

THE UNIVERSITY OF TEXAS AT TYLER
SOULES COLLEGE OF BUSINESS
Spring 2025

COURSE NUMBER: ACCT 4313 .001

COURSE TITLE: Intermediate Accounting III

INSTRUCTOR: Dr. Mary Fischer

REQUIRED TEXT: *Intermediate Accounting*, 3rd. Edition Vol 2, Hanlon, Hodder, Nelson, Roulstone and Dragoo, Cambridge Publishing ISBN 978-1-61853-426-2 Paperback (Publisher may amend ISBN number)
MyBusinessCourse online materials accessed on Cambridge Publishing

CLASS MEETINGS: Tuesday and Thursday 3:30 – 4:50 pm. SCOB 214

REQUIRED MATERIAL: A four-function calculator for each exam. Calculators with financial or graphing capabilities or Cell (smart) phones are not allowed.

COURSE DESCRIPTION: A continuation of the in-depth study of accounting theory and concepts with an emphasis on corporate financial accounting and reporting under U. S. GAAP.

PREREQUISITE: ACCT 3312, Intermediate Accounting II with a ‘C’ grade or equivalent

COURSE OBJECTIVES:

KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:

1. To apply the accounting theory and principles for recording and reporting all classes of liabilities and equity components as well as special topics such as new GAAP guidance, cash flow and accounting changes.
2. To compile and report financial data using generally accepted accounting principles.
3. To prepare prospective accounting managers for the choices associated with financial decisions.
4. To understand the accounting environment and functions in the business world.

OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE INCLUDE:

1. Appropriately record the accounting activities for selected topics or period of time for an ongoing business enterprise.
2. Prepare in good form comprehensive financial statements or accounting entries

- for an ongoing business enterprise.
3. Demonstrate an understanding of the measurement focus, reporting requirement, and GAAP for organizations and their affiliates.
 4. Illustrate an understanding of revenue recognition, deferred taxes, reporting pension funds and OPEB, leases, cash flow statements, accounting transaction error identification correction, financial statement restatements, and financial note disclosures.

CLASS MEETING: Class meets on Tuesday and Thursdays 3:30 – 4:50 pm. The schedule includes two meetings per week plus a 120-minute final examination.

TEACHING METHOD: Lecture, discussion, group work, review sessions, and problem analysis.

OFFICE & CONTACT INFORMATION: Email: mfischer@uttyler.edu or Mobil 903-530-9090

OFFICE

HOURS: Office hours are Tuesday and Thursday afternoons before class 1 pm until 3:15 pm. Additional appointments can be scheduled by contacting the Professor.

TOPICS COVERED:

Topic	Classroom Hours
Conceptual Framework and Principles	13
Revenue recognition	3
Income tax deferred and other expenses	3
Pensions and OPEB	3
Statement of cash flows	3
Direct method statement of cash flows	3
Accounting changes, error recognition and restatements	3
Financial statement disclosures	3
Exams	8

HOMEWORK REQUIREMENTS:

Homework assignments are posted on www.businesscourse.com **MBC**. These assignments have a specific opening and closing date for submission that coincides with the material being discussed in class. Each chapter has an e-book, overview, demo, review, highlights, and tips that you should view and critique for class participation credit. Access to the WWW is posted in Canvas in the Getting Started Module

Textbook end of chapter exercises and problems will be reviewed in class. In addition, problems, cases, exercises or group material will be assigned and completed during the class period and submitted for grading. These graded items are identified as exercises in the evaluation criteria weights. No late submissions will be accepted for these missed assignments/activities and a zero will be entered in Canvas.

EVALUATION:

Four equally weighted topic examinations	60%
MBC Homework assignments submitted for grading	10%
Chapter EOC homework submission at beginning of class	15%
Completed in class exercises, problems, cases, etc	5%
Class participation and attendance	10%

Late EOC submissions will receive a reduced score.

NOTE: Grades recorded in Canvas do not reflect MBC weighted values.

GRADING SCALE – note: the total grade score amounts are not rounded up!

