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**SYLLABUS**

**Intermediate Accounting**

**UW – STEVENS POINT**

**SCHOOL OF BUSINESS & ECONOMICS**

**Accounting 310 Intermediate Accounting**

**Section 01/01F**

 Fall 2022

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 and Thur 12:30 pm to 1:45 pm CCC 124/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 310**

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

Prereq: 210

**(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 a 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.

**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 15%

Assignments 15%

Participation 10%

Total 100%

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 |

**Homework and Hand in Assignments**

|  |  |  |  |
| --- | --- | --- | --- |
|  |   | Homework | Hand in |
| Chapter 1 | Financial Accounting Standards | CA 1-3 | CA-1-3 |
| Chapter 2 | Conceptual Framework | E2-2,5,7,10 | E2-5 |
| Chapter 3 | Acct Information System | E3-1,5,11,16, P3-6 | E3-1 |
| Chapter 4 | Income Statement | E4-3,5,12,13, P4-3 | E4-3 |
| Chapter 5 | Balance Sheet/Cash Flows | E5-12,14,17 | E5-12 |
| Chapter 6 | Accounting Time Value of Money | E6-1,2,6,7,12, P6-1,3 | E6-1 |
| Chapter 7 | Cash and Receivables | E7-1,5,7,8 | E7-1 |
| Chapter 8 | Valuation of Inventories | E8-3,9,14,21, P8-6 | E8-14 |
| Chapter 9 | Inventories Add'l Valuation | E9-1,3, P9-1,5 | E9-1 |
| Chapter 10 | Property Plant and Equipment | E10-5,7,8,16,19,23,25 | E10-8 |
| Chapter 11 | Depreciation | E11-4,5,7,12,21 | E11-14 |

***Smiley Professional Events (or Pro Events)***

Several UWSP departments and programs, including the School of Business & Economics, sponsor **Smiley Professional Events** (or **Pro Events**).

 Pro Events connect you to:

* *Campus* (e.g., academic coaching, student clubs);
* *Community* (e.g., Rotary, Business Council): and
* *Careers* (e.g., internships, networking).

 As an SBE student, you will be able to choose from a wide variety of speakers, workshops and special events.  With over 300 events per year on the Pro Events calendar, you will have significant flexibility in selecting your events.  Whatever you choose, Pro Events will help you to make the most out of your time as a student and to prepare for transitioning into a successful career.

 Visit the Pro Events web site (**proevents.uwsp.edu**) for announcements of upcoming events.  You can also follow us on social media.  Facebook: [UWSP School of Business & Economics](https://www.facebook.com/uwspbusiness)

Twitter: [@UWSPBusiness](https://twitter.com/uwspbusiness)

 For this course, you must attend **two** official Pro Events.  One event must be before the mid-semester cut-off of Oct. 23; a second event must be before the end-of-semester cut-off
(Dec. 11).  If you go to extra events before the mid-semester cut-off, those credits will carry over into the second half of the semester.  Attendance at each event will count for       points towards your final grade.

As we continue Pro Events during COVID, there will be a variety of ways to earn your credits:

* Attend virtual (Zoom) events in real time; receive attendance credit directly by signing in with your Point card.
* Watch recordings of past events; receive attendance credit after you submit report via Anderson Center Canvas page.
* Attend occasional live events on campus; receive attendance credit directly.
* Attend off-campus live events; take Events Attendance form and obtain signature.

 Attendance at Pro Events will be confirmed with automatic emails to you and updated on the Pro Events web site.  Please allow a week for confirmation of attendance at events held outside the SBE, such as Career Services events.  If you have a question  about Pro Events attendance, please email proevents@uwsp.edu .

 If you have multiple courses or affiliations with Pro Events requirements, it is your responsibility to make sure you have attended enough events for each course/affiliation.  If you have not attended enough events to cover all of your requirements, your attendance will be allocated to your courses in alpha-numeric order followed by any other affiliations.

 After the mid-semester cut-off and the end of this semester’s events, I will receive reports confirming your attendance.  You do not need to do anything else.

 Hint:  if you are having trouble finding events that fit your schedule, check out the “Create Your Own Event” option (<https://www.uwsp.edu/busecon/Pages/Events/create.aspx> ).  You can meet with an expert from Career Advising, Financial Coaching or Academic Coaching.  During “Kickstart Your Career,” there’s the special “Lunch with a Leader” program that allows you to set up a lunch with a local business expert to learn more about their industry, company and profession. Normally, the Anderson Center pays the cost of lunch for SBE students and their guests; during this COVID era, the lunches will be “virtual” (Zoom).

