

SYLLABUS
Intermediate Accounting
UW – STEVENS POINT
SCHOOL OF BUSINESS & ECONOMICS
Accounting 311 Intermediate Accounting

Instructor:	Bo DeDeker, CPA
Office:	CPS 411
Email:	bo.dedeker@uwsp.edu
Phone:	715-572-6841 (cell phone call or text) 715-346-4418 (office)
Office Hours:	Mon and Wed 11:00 am to 11:00 pm or by request
Class times & Location:	499-01 Special Individual Course
Course Web site:	Canvas and others presented in class
Course Materials: Required Text:	Intermediate Accounting Kieso, Weygandt, Warfield, 15 th Edition ISBN-978-1-118-147290

SBE Mission:

The UWSP School of Business & Economics educates 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:

3 Chapter Quizzes'	70%
Final Exam	<u>30%</u>
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 classes 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

<u>Letter Grade</u>	<u>Percentage Score</u>
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

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Accounting 410 Section 1 Class Schedule

Module	Chap	Subject	Assignments
1	11	Depreciation, Impairments and Depletion	Exercise 11-4,11-5,11-7,11-12,11-21
2	12	Intangible Assets	Exercise 12-1,12-12,12-13
3	13	Current Liabilities and Contingencies	Exercise 13-1,2,10,13,16, Problem 13-1
4	14	Long Term Liabilities	Exercise 14-1,4,5,10, Problem P1, P2
5	15	Stockholders' Equity	Exercise 15-2,6,7,10,11,13, Problem P15-1
6	16	Dilutive Securities and Earnings Per Share	Exercise 16-1,7,10,16,23,24, Problem P16-1
7	17	Investments	Exercise 17-1,6,12,15,16, Problem P17-1,3
8	18	Revenue Recognition	Exercise 18-1,5,12,13,16,19, Problem P18-5,5
9	19	Accounting for Income Taxes	Exercise 19-1,2,4,8,12, Problem P19-4
10	20	Accounting for Pensions and Postretirement Benefits	Exercise 20-1,2,3,4,7,10,15, Problem P20-1
11	21	Accounting for Leases	Exercise 21-2,4,6,8,14, Problem P21-1,2
12	22	Accounting for Change and Error Analysis	Exercise 22-8,10,15,21
13	23	Statement of Cash Flows	Exercise 23-1,3,11