

Syllabus
Intermediate Accounting I
Fall 2022

Instructor: Roger Lirely, D.B.A., Professor of Accounting

Class Meetings: Tuesday and Thursday –11:10a.m. –12:30p.m., COB 111

Course Number: ACCT 3311.001

Office: COB 350.09

Phone:903-565-5762

Email: rlirely@uttyler.edu (preferred method of contact). I attempt to answer every email within 24 hours. I do not answer emails sent from personal accounts, please use your Patriots email account only.

Office Hours: Tuesdays and Thursdays: 9:00 – 10:30 am. All other times by appointment only.

COVID Statement: It is important to take the necessary precautions to ensure a healthy and successful year. UT Tyler continues to urge you to protect yourselves against the flu, COVID and any new threats that may be developing. Be diligent about preventive measures such as washing hands, covering sneezes/coughs, social distancing and vaccinations, which have proven to be successful in slowing the spread of viruses. Encourage those who don't feel well to stay home, and if they show symptoms, ask them to get tested for the flu or COVID. Self-isolation is important to reduce exposure ([CDC quarantine/isolation guidelines](#)). Please work with your faculty members to maintain coursework and please consult [existing campus resources](#) for support.

Course Description: In-depth study of accounting theory and concepts, with emphasis on corporate financial accounting and reporting under U.S. GAAP, and exposure to IFRS.

Prerequisite: ACCT 2301 and a passing score on the Principles of Accounting Competency Exam. Corequisite: ACCT 3170

Student Learning Objectives:

1) Understand the changing environment of accounting and the “conceptual framework” that provides the theoretical basis for the generally accepted accounting principles used in the United States (U.S.) for financial reporting.
2) Apply theory and principles for properly measuring income, recording and reporting asset accounts, and understanding the concept of comprehensive income.
3) Prepare financial statements and other financial reports based on U.S. generally accepted accounting principles.
4) Use ratio analysis in analyzing financial statements and understand the related note disclosures.

Required Textbooks and Readings:

- We will use an e-book and Learning Management System for *Intermediate Accounting: Reporting and Analysis*, Wahlen, Jones, & Pagach, 3rd Edition, Cengage Learning. You will purchase and gain access using the link in the Canvas menu. I strongly encourage you to purchase either a new or used copy of the textbook. You can find them for less than \$100.
- I will provide an electronic lecture guide. You may print it out and keep it up to date as we progress through the class or download it to your laptop, tablet or other electronic device and update it electronically.
- You should bring your laptop or tablet to each class if you have one.

Class Lecture & Reading Assignments: Chapters should be **read prior to coming to class**. All course lectures, in-class activities, and discussions assume that you have complete the required reading prior to coming to class. Textbooks (or access to the Cengage e-Book) and calculators should be brought to each class.

Grades

Grades will be determined by performance on the following –all course work is to be done individually unless otherwise stated

Assignments and weights/point values:

1. P.A.C.E Exam	10%
2. Exam 1	10%
3. Exam 2	25%
4. Exam 3	25%
5. Excel Project (Teams)	10%
6. Peer Review of Teammates	5%
7. Homework	10%
8. Jump-Start and 3-second Questions	<u>5%</u>
Total	100%

Grading Scale:

A	90 – 100%
B	75 – 89%
C	60 – 74%
F	below 60%

NOTE: Any deviation from the above grading scale will be to the benefit of the student. I round all grades up (Ex., 89.3 = 90). This is a complete listing of the course requirements. Extra-credit assignments will not be available on an individual basis –no exceptions.

Late Work and Make-Up Exams: Make-up exams will only be given under extenuating circumstances or in accordance with University policy for religious observances or participation

in University-sponsored events. The following are examples of extenuating circumstances: hospitalization, medical emergency, physical injury, or death of an immediate family member. You must provide proof of your extenuating circumstance to facilitate a make-up exam. All athletes and any others who may miss classes per University policy must present (at the beginning of the semester) a schedule of approved absences to have an opportunity to make up work.

