300
Comprehensive Final Exam	100
Connect Homework	25 *(Take total points in connect and divide by 4)
Quizzes/In- class assignments	<u>25</u>
Total points	450

Final course grades will be computed based on the percentage of these 450 points earned. The following grading scale will be used: 90%, 80%, 70%, and 60% for an A, B, C, and D respectively. Any score below 60% is an F. Course grades will be computed according to the above scale and **will not be negotiated**.

Makeup Policy:

You are expected to take the exams as scheduled. There will be NO makeup exams. However, a comprehensive final exam may replace the lowest unit exam score, if higher. There are no makeup in-class assignment or quiz grades.

TECHNOLOGY:

Use of technology is an integral part of this course. You will need to allow yourself time to become comfortable with the software that we are using. You will also need to allow time to use the computers on campus if you do not have access to the internet from another computer.

1. **Blackboard:** Enter Blackboard from the Sam homepage (www.shsu.edu). Click on the link for this course. For your convenience, I have made the following items available on blackboard: Syllabus, Assignments, **Class Materials** (to be printed out for each class), **ONLINE LECTURES** (for selected chapters), test grades, and periodically announcements pertaining to class. I will also use Blackboard to e-mail information to the class. Blackboard is a very convenient tool and every attempt will be made to keep Blackboard updated. However, in no case should Blackboard be considered a substitute for class attendance, unless an online lecture is scheduled for that day. **Students that do not view online lectures and complete out of class handouts are likely to fall behind in the course.** Students are responsible for all announcements, materials, and assignments given in class whether they are posted on Blackboard or not.

2. **Connect Accounting** is an e-learning program that corresponds with this course. Registration for the online homework program is **mandatory for earning homework points**. To register, use the access code that you purchased with the text at the bookstore or, alternatively, the access code given to you when you purchased it online. Go to the URL below. **Registration instructions are available in a document on Blackboard under Course Information.**

(ACCT3313.01) 9:30 – 11:00 Class

http://connect.mheducation.com/class/s-robinson-spring-2018-robinson-331301_930class

(ACCT3313.02) 11:00 – 12:30 Class

http://connect.mheducation.com/class/s-robinson-spring-2018-robinson-331302_1100class

The first time you enter the site you will be asked for your access code (which you have purchased already at the bookstore, OR, you may purchase this online when you initially go to the website.) – In either case, I do not have your access code, only you have it.

3. **Connect Technical Support:** For **ANY** technology-related problems with Connect, you must first contact technical support to have a ticket created for your specific issue:

Call: 800-331-5094

Monday – Thursday ● 24 Hours

Friday - Sunday ● hours vary, see connect registration document on Blackboard

Quizzes/In-class assignments:

25 points will be based on quizzes, and in-class assignments. This may consist of in-class or take-home quizzes or assignments, group work, etc. The best way to earn a high score for your quiz/in-class grade is to have excellent attendance, and be prepared for each class meeting. There will be no make-ups if you are not in class for a quiz or an in-class assignment.

CELL PHONES:

Use of cell phones during class is strictly prohibited. Cell phones should be turned off and be kept out of sight. Not only is the use of a cell phone during class **extremely rude and disrespectful to your instructor**, it can also be a major distraction to your professor and to your fellow students. Cell phones should not be in use during class for any reason. Phones should be off or silenced and stowed away. If there is an extenuating circumstance that requires you to be “on call” and in need of your phone during class, please let me know before class begins. Texting or other use of cell phones during class will be considered a violation of class policy and your grade may be impacted for texting during class. Per University Academic Policy Statement 100728:

Any use of a telephone or text messenger or any device that performs these functions during a test period is prohibited. These devices should not be present during a test or should be stored securely in such a way that they cannot be seen or used by the student. Even the visible presence of such a device during the test period will result in a zero for that test. Use of these devices during a test is considered de facto evidence of cheating and could result in a charge of academic dishonesty (see student code of conduct <http://www.shsu.edu/students/guide/StudentGuidelines2010-2012.pdf#page=29>).

CLASSROOM CIVILITY:

Students are expected to assist in maintaining a classroom environment that is conducive to learning.

In order to assure that all students have an opportunity to gain from time spent in class, unless otherwise approved by the professor, students are prohibited from using cellular phones or beepers, eating in class, making offensive remarks, reading newspapers, using laptop computers, sleeping, talking among each other at inappropriate times or engaging in any other form of distraction.

Inappropriate classroom conduct, for example, the reading or sending of text messages during class, can result in the immediate dismissal of the student from the class. **Please turn off your cell phone and put it away before class begins!**

ACADEMIC DISHONESTY: Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. In other words: No Cheating. Business and Accounting Ethics are an extension of personal ethics. To develop strong business ethics, be personally responsible and ethical right now. Note that violation of academic honesty can affect the course grade. "Cheating" on an exam (i.e., the giving or receiving of aid) may result in a course grade of "F."

RELIGIOUS HOLY DAYS:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time absence. See Student Syllabus Guidelines above.

