

SYLLABUS
ACCOUNTING 310
Intermediate Financial Accounting I

UW-Stevens Point
School of Business & Economics

Instructor: Ruixue Du

Office: CPS 412

Email: Ruixue.Du@uwsp.edu

Office Hours: T & R 2:00 PM – 3:30 PM or by Appointment

Class times and locations: Sec 1&2 TR 12:30 PM -1:45 PM in CCC 101

Course Web site: D2L

Course Materials: Intermediate Accounting, Kieso, Weygandt, Warfield; 15th Edition.

Communication:

For most purposes, the best way to contact me between class sessions is to send me e-mail. **To ensure a reply**

- include a **detailed subject line** in your e-mail Your subject line should be up-to-date (not an old topic from a previous message)
- include your **course number** and **section number**, e.g. Acct 311 Section 1.
- include your **full name** and **student ID** in your email.

I check my e-mail on a regular basis and am usually able to respond to your messages within 24 hours during weekdays. However, if the correct email format is not followed, response may delay.

I want to know how you are doing as the course progresses, especially if any problems come up. Communication takes effort from both parties! Please feel free to stop by my office or set up an appointment with me to discuss any questions or concerns you may have.

Here are two examples on email formats. The first one is inappropriate and the second one is appropriate.

Inappropriate Format:

The screenshot shows an email client interface. At the top, there is a 'Send' button and a toolbar with icons for attachments, images, and other functions. The 'Options...' menu is set to 'HTML'. The 'To...' field contains 'rdu@uwsp.edu'. The 'Cc...' field is empty. The 'Subject:' field contains 'Homework'. A yellow callout bubble points to the subject line with the text: 'Subject Line', 'X Missing homework chapter: chapter 1', 'X Missing Course number Acct 210', and 'X Missing Section number Section 5'. Below the subject line is a rich text editor toolbar with 'Tahoma' font, size '10', and buttons for bold, italic, underline, bulleted list, numbered list, link, unlink, text color, and background color. The email body contains the text: 'Hi, I am wondering whether chapter 1 homework is due today. Bob'. A yellow callout bubble points to the name 'Bob' with the text: 'X Missing full name' and 'X Missing student ID'.

Appropriate Format:

The screenshot shows an email client interface. The 'To...' field contains 'Du, Ruixue'. The 'Cc...' field is empty. The 'Subject:' field contains 'Homework Chapter 1 Acct 210 Section 5'. Below the subject line is a rich text editor toolbar with 'Tahoma' font, size '10', and buttons for bold, italic, underline, bulleted list, numbered list, link, unlink, text color, and background color. The email body contains the text: 'Hi Professor Du, I am wondering whether chapter 1 homework is due on Tuesday 1/31. Thank you, Bob Robert Gates Student ID: 11111111'.

SBE Mission:

The UWSP School of Business and Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, businesses, economy and 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

SBE Program Learning Objectives:

- Students will be able to apply core concepts, models and methods from business, accounting and economics in identifying and solving problems.
- Students will be able to work effectively with others in team settings.
- Students will be able to craft and present an effective oral presentation.

Course Description:

Concepts, elements, and generally accepted accounting principles associated with financial statements, including income measurement and valuation of assets and equities. Prereq: 210.

Grading:

| | |
|---------------|-------------------|
| Exam 1 | 100 Points |
| Exam 2 | 100 Points |
| Exam 3 | 100 Points |
| Quizzes | 100 Points |
| Assignments | 80 Points |
| Group Project | 20 Points |
| Total | 500 Points |

Grading Scheme:

| # | Symbol* | Start %* |
|----|---------|----------|
| 1 | F | 0 |
| 2 | D | 60 |
| 3 | D+ | 66 |
| 4 | C- | 70 |
| 5 | C | 73 |
| 6 | C+ | 77 |
| 7 | B- | 80 |
| 8 | B | 83 |
| 9 | B+ | 87 |
| 10 | A- | 90 |
| 11 | A | 93 |

Exams:

There are three exams. Each accounts for 100 points. All exams are in **multiple choice** format.

- Exam 1 covers chapter 1, 2, 3, and 4. It is scheduled on **Thursday Oct. 5th** during regular class time (75 minutes).
- Exam 2 covers chapter 5, 6, 7, and 8. It is scheduled on **Thursday Nov. 9th** during regular class time (75 minutes).
- Exam 3 is **comprehensive**, which covers all the chapter we have discussed by the end of the semester. It is scheduled in class on **Tuesday Dec. 19th** from **8:00AM – 10:00AM** (120 minutes). Exam 3 is the **final exam**.

Should you not be able to take the test, you **must notify me in advance**. No make-up exam will be given unless you demonstrate in advance (and I agree) that a significant life-event prevents you from attending class or if you have a documented emergency.

Quizzes:

Eleven in class quizzes will be given throughout the semester, each accounting for 10 points. **One lowest-score** quizzes will be **dropped** from your final grade. So 100 quiz points will be included in your final grade.

- The quizzes will be offered online on D2L.
- Each quiz has 10 multiple-choice questions.
- You might see 11(12) questions in some quizzes. The last one (two) questions is (are) a bonus question. You get an extra point by answering it correctly. However, you won't lose any point if you miss it.
- The overall quiz grade is capped at 100 points.
- You will have 15 minutes to work on these questions.

- A zero will be automatically given if a quiz is not submitted within the time limit.
- Please bring a laptop or other electronic device with you on the scheduled quiz days.
- If you need a laptop, university laptops are available for checkout through the library.

