

ACCT 3301

Section 701 FALL 2020

Intermediate Accounting I

Online 16 Week



Basic Information

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OFFICE HOURS: Please contact by email to set up a virtual appointment

This course is a Web Course and is conducted within Canvas at <http://utpb.instructure.com>. You can access Technical Support on the button left of the course menu or the 24/7 Help Desk at 1-866-437-0867.

NOTE: The due dates and times for the activities will adhere to the Central Time Zone.

Course Description

In-depth study of accounting theory, generally accepted accounting principles and the techniques involved in measuring, recording, summarizing and reporting financial data for business enterprises.

Measurable Learning Outcomes:

By the end of this course, you will be able to:

- Explain the differences between cash basis and accrual basis accounting
- Complete the accounting cycle beginning with transaction analysis and ending with financial statement presentation.
- Explain the components of each of the basic financial statements.
- Apply accounting standards related to revenue recognition, current asset accounting, inventory accounting, and fixed asset accounting.
- Apply basic present value concepts to various types of cash flows.

Prerequisites:

ACCT 2301 with a grade of B or better and ACCT 2302 or ACCT 3310 and ACCT 2302.

Materials

- Intermediate Accounting, 10th Edition, by Spiceland, Nelson, and Thomas. (Since you will have an ebook from Connect, hardcopy is optional. If you prefer, you could get an older edition from Amazon or other online stores at a much cheaper price.)
- Connect access code (includes an electronic version of the entire book) **(\$147.50 for 540 days)**.

Purchase link: <https://www.mheducation.com/highered/product/intermediate-accounting-spiceland-nelson/M9781260310177.html#interactiveCollapse>

Or follow below steps 1-6 to set up Connect.

Connect will be used to complete homework. To begin using Connect, follow these steps:

1. On the CANVAS home page, you'll see McGraw-Hill Connect. Selection that link and you will be transferred to Connect.
2. Select Register Now and enter your email address.
3. Either (a) submit the Connect code you purchased or (b) purchase access to Connect online.
4. Fill out the registration form.
5. Select Go To Connect Now.
6. Access to eBook, homework and adaptive assignments, videos, and study resources. Download free ReadAnywhere App for offline access to eBook for anytime reading
7. If you have trouble using Connect, visit <http://mpss.mhhe.com> for links to chat or e-mail support or call 1-800-331-5094. They are very good about offering assistance.

Time Requirement

Below is my estimate of the minimum weekly time requirements to earn an above average grade in this course during the 15-week semester:

Reading, video lectures	6 hours per week
Homework, discussions, other assignments	12 – 18 hours per week
Weekly estimate of time for this course	18 – 24 hours per week

Important Academic Dates

UTPB [Academic Calendar](#)

Course Overview

Readings: You will be required to read each chapter as it is covered.

Exams/Quizzes: There will be three exams plus the comprehensive final exam. Each exam may consist of multiple choice, short answer, and problem type questions. All exams must be taken during the scheduled time. If you miss an exam, the comprehensive final exam grade will replace that grade. If you take all three of the semester exams, then your final exam grade can replace your lowest exam grade.

Assignments: Assignments generally are problems that will be completed and submitted through MyAccountingLab, the on-line homework management system.

Final Exam: The final exam will be comprehensive. The lowest grade from the three semester exams can be replaced with the comprehensive final exam.

Grading:

Course Activity	Percentage of Total Grade
3 Exams (1 attempt for each)	120
9 video Homework Assignments (unlimited attempts for each)	90
9 practice quizzes (unlimited attempts for each)	90
9 quizzes (3 attempts for each)	90
Total Points	390

Grading Scale:

Grade Range	Letter Grade
90% and above	A
80% to 89%	B
70% to 79%	C
60% to 69%	D
Less than 60%	F

**Unless otherwise stated, all materials, activities, and assessments are required and are not optional.*

Communication, Grading & Feedback:

To contact me, send an email to nied@utpb.edu. I will respond to emails within 24 hours during the week and 48 hours on the weekend. All the course activities that are not self-graded will be graded within one week after the set due date. You can check your grades by going to **Grade Book** in the course in Canvas. I will provide individual feedback or general feedback in the performance of the course activity. Individual feedback will be available through the COMMENT section of the **Gradebook** or in comments in the individual assignments; sometimes you will receive feedback through email or through attachment of commented documents. If there is any discrepancy in the grade, you should contact me immediately.

Policies Rules of Behavior

Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- Do not post anything too personal.
- Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity.
- Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
- Be courteous and respectful to other people on the list
- Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
- Use line breaks and paragraphs in long responses.
- Write your full name at the end of the posting.
- Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

Make-Up/Late Submission Policy

All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times, it is her/his responsibility to contact the instructor immediately. **You must select "SUBMIT" for your homework to be turned in. No assignments will be accepted by email.**

Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an "F" for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the University's Handbook: [Scholastic Dishonesty](#).

Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, 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 such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

Plagiarism includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

Attendance and Class Participation

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

Tracking

The learning management systems have a tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

Absenteeism

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online

course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.

