



ACCT 3213 - Intermediate Accounting I Fall 2016

Instructor: Susan Watson, CPA, MAcc
Section # and CRN: N01: CRN 12799; T01: CRN 12801
Office Location: NW Campus, Room: 208
Office Phone: 713-790-7270, Contact Ms. Mendoza: 713-790-7281
Email Address: skwatson@pvamu.edu
Office Hours: Wednesday 3-6:00 PM by appointment
Mode of Instruction: Hybrid

Course Location: NW Houston Campus: 208
Class Days & Times: Thursday 6:00pm – 8:50pm
Catalog Description: **ACCT 3213 Intermediate Accounting I: 3 semester hours.** The study of accounting principles and the preparation of financial statements with an emphasis on accounting theory, current and non-current assets, revenues and expenses and the time value of money.

Prerequisites: ACCT 2123, and Junior/Senior classification.
Co-requisites: None

Required Texts: *Intermediate Accounting, 15th Edition*, Wiley Publishing, (by Kieso, Weygandt & Warfield, 15th Edition). WileyPlus Software for: etext, completing Homework and Quizzes, and use of resources; found at <https://www.wileyplus>, registering using course ID 532052.

Recommended Texts: n/a

Student Learning Outcomes:

	Upon successful completion of this course, students will be able to:	Program Learning Outcome # Alignment	Core Curriculum Outcome Alignment
1	Understand the conceptual framework for accounting.	BBA1,3,4	COM,CT,EQS,PR,TW
2	Understand the Balance Sheet and Statement of Cash Flows.	BBA1,4	COM,CT,EQS,TW
3	Record transactions relating to income.	BBA1,4	COM, CT,EQS
4	Account for the impact of the time value of money on financial statements.	BBA1,2,4	COM,EQS,PR
5	Discuss valuation of inventories.	BBA1,4	COM,EQS,TW
6	Account for acquisition & disposal of capital assets.	BBA1,4	COM,EQS,TW
7	Account for intangible assets.	BBA1,4	COM,CT,EQS,PR,TW
8	Describe appropriate financial statement presentation, notes, and disclosures in accordance with Generally Accepted Accounting Principles (GAAP).	BBA1,2,4	COM,CT,EQS,PR,SR
9	Analyze financial statements.	BBA1,4	COM,CT,EQS

On the next page is the explanation of the BBA Program Learning Goals and Core Learning Goals.

BBA Program Learning Goals

- Goal 1: Mastery of Content - Graduates will demonstrate an ability to integrate and use knowledge from multiple business disciplines, and will demonstrate proficiency in their major area business discipline.
- Goal 2: Ethics - Graduates will have an ethical perspective.
- Goal 3: Global Perspective - Graduates will have a global perspective.
- Goal 4: Communications - Graduates will demonstrate an ability to be effective communicators

Core Learning Goals

- Communication (COM): Effective development, interpretation and expression of ideas through written, oral and visual communication
- Critical Thinking (CT): Creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
- Empirical & Quantitative Skills (EQS): Manipulation and analysis of numerical data or observable facts resulting in informed conclusions
- Personal Responsibility (PR): Ability to connect choices, actions, and consequences to ethical decision-making
- Social Responsibility (SR): Intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities
- Teamwork (TW): Behaviors under the control of individual team members (effort they put into team tasks, their manner of interacting with others on team, and the quantity and quality of contributions they make to team discussions)

Major Course Requirements

Method of Determining Final Course Grade

Course Grade Requirement	Value	Total % of Grade
1) 3 Chapter Exams, Comprehensive Final	15% each	60%
2) Online Homework	10 assignments, points vary per homework	10%
3) Online Quizzes	9 quizzes, 50 points per quiz	10%
4) In-Class Work-/Pop Quizzes/Class Participation	points vary per requirement	10%
5) In-Class Group Projects	3 group projects, points vary per project	10%
Total:		100%

Grading Criteria and Conversion:

