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**SYLLABUS**

**Intermediate Accounting**

**UW – STEVENS POINT**

**SCHOOL OF BUSINESS & ECONOMICS**

**Accounting 311 Intermediate Accounting**

**Spring 2022 - Section 01/01F**

Instructor: Bo DeDeker, CPA

Office: CPS 427

Email: bo.dedeker@uwsp.edu

Phone: 715-572-6841 (cell phone call or text)

Office Hours: 9:00 am to 10:00 am Tuesday and Thursday

Class times & Location: Tue & Thur 2:00 pm to 3:15 pm CPS 310/Online

Course Web site: Canvas and others Presented in class

Course Materials: Required Text: Intermediate Accounting Kieso, Weygandt, Warfield, 15th Edition

**SBE Mission:**

The UWSP School of Business & Economics educated and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, business, economy and the people of the greater central Wisconsin region. Our students achieve an understanding of regional opportunities that exist within the global economy.

Evidence of our graduates’ level of preparation will be found in their ability to:

* Analyze and solve business and economics problems
* Understand the opportunities and consequences associated with globalization
* Appreciate the importance of behaving professionally and ethically
* Communicate effectively

**Course Description: Accounting 311**

Concepts, elements and generally accepted accounting principles associated with financial statements, including income measurement and valuation of assets and equities. Prerequisite: Accounting 310

**(3 credits)**

**Skills:**

This course should help demonstrate accounting skills that will be used in a variety of business organizational settings including the preparation of accounting statements. This ability will be developed through successful review of the material along with completing various textbook exercises.

**Student Responsibilities:**

You as the student are responsible and accountable for your grade in this course. With that in mind, the following list of suggested successful tools can help to facilitate a desired outcome for this class:

1. Come to class prepared. Do your homework, read the chapters, and please come to class with questions of things you do not understand.
2. Inform the instructor of any planned, unplanned life events before missing class time. It is your responsibility to tell the instructor why you have missed a class session in advance either in class or by email.
3. Spend time on this class. This class is preparing you for your future, consider this when applying yourself.
4. Adhere to University codes of conduct.
5. Cell phones are to be left on silent so as not to interrupt class.

**Attendance and Class Participation:**

Regular attendance and class participation are expected of all students. We will cover a lot of material over the semester, attending every class session will only improve your ability to achieve the grade performance you desire. You as the student are expected to participate in class discussions, homework review, and answering questions.

**Cheating and Dishonesty**

While I encourage group collaboration and learning I expect that when tests are being worked on class that no cheating will occur. Cheating in your class or using another student’s work as your own is only cheating yourself in life, and will not be tolerated. If you are discovered as being dishonest in class, the consequences will be to the greatest extent possible. The policies and procedures defined by the Chapter UWSP 14 will be followed. For more information, see http://www.uwsp.edu/dos/Documents/CommunityRights.pdf. The School of Business & Economics will report misconduct to the Dean of Students as required and additional sanctions may be applied.

**Americans with Disabilities Act**

Students who may need accommodations or services to achieve course objectives should see me and contact the Disability Services Office (346-3365) as soon as possible.

**Quizzes/Excel and Homework Assignments:**

You will be given problems to complete in class. The homework will not be required to be handed in, however, if you do not do the homework it will have an adverse impact on your exam scores as the problems I give will be on the exams. You are an adult learner it is your responsibility to do your homework and learn the material not the instructors. During the class period questions will be asked of the class, if you are not prepared or do not speak in class you will not receive the participation points.

**Grading Policy:**

Exams 60%

Quizzes 20% 13 quizzes\*

Assignments 10% 13 assignments\*

Participation 10%

Total 100%

 \*lowest three assignments and quizzes thrown out.

Your Overall Final grade will be based on the total points earned. At the end of the class the points will be curved based on the class’s performance.

Homework/Participation points are earned by good attendance and contribution to class discussions and homework that may be requested as turned in.

**Grading Scale**

|  |  |
| --- | --- |
| Letter Grade | Percentage Score |
| A | 93 – 100 |
| A- | 90 – 92 |
| B+ | 87 – 89 |
| B | 83 – 86 |
| B- | 80 – 82 |
| C+ | 77 – 79 |
| C | 73 – 76 |
| C- | 70 – 72 |
| D+ | 67 – 69 |
| D | 63 – 66 |
| D- | 60 – 62 |
| F | Below 60 |

Class Calendar – Accounting 311 Spring 2022

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| --- | --- | --- | --- | --- | --- |
| January  | 30 | Sunday | 11:59pm | Chapter 12 | Course Management |
| February | 6 | Sunday | 11:59pm | Chapter 13 | Intangible Assets |
| February | 13 | Sunday | 11:59pm | Chapter 14 | Current Liabilities/Contingencies |
| February | 20 | Sunday | 11:59pm | Chapter 15 | Long Term Liabilities |
| February | 27 | Sunday | 11:59pm | Exam 1 | Stockholders’ Equity |
| March | 6 | Sunday | 11:59pm | Chapter 16 | Review and Take Exam 1 |
| March | 13 | Sunday | 11:59pm | Chapter 17 | Dilutive Earnings Per Share |
| March | 20 | Sunday | 11:59pm | Chapter 18 | Investments |
| March | 27 | Sunday | 11:59pm | Chapter 19 | Revenue Recognition |
| April | 3 | Sunday | 11:59pm | Exam 2 | Accounting for Income Taxes |
| April | 10 | Sunday | 11:59pm | Chapter 20 | Review and Take Exam 2 |
| April | 17 | Sunday | 11:59pm | Chapter 21 | Pensions and Post-Retirement Benefits |
| April | 24 | Sunday | 11:59pm | Chapter 22 | Accounting for Leases |
| May  | 1 | Sunday | 11:59pm | Exam 3 | Accounting Changes and Errors |
| May  | 8 | Wed | 11:59pm | Final Exam | Final Exam |