100 – 90%	A
89.99 – 80%	B
79.99 – 70%	C
69.99 – 60%	D
59.99 and lower	F

ATTENDANCE AND PARTICIPATION

Because of the importance of your participation in this, you should attend each class session. You will be excused for university excused absences, but you should let me know before the event. Work-related obligations and illnesses will also be excused but some evidence of the obligation/illness must be provided for my records. If you fail to communicate a valid justification of an absence, any late submitted homework will not be factored in your assigned work grade.

Make-up presentations, in-class exercises, quizzes, exams, or extra credit work will not be scheduled so please don't embarrass either of us by asking.

FASB

CODIFICATION: FASB codifications are posted at www.ASC,FASB.org

FASB standards are also be found at www.FASB.org under Standards
older revisions are found in the superseded Standards with the old No.

PROFESSIONAL and PROFESSOR CLASS POLICIES

- ✓ Class starts promptly at 3:30 PM. If you have a problem that prohibits you from arriving on time, please let me know as soon as possible. If this is a continuing issue, please select a seat near the entrance.
- ✓ If you must leave class before the end of the period, let me know as soon as possible and no later than the beginning of the class period.
- ✓ Textbooks, materials, and calculators should be available during class. **Completed** homework or end of chapter assignments must be submitted at the beginning of the class.
- ✓ Open laptops and cell phones are prohibited.
- ✓ Courtesy to the professor and other students is expected. The class will engage in open

discussion. Side conversations are disrespectful to others and inappropriate behavior. If such behavior persists, you will be asked to leave the class so that fellow classmates may concentrate on the materials being discussed.

- ✓ Dishonesty is unacceptable behavior and will not be tolerated.
- ✓ Extra credit assignments will not be available on an individual basis. Please do not embarrass yourself or me by asking.

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Date	Topic	Material	Assignment
1/14/2025	Chapter 7	Introduction, Orientation and Chpt 7 discussion	Read Chapter 7 and view Chpt 7 posted video in MBC
1/16/2025	Chapter 7	Chapter 7 review and discussion	Work exercises in class
1/21/2025	Chapter 7	Chapter 7 exercises and review	Chapter 7 submit even BE7-18 to BE 7-46
1/23/2025	Chapter 17	Chapter 17 review and discussion	Read Chpt 17 and work items in class
1/28/2025	Chapter 17	Chapter 17 exercises and review	Chapter 17 submit even BE 17-22 to BE 17-46
1/30/2025		Review Chapter 7 and 17	Selected group exercises for chapters
2/4/2025		Exam 1	Module 1 Chapters 7 and 17
2/6/2025	Chapter 18	Review Exam and disc chap 18	Read Chapter 18 and work items in class
2/11/2025	Chapter 18	Chapter 18 exercises and review	Chapter 18 submit even BE18-18 to BE 18- 44
2/13/2025	Chapter 18	Chapter 18 continued disc	Work Chapter 18 exercises in class
2/18/2025	Chapter 19	Chapter 19 review and discussion	Read Chapter 19 and work exercises in class
2/20/2025	Chapter 19	Chapter 19 exercises and review disc	Submit even BE 19-22 to BE 19-36
2/25/2025		Review Chapters 18 and 19	Selected group exercises for chapters
2/27/2025		Exam 2	Module 2 Chapters 18 an 19
3/4/2025	Chapter 22	Review exam and disc Chapter 22	Read chapter 22 and work items in class
3/6/2025	Chapter 22	Chapter 22 exercises and recues	Submit even BE 19-22 to BE 19-36
3/11/2025	Chapter 22	Chapter 22 continued disc	Work exercises in class
3/13/2025	Appendix A	Appendix A review and discuss	Read Appendix A and work items in class
3/18/2025		Spring Break	
3/20/2025		Spring Break	
3/25/2025	Appendix A	Appendix A exercises and review	Submit even ABE 10 to ABE 14 and even AE 16 to 20
3/27/2025		Review Chapter 22 and Appendix A	Review Chapter 22 and Appendix A
4/1/2025		Exam 3	Module 3 Cash Flow and Acct changes and errors

4/3/2025	Disclosures	Review exam and disc disclosures	Select company
4/8/2025	Disclosures	Review analyses	Submit analyses of your company & disclosures
4/10/2025	Disclosures	In class presentations and discussion	Submit a comparison of your company disclosures to industry
4/15/2025	Restatements	Industry restatements over time	Read JAF Audit Analytics Research paper
4/17/2025	Restatements	Industry restatements and audit analytics	Submit analysis of selected industry restatements
4/22/2025	Restatements	Types of restatements	Group exercises and presentation
4/24/2025		Review disclosures and restatements	
as scheduled		Final Exam - Module 4	Modules 4 Disclosures and Restatements

CLASS LECTURE & READING ASSIGNMENTS

Assigned chapters should be **read prior to attending class**. All course lectures, in class problem and exercise activities, and discussions assume that you have completed the required reading and homework prior to coming to class.