A = 90 – 100%
B = 80 – 89%
C = 70 – 79%
D = 60 – 69%
F = Below 60%

Detailed Description of Major Assignments:

Assignment Title or Grade Requirement	Description
Homework Exercises	Online exercises designed to reinforce course materials, to be completed and submitted online through the WileyPlus software.
Chapter Quizzes	Online Chapter quizzes designed to measure the student's understanding of the chapter material, to be completed and submitted online through WileyPlus software.
In-Class Group Projects	Each of the group projects is designed to reinforce the student's understanding of key accounting topics, consisting of problems/questions that cover current chapters being discussed in class
Exams:	All exams are written, in-class exams, to be completed in the designated time, using calculators provided by the instructor. No exemptions allowed. Exam material focuses on text book material, but may include any material discussed in class.
1 st Exam	Chapters 1-3
2 nd Exam	Chapters 4-6
3 rd Exam	Chapters 7-11, Chapter 12 Quiz
Final	Comprehensive

Course Procedures or Additional Instructor Policies

PREPARATION BEFORE EACH CLASS DAY

Each student will also be expected to review and complete quiz and homework problems that will be discussed “in-class”. All assigned work (including videos assigned) will be available to be included in pop quizzes. It is imperative that each student read an assigned chapter “before” it is discussed in class. This should allow the student to better understand the materials, and assist the student in completing “in-class” problem assignments. **WileyPlus, the textbook publisher’s online software, is mandatory for the course. The student will be given registration information for WileyPlus on the first day of class.** You are expected to show proof of enrollment on Wiley Plus after the first week of class. The software will not allow submission of homework after the due date; designated attempts are allowed without point deduction. Online Quizzes are timed, and, generally, two attempts are allowed. The class schedule may be adjusted by the instructor as necessary to facilitate the student’s learning process.

EMAIL ACCOUNTS/CONTACT

I will make extensive use of the PVAMU email system. You are required to send an email to me (skwatson@pvamu.edu) prior to the start of the second class with your email address. This is considered as part of your assignment for the second class. Failure to do so results in points being subtracted from your pop quiz score. I will not contact you via any other email address. Each student is responsible for checking his/her email account **daily** for any class announcement, take-home assessment, or any other information. Please make sure that your account is fully operational and that your mailbox is not full. Information sent to your email account that is returned to me because the mailbox is full will be deemed to have been delivered to you.

ATTENDANCE, TARDINESS AND LEAVING EARLY

In order to do well in this course a student should attend all classes for the full time period. **No make-up exams will be given. No make-up for group projects.**

For those with a University authorized and approved absence from an exam, and the student has notified the instructor **PRIOR** to missing any exam, the student and the instructor may arrive at mutual agreement concerning the exam **and the student must have provided satisfactory evidence of the cause of the absence per University rules.** Proper University policies **MUST** be followed and it is the **STUDENT’S** responsibility to furnish proof of just cause and to **also provide the instructor with the proper University authorized and approval forms and documentation within one class period or 2 days upon returning to school.**

Additionally, excessive absenteeism, whether excused or unexcused, will result in a student’s course grade being reduced.

College is preparation for one’s career. In that context, arriving to class on time, being prepared with one’s book and notebooks open, and being ready to work are required. An employer would not find it acceptable for an employee to be absent or late to work. Neither do I. Tardiness interrupts the class and the student misses the material covered. At the instructor’s discretion, the student will forfeit points on the pop quiz for that class period if the student arrives late. Late means arriving after 6:00 pm and not in your seat.

COLLEGE OF BUSINESS: 2015 MISSION AND VISION STATEMENT

Vision Statement

The Prairie View A&M University College of Business strives to be among the best regional business schools in the nation by empowering students from diverse backgrounds to reach their full potential.