Homework and Hand In Assignments

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| --- | --- | --- | --- |
|  |  | Homework | Hand In |
| Chapter 12 | Intangible Assets | E12-1,4,9,13,16 | E12-12 |
| Chapter 13 | Current Liabilities/Contingencies | E13-1,2,10,13,16 P13-1 | E13-10 |
| Chapter 14 | Long Term Liabilities | E14-1,4,5,10 P1,P2 | E14-4 |
| Chapter 15 | Stockholders Equity | E15-2,6,7,10,11 P15-1 | E15-6 |
| Chapter 16 | Dilutive Earnings Per Share | E16-1,7,16,23,24 | E16-7 |
| Chapter 17 | Investments | E17-1,6,12,15,16 P17-1,3 | E17-6 |
| Chapter 18 | Revenue Recognition | E18-12,16,P18-5 | E18-13 |
| Chapter 19 | Accounting for Income Taxes | E19-1,2,4,8,12,P19-4 | E19-1 |
| Chapter 20 | Pensions and Post-Retirement Benefits | E20-1,2,3,4,7,10,15, P20-1 | E20-1 |
| Chapter 21 | Accounting for Leases | E21-2,4,6,14,P21-2 | E21-6 |
| Chapter 22 | Accounting Changes and Errors | E22-2,10,15,21 | E22-8 |

**Covid Related Issues**

Face Coverings:

* At all UW-Stevens Point campus locations, the wearing of face coverings is mandatory in all buildings, including classrooms, laboratories, studios, and other instructional spaces. Any student with a condition that impacts their use of a face covering should contact the [Disability and Assistive Technology Center](https://www3.uwsp.edu/datc/Pages/default.aspx) to discuss accommodations in classes. Please note that unless everyone is wearing a face covering, in-person classes cannot take place. This is university policy and not up to the discretion of individual instructors. Failure to adhere to this requirement could result in formal withdrawal from the course.

Other Guidance:

* Please monitor your own health each day using [this screening tool](https://www3.uwsp.edu/C19DailyScreening). If you are not feeling well or believe you have been exposed to COVID-19, do not come to class; email your instructor and contact Student Health Service (715-346-4646).
	+ As with any type of absence, students are expected to communicate their need to be absent and complete the course requirements as outlined in the syllabus.
* Maintain a minimum of 6 feet of physical distance from others whenever possible.
* Do not congregate in groups before or after class; stagger your arrival and departure from the classroom, lab, or meeting room.
* Wash your hands or use appropriate hand sanitizer regularly and avoid touching your face.
* Please maintain these same healthy practices outside the classroom.

Enforcement:

Day 1/Week 1: Review language in syllabus. Remind students that face coverings have been required by the university’s administration in all classrooms and buildings. They are mandatory based on the advice of medical professionals because, combined with physical distancing and other measures, they help protect both the health of others and the person wearing the face covering. Remind students that if they cannot wear a face covering due to their own health concerns, they should contact UWSP’s Disability and Assistive Technology Center to seek a formal accommodation.

* + Flexibility may be required in the early days of the semester as the campus community adjusts to this requirement.
* After Day 1:
	+ As necessary or when it feels appropriate, continue to remind students that we are all in this together and that face coverings are required in all buildings, classrooms, labs, and meeting spaces; physical distancing, hand washing, etc. are important for everyone to do. Don’t shy away from mentioning how weird this experience is for everyone and thank them for helping to keep us all safe and healthy, at school and in the classroom.
	+ If a student is not wearing a face covering, it would be best to quietly check to see if they forgot it or whether there is a health-related concern preventing them from wearing a face covering. If so, refer them to UWSP’s Disability and Assistive Technology Center to seek a formal accommodation.
	+ If a student forgets a face covering: “In this building you can go to [see office list for each building/campus location] to pick up a disposable single-use face covering. Please do so now before class starts” OR “Feel free to return to your room/car/apartment to get yours. They are mandatory in all classrooms.”
	+ If a student refuses to wear a face covering: “You have the option to participate in class remotely/online. I will need you to please leave the classroom. By university policy, I’m not allowed to begin class unless everyone is wearing a face covering. You are welcome to return when you’re willing to wear a face covering.”
	+ If a student then refuses to leave, consider taking a 5-10 minute break so that the instructor and student can speak privately, and hopefully deescalate the situation: “Unfortunately, if you refuse to wear a face covering and you refuse to leave class, my only option is to cancel today’s class for everyone and report this to the Dean of Students. This will begin a disciplinary process, one result of which may be that you are officially withdrawn from this course. At a minimum, the university will not allow you to attend future classes in person if you are not wearing a face covering.” [Faculty/Instructor should report this to the Department Chair, Registrar, and the Dean of Students ([General Incident Report form](https://cm.maxient.com/reportingform.php?UnivofWisconsinStevensPoint&layout_id=0))]
		- At this point, the Dean of Students office will contact the student for a conversation.
		- If the student is willing to wear a face covering, he/she will be permitted to return to class. If not, he/she will either attend online or be withdrawn from the class depending on the circumstances and the result of the disciplinary process.
	+ If a student, having been instructed not to attend the next class in person still comes to the classroom, the faculty/instructor should consider repeating the steps above, including canceling the class again.