Graded Course Requirements Information:

Examinations (70%): You will complete the P.A.C.E. Exam (10%) and three mid-term exams (Exam 1 10% and Exams 2 and 3 25% each) for a total of 70% of your final grade. The content and format of the exams will vary, but may include any of the following: multiple choice questions, problems, fill in the blank, completion, matching, or essays. During exams, only simple four-function calculators are allowed. Sharing calculators is not permitted. No programmable calculators or cell phones are allowed during an examination.

Excel Project (10%) and Peer Review (5%): We will organize teams of three or four students to complete an accounting cycle Excel project. This project is part of a departmental initiative to enhance the Excel skills of our graduates throughout the curriculum. Solutions will be graded for completeness, accuracy, and professionalism. I will not accept an assignment if it is late.

Homework (10%): Homework (both CNOW and paper) will constitute 10% of your final grade. The due dates are clearly stated on the class schedule below, so be aware and turn them in on time.

Jump-Start and 3-second Questions (5%):

Jump-start: Three days prior to most classes, I will send three to five questions from the upcoming class topics that you should be able to answer during the next class meeting. For example, if I send three questions on Friday, you are expected to be able to answer them in class on Tuesday.

Three-second Questions: Take your notes after each class and break the coverage down into what I call, 'Three-second questions.' These are questions that you should already know so well that if I asked you in class, you could quietly count to three and then rattle off the answer without further thinking. For an 80-minute class, you can probably write out 30-50 questions. Break the subject down into very small parts. If you can learn enough three-second questions for each class, you will do very well in this class. (Adapted from <http://joehoyle-teaching.blogspot.com/search/label/Swiss%20cheese%20knowledge>). Keep the questions in a single 3-ring binder or a spiral notebook and bring them to the next class meeting. Be prepared to share some of them with others in the class.

Classroom Policies:

1. Class starts promptly at the assigned time. If you have a problem that prohibits you from arriving to class on time, please inform me as soon as possible. If this is a

continuing issue, please select a seat near the entrance to minimize the disruptions to the classroom.

2. Inform me in advance if you must leave the class before the scheduled ending time.
3. Electronic devices should be used only for taking notes or completing other course-related activities. Please refrain from texting and surfing the internet in class.
4. Textbooks, materials and calculators should be brought to all classes.
5. Courtesy to the instructor and fellow students is expected. Open discussion is encouraged in the classroom; derogatory remarks and profanity will not be allowed in the classroom.
6. Dishonesty will not be tolerated in this class. Violations of accepted standards of conduct will result in the imposition of the penalties allowed by the University.
7. In an accounting class, missing just one class can cause you to fall behind! If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-to-one basis.

Calendar of Topics, Assignments, and Due Dates:

<i>Dates</i>	<i>Topic</i>	<i>Assignments</i>
<i>Aug 23—Sep 1</i>	Accounting Cycle	Practice Problem 1 Due 8/25 Practice Problem 2 Due 9/1 Chapter 3 CNOW HW and Problem 3-12 HW Due 9/1 @11:10am
<i>Sep 6</i>	P.A.C.E Exam	
<i>Sep 8</i>	Chapter 1	Chapter 1 CNOW HW Due @11:10am Read 5 Forces article posted in Canvas
<i>Sep 13—15</i>	Chapter 2	Chapter 2 CNOW HW and C2-12 Paper HW Due 9/15@11:10am
<i>Sep 20-Sep 29</i>	Chapter 5	Exam 1 Chapters 1 and 2 Due at Beginning of Class 9/20 Chapter 5 CNOW HW and P5-7 and P5-11 Paper HW Due 9/29 @ 11:10am
<i>Oct 4—Oct 13</i>	Chapter 4	Chapter 4 CNOW HW and P4-9 and P4-15 Paper HW Due 10/13 @ 11:10am
<i>Oct 18—Oct 27</i>	Chapter 6	Chapter 6 CNOW HW and P6-5 Paper HW Due 10/27 @ 11:10am
<i>Nov 1</i>	Exam Chapters 4,5, & 6	
<i>Nov 3—8</i>	Chapter 7	Chapter 7CNOW HW and P7-9 Paper HW Due 11/8 @11:10am
<i>Nov 10—Nov 17</i>	Chapter 10	Chapter 10 CNOW HW and P10-4 Paper HW Due 11/17 @ 11:10am
<i>Nov 29--Dec 1</i>	Chapter 11	Chapter 11 CNOW HW and P11-14 Paper HW Due 12/1 @ 11:10am. Excel Assignment Due at beginning of class
<i>Dec 6 11:00am-1:00pm</i>	Exam Chapters 7,10, & 11	