Mission Statement

The Prairie View A&M University College of Business provides students from diverse academic and socioeconomic backgrounds with education that helps them become business professionals and leaders who are ethical, entrepreneurial, productive, and prepared to succeed in the global economy. The College achieves excellence through quality teaching, research, service, and engagement with the business community.

Semester Calendar**

**See WileyPlus – Online information for due dates on Homework and Quizzes.
Chapters 1&2: Financial Accounting & Accounting Standards; Conceptual
Framework for Financial Reporting**

**Week 1: 8/24/2016
Topic and Reading**

Assignment(s): Introduction to WileyPlus; Homework: Chapter 1 & 2

**Week 2: 8/31/2016
Topic and Reading**

Chapter 3: Accounting Information System

Assignment(s): Homework: Chapter 3
Quiz: 1

**Week 3: 9/7/2016
Topic**

Group Project 1

Assignment(s): In-Class Project 1
Review for Exam 1

**Week 4: 9/14/2016
Topic and Reading**

**Exam 1, Chapters 1 - 3
Chapter 4: Income Statement and Related Information**

Assignment(s): Homework: Chapter 4
Quiz: Chapter 4

**Week 5: 9/21/2016
Topic and Reading**

Chapter 5: Balance Sheet and Statement of Cash Flows

Assignment(s): Homework: Chapter 5
Quiz: Chapter 5

**Week 6: 9/28/2016
Topic and Reading**

Chapters 6: Accounting and the Time Value of Money

Assignment(s): Homework: Chapter 6
Quiz: Chapter 6

**Week 7: 10/5/2016
Topic**

Group Project 2

Assignment(s): In-Class Project 2
Review for Exam 2

**Week 8: 10/12/2016
Topic and Reading**

**Exam 2, Chapters 4 - 6
Chapter 7: Cash and Receivables**

Assignment(s): Homework: Chapter 7
Quiz: Chapter 7

**Week 9: 10/19/2016
Topic and Reading**

Chapters 8 & 9: Inventories and Valuation

Assignment(s): Homework: Chapter 8 & 9
Quiz: Chapter 8 & 9

**Week 10: 10/26/2016
Topic and Reading**

**Chapters 10 & 11: Property, Plant & Equipment;
Depreciation/Impairment/Depletion**

Assignment(s): Homework: Chapters 10 & 11
Quiz: Chapters 10 & 11

**Week 11: 11/2/2016
Topic**

Group Project 3

Assignment(s):	In-Class Project 3 Review for Exam 3
Week 12: 11/9/2016 Topic and Reading	Exam 3, Chapters 7-11 Chapter 12: Intangible Assets
Assignment(s):	Homework: Chapter 12 Quiz: Chapter 12
Week 13: 11/16/2016 Topic	In-Class Quiz – Chapter 12 Review for Final
Week 14: 11/23/2016 Topic	In-Class review work
Assignment(s):	
Week 15: 11/30/2016 Topic	Final Exam, Comprehensive **Schedule Subject to Adjustment by Instructor

Student Support and Success

John B. Coleman Library

The library and its partners have as their mission to provide resources and instructional material in support of the evolving curriculum, as a partner in Prairie View A&M University's mission of teaching, research, and service and to support the University's core values of access and quality, diversity, leadership, relevance, and social responsibility through emphasis on ten key areas of service. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. <https://www.pvamu.edu/library/> Phone: 936-261-1500

The Learning Curve (Center for Academic Support)

The Learning Curve offers Tutoring via peer tutoring. The services include workshops (i.e., Save My Semester, Recalculate Your Route), seminars (i.e., Tools You Can Use: TI-84), group review sessions (i.e., College Algebra Topic Reviews, GRE Preparation), group study opportunities (i.e., TSIA, HESI, Study Break, Exam Cram), and test-taking strategies (How to take Notes, Study Buddy, 5 Day Study Guide). The Learning Curve is a nationally certified tutoring program through the National Tutoring Association. The peer tutors are trained and certified by the coordinator each semester. Location: J.B. Coleman Library Rm. 207F. Phone: 936-261-1561

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS)

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS) is designed to help Prairie View students in their second year and beyond navigate towards graduation by providing the following services: Academic Advisement, Targeted Tutorials for Personalized Learning, Campus-Wide Referrals, and Academic & Social Workshops. Location: J.B. Coleman Library Rm. 306. Phone: 936-261-1040.