Hanlon, Hodder, Nelson, Roulstone & Dragoo Intermediate Accounting: Reporting and Analysis, 3rd edition, the required text for this class, is an essential part of your classroom experience and a key component to you being prepared and succeeding in this course. MyBusinessCourse contains an e-book for your utilization.

EXAMINATIONS (60% OF CLASS GRADE)

Three achievement exams and a final exam will be given during the semester. The content and format of the exams will vary but may include any of the following: multiple choice questions, problems, exercises, matching, or written essays. During exams, only simple four-function calculators are allowed. No programmable calculators or cell phones are allowed during class or the examinations.

Make-up exams are not provided. Under extenuating conditions (hospitalization, medical emergency, physical injury, or death of an immediate family member), a special time to take the exam must be scheduled with the professor before the exam results are discussed. You **MUST** bring proof of your medical issue (or death), in order to facilitate the special arrangement. All athletes must present (at the beginning of the semester) a schedule of approved absences in order to make up work.

If you believe there is an error in grading of an exam, bring it to my attention within one week of the date that the exam is graded by stating your reason in writing.

MBC HOMEWORK AND REVIEW (10% OF CLASS GRADE)

The assignments will require using the skills and knowledge you gained by reading the text, viewing

the posted PPT and attending class. Submissions will be graded for completeness, accuracy, and professionalism. A wise person wrote – I hear, and I forget, I see and I remember, I do and I understand.

Late MBC chapter submissions will be accepted until the Exam covering that chapter is administered. Experience has shown that a clear understanding of accounting concepts and principles requires working through problems. While it can be difficult and even frustrating, the result of understanding will serve you well in the future. Consultation with others on the assigned problems is highly encouraged but you should not copy another student's work.

EOC HOMEWORK and IN-CLASS WORK (20%) of CLASS GRADE)

Class assignments in written or keyed format must be submitted to fulfill this requirement. Students should understand that accounting is an applied discipline and working problems is essential to learning accounting. EOC homework should be completed prior to the beginning of class on the assigned date as this work will be reviewed during the class period. Late Text end-of-chapter assignments will be accepted with a reduced score calculated by the number of days late (including weekends) until the Exam covering the material is administered.

During class, students or teams may be assigned exercises, problems, or other items related to the class assignments. This work may not be made-up or submitted late.

ATTENDANCE AND PARTICIPATION (10% OF CLASS GRADE)

Attendance and participation in the class activities constitute 10% of your final grade. Attendance will be noted for each class and will be considered when evaluating participation. Class participation is expected, and students will be called upon during class.

In class, problems worked will be considered as part of the in-class grade score NOT participation. The in-class assignments may not be made up or submitted late.

CANVAS

All course material is available on Canvas. announcements, assignments, grades, PPT slides, case projects, and activities are posted on Canvas. **You should check Canvas regularly for updates.** You are responsible for meeting deadlines and retrieving any information. Grades posted on Canvas throughout the semester are weighted per the course evaluation schedule. Assigned homework grades are posted for your review. Any error must be reported within one week of its posting.

CLASS AI POLICY

The work submitted by students in this course will be generated by themselves. This includes all process work, drafts, brainstorming artifacts, editing, and final products. This extends to group assignments where students must create or collaboratively create the project. Any instance of the following constitutes a violation of UT Tyler's Honor Code: a student has another person/entity do any portion of a graded assignment, which includes purchasing work from a company, hiring a person or company to complete an assignment or exam, using a previously submitted assignment and/or using AI tools (such as ChatGPT).