**Schedule**

1. ***Dates and Deadlines***

The instructor will provide a tentative course schedule in a supplementary file. All provided course schedules are organized by week number in accordance with the official UWSP Academic calendar. A direct link to the UWSP Academic calendar can be found here: <https://www.uwsp.edu/acadaff/Pages/AcademicCalendar.aspx>

**Other Administrative Details**

1. ***ADA / Equal Access for Students with Disabilities***

The American Disabilities Act (ADA) is a federal law requiring educational institutions to provide reasonable accommodations for students with disabilities. Links to UWSP’s policies regarding ADA, nondiscrimination, and Online Accessibility (IT & Communication Accessibility) can be found at: <https://www.uwsp.edu/datc/Pages/uw-legal-policy-info.aspx>

 UW-Stevens Point will modify academic program requirements as necessary to ensure that they do not discriminate against qualified applicants or students with disabilities.  The modifications should not affect the substance of educational programs or compromise academic standards; nor should they intrude upon academic freedom. Examinations or other procedures used for evaluating students' academic achievements may be adapted. The results of such evaluation must demonstrate the student's achievement in the academic activity, rather than describe his/her disability.

 If modifications are required due to a disability, please inform the instructor and contact the Disability Resource Center (DRC) to complete an Accommodations Request form. The DRC is located in room 108 in the Collins Classroom Center (CCC). For more information, call 715-346-3365 email drc@uwsp.edu, or visit: [www.uwsp.edu/drc](http://www.uwsp.edu/drc)

1. ***Nondiscrimination Statement***

No person shall be discriminated against because of race, ethnicity, color, age, religion, creed, gender, gender identity, sexuality, disability, nationality, culture, genetic information, socioeconomic status, marital status, veteran’s status, or political belief or affiliation and equal opportunity and access to facilities shall be available to all. To address concerns regarding any of these issues please call 7153462606 or visit: <http://www.uwsp.edu/hr/Pages/Affirmative%20Action/About-EAA.aspx>

1. ***SBE Inclusivity Statement***

It is my intent that students from diverse backgrounds and perspectives be well-served by this course, that students’ learning needs be addressed both in and out of class, and that the diversity that the students bring in and out of class be viewed as a resource, strength, and benefit. Every person has a unique perspective and we learn from hearing many of them, but not all perspectives are represented in course readings.  So, learning depends upon all of you contributing to the class with your own opinions and perspectives. It is my intent to present materials and activities that are respectful of diversity:  gender identity, sexuality, disability, age, socioeconomic status, ethnicity, race, nationality, religion, and culture.  Your suggestions are encouraged and appreciated.  Please let me know ways to improve the effectiveness of the course for you personally, or for other students or student groups.

 If you have experienced a bias incident (an act of conduct, speech, or expression to which a bias motive is evident as a contributing factor regardless of whether the act is criminal) at UWSP, you have the right to report it using this link.  You may also contact the Dean of Students office directly at dos@uwsp.edu

1. ***Religious Beliefs Accommodation***

It is UW System policy (UWS 22) to reasonably accommodate your sincerely held religious beliefs with respect to all examinations and other academic requirements. A direct link to this policy can be found here: <https://docs.legis.wisconsin.gov/code/admin_code/uws/22>

1. ***Help Resources***

This section offers help resources relating to academic tutoring, healthcare, counseling, and other matter of student wellbeing. For help recourse related to technology use, please see section 1.4 above.

 The Tutoring and Learning Center helps with Study Skills, Writing, Technology, Math, & Science. The  Tutoring and Learning Center is located at 018 Albertson Hall.  For more information, call 7153463568 or visit: <https://www.uwsp.edu/tlc/Pages/default.aspx>

 If you need healthcare, UWSP Student Health Service provides student-centered healthcare that empowers and promotes wellness for all UWSP students. Student Health Service is located on the 1st floor of Delzell Hall. For more information, call 7153464646 or visit: <http://www.uwsp.edu/stuhealth/Pages/default.aspx>

The UWSP Counseling Center is staffed with licensed mental health professionals dedicated to assisting students as they navigate difficult circumstances or resolve personal concerns. Therapy and consultation services are free of charge for registered students. The UWSP Counseling Center is located on the 3rd Floor of Delzell Hall. For more information, call 715-346-3553 or visit: <http://www.uwsp.edu/counseling/Pages/default.aspx>

In addition to the support services provided by Student Health Service and the UWSP Counseling, there are also professional support services available to students through the Dean of Students.