Course Incomplete/Withdrawal/Grade Appeal

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: [Drops and Withdrawals](#) and [Appeal Process](#).

Accommodation for Students with Disabilities

Students with Disabilities: The University of Texas Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Only those students, who an Instructor has received an official Letter of Accommodation (LOA) sent by the Office of ADA for Students, will be provided ADA academic accommodations.

ADA Officer for Students: Mr. Paul Leverington

Address: Mesa Building 4242/4901 E. University, Odessa, Texas 79762

Voice Telephone: 432-552-4696

Email: ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

Computer Skills, Technical & Software Requirements

Describe any special prerequisite skills (word processing, spreadsheet, presentation software, YouTube account, etc) Student will need to create word processing documents, save files, submit files.

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to [UTPB Office 365 Page](#).

Computer Technical Requirements

You should have general computer skills for this course. You must be able to download and upload files, use Excel (including creation of formulas) and Word. You will also need to use PowerPoint for the final presentation. You must be able to complete basic video creation and editing. You can use a free on-line video editing tool called Screencast-O-Matic to record your video. The presentation can be recorded using a webcam. You should be able to do basic trouble shooting and know how to contact and interact with technical support for the learning management system and other required software.

You must have a working web camera for this course. You will be required to use it for Lock-down browser (if required) as well as for any video presentations that may be required.

Any files submitted should be Word, Excel, or other Microsoft office files. Other file types will not be accepted. All UTPB students can get Office 365 for their use while they are students. You must use these programs rather than other types of programs to submit your assignments.

See [Technical Requirements](#).

Online Student Authentication

UTPB requires that each student who registers for an online course is the same student who participates in, completes, and receives credit for the course. UTPB's Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses, students must login to the UTPB learning management system using their unique personal identifying username and secure password. UTPB's Distance Education Policy requires at least one additional student identification method within the course that has been determined and approved by the faculty or academic program. This course satisfies the second method of student authentication by:

Presentation of approved photo ID* through a web cam and video recorded proctoring during assessment (Respondus Monitor).

*Approved photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD; dual credit and early college high school students use school district identifications.

Using LockDown Browser & Respondus Monitor for Online Exams

This course will require the use of LockDown Browser and Monitor for online exams. Watch this [short video](http://www.respondus.com/products/lockdown-browser/student-movie.shtml) (<http://www.respondus.com/products/lockdown-browser/student-movie.shtml>) to get a basic understanding of LockDown Browser and Monitor.

Download and install LockDown Browser from this link: <http://www.respondus.com/lockdown/download.php?id=841715130> . Be sure that your internet connection will support video recording. Failure to capture the video when required will result in a grade of zero for the assignment. If you do not have a good connection from your home, you will need to find an alternate location that has adequate bandwidth.

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.) When taking an online exam, follow these guidelines:

- Setup webcam for exams using Monitor.
- You must be able to move the webcam to show your testing area to ensure that there are no additional materials in your work area.
- Ensure you are in a location where you will not be interrupted.
- Remain at your desk or workstation for the duration of the test.

LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

Preparation for Emergencies

Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

Complete Loss of Contact

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you will see a list of surveys for you to complete. Another way to find End-of-Course Evaluations is through your my.utpb.edu account > My Surveys & Evaluations are on the first page after you login.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	ADA Officer for Students: Mr. Paul Leverington Voice Telephone: 432-552-4696 Email: ada@utpb.edu
Advising	UTPB E-Advisor (432) 552-2661 UTPB Academic Advising Center
Bookstore	UTPB Campus Bookstore (432) 552-0220
Email, Outlook 365, my.utpb.edu	Information Resources Division (IRD)
Financial Aid and Scholarship	UTPB Financial Aid (432) 552-2620
Library	The J. Conrad Dunagan Library Online at (432) 552-2370
Registrar	UTPB Registrar (432) 552-2635
Student Services	Dean of Students (432) 552-2600
Technical Support	Canvas 1-866-437-0867
Testing Services	Testing Center

SERVICE	CONTACT
	(432) 552-2630 or email tsaad@utpb.edu
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: Smarthinking Online Tutoring (provides tutoring services).

Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

Schedule (For assignments and due dates please log in to Canvas and Connect)

Subject to modification

<u>Week</u>	<u>Chapter</u>	<u>Learning Objectives</u>	<u>Activities (Homework is due on CONNECT, EXAMS are due on CANVAS)</u>
8-24	Ch. 2		
8-31	Ch. 2		
9-7	Ch. 4		
9-14	Ch. 6		EXAM 1 covering chapters 2,4,6
9-27	Ch. 7		
10-5	Ch. 7		
10-12	Ch. 8		
10-19	Ch. 8		
10-26	Ch. 9		
11-2	Ch. 9		EXAM 2 covering chapters 7,8,9
11-9	Ch. 10		
11-16	Ch. 11		

11-23	break		
11-30	Ch. 12		
12-7			EXAM 3 covering chapters 10, 11,12

Sample Syllabus