Writing Center

The Writing Center provides student consultants on all aspects of the writing process and a variety of writing assignments. Writing Center consultations assist students in such areas as prewriting, brainstorming, audience awareness, organization, research, and citation. Students taking on-line courses or courses at the Northwest Houston Center or College of Nursing may consult remotely or by email. Location: Hilliard Hall Rm. 121. Phone: 936-261-3724.

Student Counseling Services

The Student Counseling Services unit offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and provides assistance to students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional

difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Owens-Franklin Health Center Rm. 226. Phone: 936-261-3564

Testing

The Department of Testing administers College Board CLEP examinations, the HESI A2 for pre-nursing majors, LSAT for law school applicants and MPRE for second-year law students, the Experiential Learning Portfolio option, the Texas Success Initiative (TSI) Assessment, which determines college readiness in the state, and exam proctoring, among other service such as SAT and ACT for high school students. Location: Delco Rm. 141. Phone: 936-261-4286

Office of Diagnostic Testing and Disability Services

As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include: learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hard and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders, livescribe, Kurtzweil, and a comprehensive referral network across campus and the broader community. Location: Evans Hall Rm. 317. Phone: 936-261-3585

Veteran Affairs

Veterans Services works with student veterans, current military and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall Rm. 323. Phone: 936-261-3563

Office for Student Engagement

The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development and campus governance. Location: Memorial Student Center Rm. 221. Phone: 936-261-1340

Career Services

Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the Career Services website for information regarding services provided. Location: Evans Hall Rm. 217. Phone: 936-261-3570

University Rules and Procedures

Disability Statement (Also See Student Handbook):

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact Disability Services, in Evans Hall, Room 317, or call 936-261-3585/3. Students with disabilities, including learning disabilities, who wish to request accommodations in class, should register with the Services for Students with Disabilities (SSD) prior to the second class period so that appropriate arrangements may be made. In accordance with federal laws, a student requesting special accommodations must provide documentation of their disability to the SSD coordinator.

Academic Misconduct (See Student Handbook):

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

Forms of Academic Dishonesty:

1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.
2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
3. Fabrication: use of invented information or falsified research.
4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else's words, ideas, or data as one's own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one's own work also constitutes plagiarism.
5. **No cell phones, iPads or other electronic devices** are allowed to be used during an exam or quiz. Calculators that are provided by the instructor may be used.

Nonacademic Misconduct (See Student Handbook)

The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

Sexual Misconduct (See Student Handbook):

Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

Title IX Statement

Prairie View A&M University (PVAMU) is committed to supporting students and complying with the Texas A&M University System non-discrimination policy. It seeks to establish an environment that is free of bias, discrimination, and harassment. If you experience an incident of sex- or gender-based discrimination, including sexual harassment, sexual assault or attempted sexual assault, we encourage you to report it. While you may talk to a faculty member about an incident of misconduct, the faculty member must report the basic facts of your experience to Ms. Alexia Taylor, PVAMU's Title IX Coordinator. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Title IX Coordinator is designated to handle inquiries regarding non-discrimination policies and can assist you with understanding your options and connect you with on- and off-campus resources. The Title IX Coordinator can be reached by phone at 936-261-2123 or in Suite 013 in the A.I. Thomas Administration Building.

Class Attendance Policy (See Catalog for Full Attendance Policy)

Prairie View A&M University requires regular class attendance. Attending all classes supports full academic development of each learner whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or internet.

Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in assignment of a grade of "F". Absences are accumulated beginning with the first day of class during regular semesters and summer terms. Each faculty member will include the University's attendance policy in each course syllabus.