The Office of the Dean of Students supports the campus community by reaching out and providing resources in areas where a student may be struggling or experiencing barriers to their success. Faculty and staff are asked to be proactive, supportive, and involved in facilitating the success of our students through early detection, reporting, and intervention. As such, an instructor may contact the Office of the Dean of Students if he or she senses that a student is in need of additional support beyond what the instructor is able to provide. For more additional information, please go to <http://www.uwsp.edu/dos/Pages/default.aspx>

UWSP students may also share a concern directly if they or another member of our campus community needs support, is distressed, or exhibits concerning behavior that is interfering with the academic or personal success and/or the safety of others. Please report any concerns of this nature at: <https://www.uwsp.edu/dos/Pages/Anonymous-Report.aspx>

1. ***Emergency Response Guide***

In the event of an emergency, follow UWSP’s emergency response procedures. For details on all emergency response  procedures, please go to: <https://www3.uwsp.edu/emergency/Documents/UWSP%20Emergency%20Guidebook.pdf>

1. ***UWSP Community Bill of Rights and Responsibilities***

UWSP values a safe, honest, respectful, and inviting learning environment. In order to ensure that each student has the opportunity to succeed, a set of expectations has been developed for all students, staff, and faculty.  This set of expectations is known as the Rights and Responsibilities document, and it is intended to help establish a positive living and learning environment at UWSP. For more information, go to: <https://catalog.uwsp.edu/content.php?catoid=10&navoid=422#section-1-communal-bill-of-rights-and-responsibilities>

1. ***University Attendance Policy***

In addition to the course attendance policies determined by the instructor (noted above if applicable), the university provide standard guidelines by which students are to abide. All exceptions to the course attendance policy or the university guidelines should be documented in writing. A link to the university’s attendance guidelines can be found at: <https://www.uwsp.edu/regrec/Pages/Attendance-Policy.aspx>

1. ***University Drop Policy***

You are expected to complete the courses for which you register. If you decide you do not want to take a course, you must follow the procedures established by the university to officially drop the course. If you never attend or stop attending a course and fail to officially drop, you will receive an F in the course at end of the semester. A link to the university’s drop policy can be found at:  <https://catalog.uwsp.edu/content.php?catoid=11&navoid=431&hl=add%2Fdrop&returnto=search#Drop/Add/Withdrawal_Procedures>

1. ***Academic Honesty***

UW System policy (UWS 14) states that students are responsible for the honest completion and representation of their work, for the appropriate citation of sources, and for respect of others' academic endeavors.  Students suspected of academic misconduct will be asked to meet with the instructor to discuss the concerns. If academic misconduct is evident, procedures for determining disciplinary sanctions will be followed as outlined in UWS 14. A direct link to this policy can be found here:  <https://docs.legis.wisconsin.gov/code/admin_code/uws/14>

1. ***Grade Reviews/Appeals***

A formal grade appeal, also known as a Grade Review, can be requested in instances when the student feels that he or she was not provided a syllabus with a grading scale in a timely manner (i.e., the end of the second week of classes) and/or the instructor did not stick with the grading scale published in the syllabus. Questions of whether or not the instructor appropriately graded one or more of the course assignments, quizzes, exams, etc. are not matters to be decided by a formal grade appeal, but rather should betaken up with the instructor directly. Information on grade reviews can be found in the University Handbook, Chapter 7, Section 5.A link to the university’s policies on non-academic misconduct can be found at: <https://www.uwsp.edu/acadaff/Pages/gradeReview.aspx>

1. ***Non-Academic Misconduct***

Information on non-academic misconduct can be found in Chapters 17 and 18 of the Student Rights and Responsibilities Document.A link to the university’s policies on non-academic misconduct can be found at: <https://www.uwsp.edu/dos/Pages/stu-conduct.aspx>.

1. ***Confidentiality***

Under FERPA, students cannot remain anonymous in a class. Students are permitted to know who else is in their class.

 Learning requires risk-taking and sharing ideas. Please keep your classmates’ ideas and experiences confidential outside the classroom unless permission has been granted to share them.