STUDENT RESOURCES

- [UT Tyler Student Accessibility and Resource \(SAR\) Office](#) (provides needed accommodations to students with document needs related to access and learning)
- [UT Tyler Writing Center](#)
- [The Mathematics Learning Center](#)
- [UT Tyler PASS Tutoring Center](#)
- [UT Tyler Supplemental Instruction](#)
- [Upswing \(24/7 online tutoring\) - covers nearly all undergraduate course areas](#)
- [Robert Muntz Library](#) and [Library Liaison](#)
- [Canvas 101](#) (learn to use Canvas, proctoring, Turnitin check, and other software)
- Digital Support Toolkit (for supported courses only. Students are automatically enrolled in the toolkit for supported courses)
- LIB 422 -- Computer Lab where students can take a proctored exam
- [The Career Success Center](#)
- [UT Tyler Testing Center](#)
- [Office of Research & Scholarship Design and Data Analysis Lab](#)

Additional Resources for Students

- [UT Tyler Counseling Center](#) (available to all students)
- [MySSP App](#) (24/7 access to Student Support Program counseling through phone or chat and online wellness resources available in a variety of languages)
- [Student Assistance and Advocacy Center](#)
- [Military and Veterans Success Center](#) (supports for our military-affiliated students)
- [UT Tyler Patriot Food Pantry](#)
- [UT Tyler Financial Aid and Scholarships](#)
- [UT Tyler Student Business Services](#) (pay or set up payment plans, etc.)
- [UT Tyler Registrar's Office](#)
- [Office of International Programs](#)
- [Title IX Reporting](#)
- [Patriots Engage](#) (available to all students. Get engaged at UT Tyler.)

UNIVERSITY POLICIES AND INFORMATION

Withdrawing from Class

Students may [withdraw](#) (drop) from this course using the [Withdrawal Portal](#). Withdrawing (dropping) this course can impact your Financial Aid, Scholarships, Veteran Benefits, Exemptions, Waivers, International Student Status, housing, and degree progress. Please speak with your instructors, consider your options, speak with your advisor, and visit the One-Stop Service Center (STE 230) or email enroll@uttyler.edu to get a complete review of your student account and the possible impacts to withdrawing. We want you to make an informed decision. UT Tyler faculty and staff are here for you and often can provide additional support options or assistance. Make sure to carefully [read the implications for withdrawing from a course and the instructions](#) on using the [Withdrawal portal](#).

Texas law prohibits students from dropping more than six courses during their entire undergraduate career*. The six courses dropped includes those from other 2-year or 4-year Texas public colleges and universities. Consider the impact withdrawing from this class has on your academic progress and other areas, such as financial implications. We encourage you to consult your advisor(s) and Enrollment

Services for additional guidance. **CAUTION #1:** Withdrawing before census day does not mean you get a full refund. Please see the [Tuition and Fee Refund Schedule](#). **CAUTION #2:** All international students must check with the [Office of International Programs](#) before withdrawing. All international students are required to enroll full-time for fall and spring terms. **CAUTION #3:** All UT Tyler Athletes must check with the Athletic Academic Coordinator before withdrawing from a course. **CAUTION #4:** All veterans or military-affiliated students should consult with the [Military and Veterans Success Center](#).

* Students who began college for the first time before 2007 are exempt from this law.

Final Exam Policy

Final examinations are administered as scheduled. If unusual circumstances require that special arrangements be made for an individual student or class, the Dean of the appropriate college, after consultation with the faculty member involved, may authorize an exception to the schedule. Faculty members must maintain student final examination papers for a minimum of three months following the examination date.

Incomplete Grade Policy

If a student, because of extenuating circumstances, is unable to complete all of the requirements for a course by the end of the semester, then the instructor may recommend an Incomplete (I) for the course. The "I" may be assigned in place of a grade *only when **all of the following conditions are met:*** (a) the student has been making satisfactory progress in the course; (b) the student is unable to complete all coursework or final exam due to unusual circumstances that are beyond personal control and are acceptable to the instructor, and (c) the student presents these reasons before the time that the final grade roster is due. The semester credit hours for an Incomplete will not be used to calculate the grade point average.

The student and the instructor must submit an Incomplete Form detailing the work required and the time by which the work must be completed to their respective department chair or college dean for approval. The time limit established must not exceed one year. Should the student fail to meet all of the work for the course within the time limit, then the instructor may assign zeros to the unfinished work, compute the course average for the student, and assign the appropriate grade. If a grade has yet to be assigned within one year, then the Incomplete will be changed to an F, or NC. If the course was initially taken under the CR/NC grading basis, this may adversely affect the student's academic standing.