Census Day—10th class day (last day to withdraw without penalty) – Friday, September 2, 2022. Last day to drop or withdraw – Friday, November 4, 2022

This is a tentative syllabus and course outline. The instructor reserves the right to make changes as necessary. Changes are made only if the revision will not adversely affect students. Syllabus revisions will be announced in class and all students will be held accountable for these changes.

UT Tyler Honor Code: Every member of the UT Tyler community joins together to embrace: Honor and Integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of others who do.

Academic Dishonesty Statement: The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but not limited to, statements, acts, or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one's own work of material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student's official school records. Also please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

"All that is required for dishonesty to flourish is that good men and women do nothing."

Student Standards of Academic Conduct: Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

- i. **"Cheating"** includes, but is not limited to:
 - Copying from another student's test paper;
 - Using, during a test, materials not authorized by the person giving the test;
 - Failure to comply with instructions given by the person administering the test;
 - Possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed "crib notes". The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;

- Using, buying, stealing, transporting, or soliciting in whole or part of the contents of an unadministered test, test key, homework solution, or computer program;
 - Collaborating with or seeking aid from another student during a test or other assignment without authority;
 - Discussing the contents of an examination with another student who will take the examination;
 - Divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
 - Substituting for another person, or permitting another person to substitute for oneself to take a course, test, or any course-related assignment;
 - Paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, homework solution, or computer program;
 - Falsifying research data, laboratory reports, and/or other academic work offered for credit;
 - Taking, keeping, misplacing, or damaging the property of the University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
 - Misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.
- ii. **"Plagiarism"** includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another's work and the submission of it as one's own academic work offered for credit.
- iii. **"Collusion"** includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit of collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.
- iv. All written work that is submitted will be subjected to review by SafeAssign™, available on Blackboard.

Students Rights and Responsibilities: To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:

<http://www.uttyler.edu/wellness/rightsresponsibilities.php>

Campus Carry: We respect the right and privacy of student 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at

<http://www.uttyler.edu/about/campus-carry/index.php>

UT Tyler a Tobacco-Free University: All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit www.uttyler.edu/tobacco-free

Student Accessibility and Resources: In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students learning, physical and/or psychiatric disabilities, head injury, PTSD or ADHD, or you have a history of modifications or accommodations in a previous educational environment you are encouraged to contact the Student Accessibility and Resources (SAR) office and schedule an interview with the Accessibility Case Manager/ADA Coordinator, Cynthia Lowery Staples. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information or to set up an appointment please visit the SAR office located in the University Center, Room 3150 or call 903.566.7079. You may also send an email to cstaples@uttyler.edu

Student Absence due to Religious Observance: Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

Student Absence for University-Sponsored Events and Activities: If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when to make-up assignments will be completed.

Social Security and FERPA Statement: It is the policy of the University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

Emergency Exits and Evacuation: Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire Department, or Fire Prevention Services.

UT Tyler Resources for Students:

- ~ [UT Tyler Writing Center](#) (903.565.5995), writingcenter@uttyler.edu
- ~ [UT Tyler Tutoring Center](#) (903.565.5964), tutoring@uttyler.edu
- ~ The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- ~ [UT Tyler Counseling Center](#) (903.566.7254)