 This course may require students to post their work online using applications or services that have not been approved by UW-system. In this situation, the students work will only be viewable only by his or her classmates. None of the work submitted online will be shared publicly. Some assignments require account creation for online programs. The instructor of this course will not share your academic records (grades, student IDs). Confidentiality of student work is imperative, so you should not share the work of your peers publicly without their permission. By participating in these assignments, you are giving consent to sharing of your work with others in this class and you recognize there is a small risk of your work being shared online beyond the purposes of this course. Examples of additional risks include data mining by the company providing the service, selling of your email to third parties, and release of ownership of data shared through the tool. Please contact your instructor prior to the due date if you wish not to participate in these online assignments due to confidentiality concerns.

 UW-System approved tools meet security, privacy, and data protection standards. For a list of approved tools, go to: <https://www.wisconsin.edu/dle/external-application-integration-requests/>. Tools not listed on the website linked above may not meet security, privacy, and data protection standards. If you have questions about tools, contact the UWSP IT Service Desk at 715-346-4357. Links to the Terms of Use and Privacy Polices for tool used at UWSP be found at: <https://www.uwsp.edu/online/Pages/Privacy-and-Accessibility-Links.aspx>

 Here are steps you can take to protect your data and privacy:

* Use different usernames and passwords for each service you use
* Do not use your UWSP username and password for any other services
* Use secure versions of websites whenever possible (HTTPS instead of HTTP)
* Have updated antivirus software installed on your devices

 Additional resources regarding information security at UWSP can be found at: <https://www.uwsp.edu/infosecurity/Pages/default.aspx>.

 It is important for students to understand that faculty are required to report any incidents of maltreatment, discrimination, self-harm, or sexual violence they become aware of, even if those incidents occurred in the past, off campus, or are disclosed as part of a class assignment. This does not mean an investigation will occur if the student does not want that, but it does allow the university to provide resources to help the student continue to be successful.

1. ***Intellectual Property - A Guide to Student Recording & Sharing Class Content***

Lecture materials and recordings for this class are protected intellectual property at UW-Stevens Point. Students in this course may use the materials and recordings for their personal use related to participation in this class. Students may also take notes solely for their personal use. If a lecture is not already recorded, you are not authorized to record my lectures without my permission unless you are considered by the university to be a qualified student with a disability requiring accommodation. [Regent Policy Document 4-1] Students may not copy or share lecture materials and recordings outside of class, including posting on internet sites or selling to commercial entities.  Students are also prohibited from providing or selling their personal notes to anyone else or being paid for taking notes by any person or commercial firm without the instructor’s express written permission. Unauthorized use of these copyrighted lecture materials and recordings constitutes copyright infringement and may be addressed under the university's policies, UWS Chapters 14 and 17, governing student academic and non-academic misconduct.

1. ***Sample Coursework Permission***

The instructor may wish to use a sample of your work or some of the feedback you provide on the course in future teaching or research activities. Examples:  showing students an example of a well-done assignment; analyzing student responses on a particular question; discussing teaching techniques at a conference. If your coursework or feedback is used, your identity will be concealed.  If you prefer not to have your work included in any future projects, please send the instructor an e-mail indicating that you are opting out of this course feature. Otherwise, your participation in the class will be taken as consent to have portions of your coursework or feedback used for teaching or research purposes.

1. ***Revision Clause***

This syllabus, the provided schedule, and all aforementioned coursework, are subject to change. It is the student’s responsibility to check the course website for corrections or updates to the syllabus. Any changes will be clearly noted in a course announcement or through email.

1. ***COVID-19***

Many COVID-19 restrictions have been lifted, both across the state and on UW-Stevens Point campuses. Yet COVID cases continue, so it’s important to continue taking precautions. Here are the procedures UW-Stevens Point has in place for fall.

 **Face Coverings** are not required but are encouraged.

* Consider wearing a mask in crowded indoor spaces and when in close proximity outdoors.
* Please be respectful of individual choices to wear or not wear a face covering, and to those who have a higher risk of complications.
* Masks are required in Student Health Service, UWSP Counseling Center and the Speech, Language and Hearing Clinic.
* Here’s more on well-fitted [face coverings](https://www3.uwsp.edu/coronavirus/Pages/Face-Coverings.aspx).

 **For more information,** visit our COVID [website](https://www3.uwsp.edu/coronavirus/Pages/default.aspx). Students with questions may call Student Health Service at 715-346-4646.