Grade Appeal Policy

Disputes regarding grades must be initiated within sixty (60) days from the date of receiving the final course grade by filing a Grade Appeal Form with the instructor who assigned the grade. A grade appeal should be used when the student thinks the final course grade awarded does not reflect the grades earned on assessments or follow the grading scale as documented in the syllabus. The student should provide the rationale for the grade appeal and attach supporting documents about the grades earned. The form should be sent via email to the faculty member who assigned the grade. The faculty member reviews the rationale and supporting documentation and completes the instruction section of the form. The instructor should return the form to the student, even if a grade change is made at this level. If the student is not satisfied with the decision, the student may appeal in writing to the Chairperson of the department from which the grade was issued. In situations where there is an allegation of capricious grading, discrimination, or unlawful actions, appeals may go beyond the Chairperson to the Dean or the Dean's designee of the college from which the grade was issued, with that decision being final. The Grade Appeal form is found in the [Registrar's Form Library](#).

NOTE: The Grade Appeal Form is different from the Application for Appeal form submitted to the Student Appeals Committee, which does not rule on grade disputes as described in this policy.

Disability/Accessibility Services

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA), the University of Texas at Tyler offers accommodations to students with learning, physical, and/or psychological disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler/> and fill out the New Student application. The Student Accessibility and Resources (SAR) office will contact you when your application has been submitted and an appointment with the Assistant Director Student Accessibility and Resources/ADA Coordinator. For more information, including filling out an application for services, please visit the SAR webpage at <https://www.uttyler.edu/disability-services>, the SAR office located in the Robert Muntz Library, LIB 460, email saroffice@uttyler.edu, or call 903.566.7079."

Military Affiliated Students

UT Tyler honors the service and sacrifices of our military-affiliated students. If you are a student who is a veteran, on active duty, in the reserves or National Guard, or a military spouse or dependent, please stay in contact with your faculty member if any aspect of your present or prior service or family situation makes it difficult for you to fulfill the requirements of a course or creates disruption in your academic progress. It is important to make your faculty member aware of any complications as far in advance as possible. Your faculty member is willing to work with you and, if needed, put you in contact with university staff who are trained to assist you. The [Military and Veterans Success Center \(MVSC\)](#) has campus resources for military-affiliated students. The MVSC can be reached at MVSC@uttyler.edu or via phone at 903.565.5972.

Students on an F-1 Visa

To remain in compliance with Federal Regulations requirements you must do the following:

- Traditional face-to-face classes: Attend classes on the regular meeting days/times.
- Hybrid Classes: Attend all face-to-face classes convened by the instructor according to the schedule set for your specific course.
- Online course: Only one online course can count toward your full-time enrollment. Students are expected to be fully engaged and meet all requirements for the online course.

Academic Honesty and Academic Misconduct

The UT Tyler community comes together to pledge that "Honor and integrity will not allow me to lie, cheat, or steal, nor to accept the actions of those who do." Therefore, we enforce the [Student Conduct and Discipline policy](#) in the Student Manual Of Operating Procedures (Section 8).

FERPA

UT Tyler follows the Family Educational Rights and Privacy Act (FERPA) as noted in [University Policy 5.2.3](#). The course instructor will follow all requirements to protect your confidential information.

Absence for Official University Events or Activities

This course follows the practices related to [Excused Absences for University Events or Activities](#) as noted in the Catalog.

Absence for Religious Holidays

This course follows the practices related to [Excused Absences for Religious Holy Days as noted in the Catalog](#).

Absence for Pregnant Students

This course follows the requirements of Texas Laws SB 412, SB 459, SB 597/HB 1361 to meet the needs of pregnant and parenting students. Part of the supports afforded pregnant students includes excused absences. Faculty who are informed by a student of needing this support should make a referral to the Parenting Student Liaison. NOTE: Students must work with the Parenting Student Liaison in order to receive these supports. Students should reach out to the Parenting Student Liaison at parents@uttyler.edu and also complete the [Pregnant and Parenting Self-Reporting Form](#).

Campus Carry

We respect the right and privacy of students 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>.