Student Academic Appeals Process

Authority and responsibility for assigning grades to students rests with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the Undergraduate Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

College of Business
Prairie View A&M University

Guidelines and Expectations for Classroom Behavior

(Approved by COB Faculty on August 17, 2004)

"As a student in the Prairie View A & M University College of Business, I pledge to be always truthful, ethical and professional in my behavior." (COB Student Code of Conduct – May 2005)

The College of business is committed to ensuring an optimal learning environment in each classroom. As a student in a College of Business class, your professors expect that you will adhere to the following guidelines for classroom etiquette.

1. Be punctual. Arrive before you classes begin – do not be tardy.
2. Stay for the duration of the class – do not leave the class unless prior permission has been granted.
3. Turn off your cell phone, personal data assistant (Palm Pilots), pager and other electronic devices that may be distractions to others – no phone calls or text messaging are allowed while the class in in progress.
4. Do not disturb or distract the class – avoid unnecessary discussions unless permitted by the professor.
5. Come to class with a positive attitude for learning – be prepared for the class and stay focused on the class lecture.
6. Do not engage in inappropriate physical gestures or body language; do not use expletives or profanity in the classroom or the hallways.
7. Do not bring food and/or eat or drink in the classrooms or computer labs. The student lounge is located in room 1B121. Food and Beverages are not allowed in this room.
8. Always be ethical in you conduct – do not misrepresent facts, or cheat or help others in cheating during exams, quizzes or homework.
9. Be respectful of the professor and fellow students.
10. Try you best not to miss any class; notify the professor in advance if you must miss a class due to illness, travel, or other unavoidable circumstances; the University catalog requires professor to monitor attendance and penalize poor attendance.
11. Always be civil in your behavior – if there is a difference of opinion with the professor or another student, be polite during the exchange.
12. Always dress in appropriate attire; dress in business attire when making presentations in class, attending a COB program with outside guests, or as required by the faculty.
13. Exhibit good manners – if you behavior is perceived as rude, disrespectful or disruptive, apologize.
14. Understand that violations of the above may result in reduced grade or expulsion from the class or the program

Student Signature

Student Name

Date

TECHNICAL CONSIDERATIONS

Minimum Recommended Hardware and Software:

- Intel PC or Laptop with Windows 7; Mac with OS X; Smartphone or iPad/Tablet with Wi-Fi
- High speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, Internet Explorer or Firefox

Note: Be sure to enable Java & pop-ups in the Web browser preferences

Participants should have a basic proficiency of the following computer skills:

- Sending and receiving email
- A working knowledge of the Internet
- Proficiency in Microsoft Word (or a program convertible to Word)
- Proficiency in the Acrobat PDF Reader
- Basic knowledge of Windows or Mac O.S.

Netiquette (online etiquette):

Students are expected to participate in all discussions and virtual classroom chats as directed. Students are to be respectful and courteous to others on discussions boards. Foul or abusive language will not be tolerated.

Technical Support:

Students should go to <https://mypassword.pvamu.edu/> if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Office of Distance Learning at 936-261-3283

Communication Expectations and Standards:

Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

Discussion Requirement:

Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can take place in a seminar fashion. This will be accomplished by the use of the discussion board. The exact use of discussion will be determined by the instructor.

It is strongly suggested that students type their discussion postings in a word processing application and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, it/they should be copied and pasted to the discussion board.

TUTORING AND MENTORING

The college of business offers assistance with your coursework and college career through tutoring and mentoring.

Services: Provides individualized help with homework, course material and projects.

Schedule and Location: The schedule for tutoring services will be shared with you as soon as it becomes available.

Course Assistance: If you need help with course work, you may contact me via email for assistance. Also, WileyPlus software has additional aids available for you to assist you in your understanding of the course material, including narrated PowerPoint modules, practice assignment questions, flash cards, crossword puzzles, etc. Please do not wait until it is too late to seek assistance.