STUDENTS WITH DISABILITIES POLICY: It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance should register with the Office of Services for Students with Disabilities located in the Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786, and e-mail disability@shsu.edu). They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Services for Students with Disabilities. For a complete listing of the university policy, see:

<http://www.shsu.edu/dept/academic-affairs/documents/aps/students/811006.pdf>

ATTENDANCE POLICY: Regular and **punctual** class attendance is expected and you should be **prepared**, with your materials (book) during each class meeting. Attendance will be checked at the **beginning** of each class. Students arriving late (which should be a rare occurrence) will have been marked absent and it is the student's responsibility to see the instructor **before leaving class** to get the record changed. While attendance will not directly affect the computation of the final grade, attendance is an indicator of the amount of interest and effort a student is willing to exert in learning and will be used in **borderline grade** decisions. **Most importantly, this course contains subject matter which is extremely difficult to master without excellent attendance.**

HELPFUL HINTS: This is not a “readings” course. You can only learn accounting by studying each chapter carefully and by doing your homework. All homework will be completed on-line via Connect Accounting. Completing the homework in a timely manner is the best way to prepare for exams. The material in this course cannot be mastered by attending class only, by reading chapters only, or by doing homework only. All three activities are the minimum required to perform well in this course. **Advance preparation** is the key to getting the most out of our class time together. **You should read each chapter BEFORE that chapter is lectured on in class.**

DROP DATE:

The last day to drop fall courses with a “Q” is Friday, April 6, 2018.

OTHER:

CALCULATORS:

Only four-function, small screen, non-programmable calculators [i.e., +, -, *, /] are permitted to be used on exams. If it has % and square root, that's OK; but no more functions. If there are alphabetical symbols, the calculator will not be allowed. If it has financial ratios etc., it will not be allowed. Cell phones are not allowed.

IDENTIFICATION:

Identification [i.e., current SHSU student identification] may be required to take exams.

FOOD/DRINK/SMOKING:

Students should complete food and beverages in the halls before going into the classroom. A bottle of plain water with a sealable top is permitted.

ACCOUNTING 3313 – Sections 01 & 02
Tentative Course Schedule – Spring 2018 - Dr. Robinson

*Note: Changes may be made to dates and assignments shown below due to circumstances unforeseen at this time.

****Note that each chapter should be read PRIOR TO the lecture on that chapter. Students are responsible for all material delivered in ONLINE FORMAT. On days indicating “ONLINE LECTURE VIDEO”, we will NOT meet in class.**

	DATE	DAY	Topic for Class Discussion
	Jan 17	W	Introduction Ch. 2: Review of Debit/Credit rules, Journal Entries
	22	M	Ch1: The Conceptual Framework – ONLINE LECTURE VIDEO
	24	W	Complete Ch1(bring ch. 1 handouts) & Continue Ch2: Review of the Accounting Process
	29	M	Ch2: Review of the Accounting Process - Basic Journal Entries
	31	W	Ch2: Review of The Accounting Process – Adjusting and Closing Entries
	Feb. 5	M	Ch3: The Balance Sheet & Financial Disclosures – ONLINE LECTURE VIDEO
	7	W	Quiz #1 over Debit/Credit rules, basic journal entries & financial statements & Ch3: The Balance Sheet & Financial Disclosures -
	12	M	Ch3: The Balance Sheet & Financial Disclosures
	14	W	Ch3: The Balance Sheet & Financial Disclosures
	19	M	<i>Exam I – Chapters 1, 2 & 3</i>
	21	W	Ch4: The Income Statement, Comprehensive Income & Statement of Cash Flows
	26	M	Ch4: The Income Statement, Comprehensive Income & Statement of Cash Flows
	28	W	Ch4: The Income Statement, Comprehensive Income & Statement of Cash Flows
	March 5	M	Ch7: Cash and Receivables – ONLINE LECTURE VIDEO
	7	W	Ch7: Cash and Receivables
	12 - 16		Spring Break Holiday ☺
	19	M	Ch7: Cash and Receivables
	21	W	Ch8: Inventories – Measurement – ONLINE LECTURE VIDEO
	26	M	Ch8: Inventories – Measurement
	28	W	<i>Exam II – Chapters 4, 7 & 8</i>
	April 2	M	Ch9: Inventories: Additional Issues – ONLINE LECTURE VIDEO
	4	W	Complete Ch. 9 AND Begin Ch 10: Property, Plant and Equipment and Intangible Assets: Acquisition and Disposition
	9	M	Ch. 10: Property, Plant and Equipment and Intangible Assets: Acquisition and Disposition
	11	W	Ch. 10: Property, Plant and Equipment and Intangible Assets: Acquisition and Disposition
	16	M	Ch11: Property, Plant and Equipment and Intangible Assets: Utilization and Impairment

	April 18	W	Ch11: Property, Plant and Equipment and Intangible Assets: Utilization and Impairment
	23	M	Ch11: Property, Plant and Equipment and Intangible Assets: Utilization and Impairment
	25	W	<i>Exam III – Chapters 9, 10 & 11</i>
	30	M	Review Exam 3 & Final Exam Review
	May 2	W	Last Class Day
<i>Comprehensive Final Exams</i>			
Wednesday, May 9th		3313.01 - 9:30 a.m. to 11:30 a.m.	
		3313.02 – 12:00 p.m. to 2:00 p.m.	

Student Acknowledgment Form For ONLINE LECTURE VIDEOS

I understand that **several lectures will be delivered online**, in an electronic format, as discussed by my professor. I understand that failure to: 1) fully watch the online lectures AND 2) complete the corresponding chapter handout(s) by the date(s) listed above, will SEVERLY decrease my comprehension of required material that will be covered on exams.

Last Name, First Name

Signature

Date