Laptop Checkout Guideline : <http://www.uwsp.edu/library/Pages/laptopCheckout.aspx>

Should you not be able to take the quizzes on the scheduled dates, you **must notify me in advance**. No make-up quiz will be given unless you demonstrate in advance (and the instructor agrees) that a significant life-event prevents you from attending class or if you have a documented emergency.

Assignments:

Assignments:

- **Collection:**
 - I will randomly collect four assignments (20 points each), although you are responsible of completing all assignments.
 - Assignments are due on the due dates **before class ends (i.e. 1:45 PM on due dates)**. I will announce in class on each due date that whether I am collecting the assignment that day or not.
 - Late assignments will not be graded unless with justifications that the instructor accepts. Accepted late assignments will only be given **up to 50%** of the original points.
- **Submission:** Three ways you can submit your assignment:
 1. 1. Bring **a laptop** to class on assignment due dates, so that you can submit the assignment to Dropbox in class.
 2. 2. Bring **a USB flash drive** (with your assignment document saved on it) with you to class on assignment due dates. You can use the computer in classroom to submit your assignment.
 3. 3. Submit the assignment on D2L Dropbox to the available assignment folder on your **personal computer at home before class starts**.
 - a. If I announce in class I will collect that assignment, the most recent submission will be graded in the available assignment folder.
 - b. If I do not collect that assignment, you don't have to do anything before next assignment becomes due.
 - c. When the next assignment becomes due, you can substitute that uncollected one with your next assignment.

- **Format**
 - All assignments should be typed and submitted electronically on **D2L via Dropbox.**
 - Only **Word or PDF** files will be accepted and graded.
 - Your assignment file should be **titled with chapter number, e.g. Chapter 1 or Chapter 2.**
 - A worksheet template is provided on D2L. If you use the provided Excel worksheet template, please make sure you copy all of your answers to a Word document, or save a copy in PDF format.

- **Grading**
 - Assignments are graded based on completion, rather than accuracy.

Group Project:

Refer to Group Project Guidelines on D2L for detail.

Attendance:

You are expected to attend every class and be professional and respectful to your instructor and classmates. For instance, be on time for class, do not leave the class while it is in progress for other than emergencies, turn off cell phones, only use laptops for class work. Attending only a portion of the lecture without prior permission from the instructor will lead to a **five-point reduction** in final grade on a 100-point scale.

Academic Conduct:

All students are expected to follow ethical practices in their course work. 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.

Class Schedule Acct 310 Fall 2017 *

| Date | Topic for Class | Quizzes | Assignment Due |
|---------|--------------------|------------|--|
| 9/5 T | Syllabus & Ch 1 | | |
| 9/7 R | Ch 1 | | |
| 9/12 T | Ch 2 | Chapter 1 | Ch 1: CA*1-3, Professional Research p30 & p39 |
| 9/14 R | Ch 2 | | |
| 9/19 T | Ch 3 | Chapter 2 | Ch 2: E*2-2, 2-5, 2-7, 2-10 |
| 9/21 R | Ch 3 | | |
| 9/26 T | Ch 4 | Chapter 3 | Ch 3: E3-1, 3-5, 3-11, 3-16, P3-6. |
| 9/28 R | Ch 4 | | |
| 10/3 T | Review | Chapter 4 | Ch 4: E4-3, 4-5, 4-12, 4-13, P4-3 |
| 10/5 R | Exam 1 | | |
| 10/10 T | Ch 5 | | |
| 10/12 R | Ch 5 | | |
| 10/17 T | Ch 6 | Chapter 5 | Ch 5: E5-12, 5-14, 5-17 |
| 10/19 R | Ch 6 | | |
| 10/24 T | Group Project | | FASB Research, No Class |
| 10/26 R | Ch 7 | Chapter 6 | Ch 6: E6-1, 6-2, 6-6, 6-7, 6-12, P6-1, P6-3 |
| 10/31 T | Ch 8 | Chapter 7 | Ch 7: E7-1, 7-8, 7-12, 7-14, P7-12 |
| 11/2 R | Ch 8 | | |
| 11/7 T | Review | Chapter 8 | Ch 8: E8-3, 8-9, 8-14, 8-21, P8-6, P8-11 |
| 11/9 R | Exam 2 | | |
| 11/14 T | Ch 9 | | |
| 11/16 R | Ch 9 | | |
| 11/21 T | Group Project | | FASB Research, No Class |
| 11/23 R | Thanksgiving Break | | |
| 11/28 T | Ch 10 | Chapter 9 | Ch 9: E9-1, 9-3, P9-1, P9-5, P9-7 |
| 11/30 R | Ch 10 | | Group Project Due |
| 12/5 T | Ch 11 | Chapter 10 | Ch 10: E10-5, 10-7, 10-8, 10-16, 10-19, 10-23, 10-25 |
| 12/7 R | Ch 11 | | |
| 12/12 T | Review | Chapter 11 | Ch11: E11-4, 11-5, 11-7, 11-12, 11-21 |
| 12/19 T | Final Exam | | 8:00AM – 10:00AM in CCC 101 |

* This schedule is tentative and is subject to change as the semester progresses.

* CA indicates Concepts for Analysis at the end of each chapter. For example, CA 1-3 is located in your Textbook on page 25.

* E indicates Exercise at the end of each chapter. For example, E 2-2 is located in your Textbook on page 69.