



**UNC
GREENSBORO**
Bryan School of
Business and Economics

Department of Accounting and Finance
Accounting 318-02/518-02: Intermediate Accounting I
Course Syllabus
Spring 2023
Online

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Office Hours : In-office Tue/Thur 12:30-2:00PM, on Zoom Mondays from 10AM-11:00AM, and by appointment

As we return for spring 2023, please uphold UNCG's culture of care to limit the spread of covid-19 and other airborne illnesses. These actions include, but are not limited to:

- *Engaging in proper hand-washing hygiene*
- *Self-monitoring for symptoms of covid-19*
- *Staying home when ill*
- *Complying with directions from health care providers or public health officials to isolate if ill*
- *Completing a [self-report](#) when experiencing covid-19 symptoms or testing positive for covid-19*
- *Following the CDC's [exposure guidelines](#) when exposed to someone who has tested positive for covid-19*
- *Staying informed about the University's policies and announcements via the [covid-19](#) website*

Prerequisites:

For undergraduate students to be eligible to take this course, a student should have a grade of B- or better in BOTH ACC 201 and 202, and a C in ECON 201. For graduate students to be eligible to take this course they need to be admitted into the MSA in Accounting Program.

Course Description:

Focuses on the conceptual framework underlying financial reporting by business enterprises, the processes by which authoritative accounting guidelines are promulgated, and the preparation, presentation, interpretation, and use of financial statements.

Course Objectives:

This course is an integral part of a five-course sequence consisting of ACC 201, ACC 202, ACC318, ACC 319, and ACC 325. This sequence is designed to provide students with an understanding of the theory and practice underlying the measurement and presentation of financial information in accordance with generally accepted accounting principles (GAAP). The study of theory in this course will be partly accomplished by examining issues within the context of the conceptual framework developed by the Financial Accounting Standard Board (FASB). This framework emphasizes the relevance and reliability of financial information to financial-statement users, primarily investors and creditors. Topics covered include the FASB conceptual framework, the primary financial statements and the accounting and reporting (in financial statements as well as supporting disclosures) of cash, receivables, inventory, property plant and equipment, intangible assets, current liabilities and noncurrent liabilities. Consistent with The Bryan School's global focus and with current developments in accounting, attention will be paid to International Accounting theory and practices. This will be mainly accomplished by the introduction of IFRS at the same time similar materials involving U.S. theory and practices are presented. Lastly, some experience will be obtained in the use of MS Excel.

REQUIRED TOOLS & MATERIALS

This is a time intensive course.

Expect to devote a **minimum** of 6-9 nine hours a week to study the material and complete the assignments. The chapter assignments may only represent the minimum amount of work necessary to gain an understanding of the material covered in this course.

- **Canvas:** I will use Canvas for announcements and to post course materials. Please check announcements regularly.
- **First Day:** To enhance your learning experience and provide affordable access to the right course materials, this course is part of an inclusive access model called First Day. You can easily access the required materials for this course at a discounted price and benefit from single sign-on access with no codes required in Canvas. To access your materials, login to Canvas, click on your course, and click on "Wiley Course Resources" and it will prompt you to setup a Wiley account. Accept the license agreement/privacy policy if prompted. That's it! The UNCG Cashier's Office will bill you at the discounted price as a course charge for this course. It is NOT recommended that you Opt-Out as these materials are required to complete the course. You can choose to Opt-Out on the first day of class, but you will be responsible for purchasing your course materials at the full retail price and access to your materials may be suspended. Students have until the University add/drop date to "opt out", currently set for Monday, January 23rd. For more information and FAQs, go to customercare.bncollege.com. Buyer Beware:

-If you decide to not be part of The First Day program, you will need to purchase course materials separately. However, please note that the cost will likely be more expensive.

-Codes purchased from any third-party vendor are likely not to work. Many of the codes sold on Amazon Marketplace and similar are defective or already activated. This may cause you a delayed start to the semester.

-Note that materials purchased outside of the First Day access program and/or directly online

from third party sites may not grant the access to the correct course materials and neither the bookstore nor Pearson can resolve any issues that may arise.

- **Text:** *Intermediate Accounting* (17th edition). Kieso, Weygandt & Warfield and access to WileyPlus. This is already included with the First Day Program
- **WileyPlus:** You can watch this [First day video](#) to learn how to get logged on to WileyPlus through the First Day Program. Just click on “Wiley Course Materials” in Canvas and follow the steps.

This Course Supports the Following Bryan School Learning Goals:

(<https://catalog.uncg.edu/business-economics/>)

- Students will implement the various steps of the critical thinking process, supported by the appropriate use of analytical and quantitative techniques, to formulate recommendations for subsequent decision making.
- Students will apply appropriate ethical standards when making recommendations for business decision making.
- Students will be able to plan, schedule, contribute to, and lead projects.

Course Philosophy:

Mastery of the material covered in this course is **essential** for professional accountants, **regardless of specialization**. As future accounting professionals, you must be prepared for a significantly more challenging and complex environment than ever before. It is no longer sufficient to obtain narrow technical training largely based on rote memorization of existing rules and regulations. It is important that you acquire a thorough comprehension of the principles that govern financial accounting and reporting and that you can apply these principles to existing problems as well as to emerging issues. You also need to be aware of the **ethical** and **international** aspects of accounting and must be able to **communicate** information clearly and concisely.

When and where is class?

This is an ONLINE course and classroom instruction is not required.

This class is online, asynchronous with no required meeting times. All materials will be available in Canvas. I will host weekly virtual office hours. You may join my online office hours to ask questions, or you can email me for an appointment to meet at a mutually convenience time.

Semester Dates: Classes Begin January 9, 2023 and end April 26, 2023 with final exams beginning on April 28th.

Final Examination Schedule: Your final examination will follow the UNCG final exam schedule and will be given online through WileyPlus. Additional details are below in the Exam Policies section of the syllabus.

A WORD ABOUT THE CLASS SCHEDULE

The class schedule will be outlined online in Canvas. It is the intention of the instructor that the course syllabus and calendar will be followed as outlined. However, as the need arises, there may be adjustments to the either or both the syllabus and calendar. Students will be notified via Canvas announcement if there are any changes. However, please note that I do not accept late work or extend due dates on an individual student basis. I do drop one homework grade in each category (with certain exclusions) I will also drop your lowest or one missed “regular” exam grade.

Grading:

Course grades will be calculated as shown below.

• 4 Regular Exams on WileyPlus (2-3 chapters per exam, see tentative schedule)	52.5%
• Cumulative Final Exam	25%
• Brief Exercise Homework on WileyPlus (There will be one of these per chapter)	7.5%
• Exercises and Problems Homework on WileyPlus (There will be one of these per chapter, plus 2-3 Data Analytics assignments for 518 students only).	<u>15%</u>
Total	<u><u>100%</u></u>

The grading scale for undergraduate students is as follows:

A	93 and above
A-	90 – 92.99%
B+	87 – 89.99%
B	83 – 86.99%
B-	80 – 82.99%
C+	77 – 79.99%
C	73 – 76.99%

C-	70 – 72.99%
D+	67 – 69.99%
D	63 – 66.99%
D-	60 – 62.99%
F	< 60%

Note that an accounting major requires a minimum grade of C in this course for a student to be able to take further courses in accounting.

The grading scale for graduate students is as follows:

A	93 and above
A-	90 – 92.99%
B+	87 – 89.99%
B	83 – 86.99%
B-	80 – 82.99%
C+	77 – 79.99%
C	73 – 76.99%
F	Below 73%

Exams

Four regular exams will be administered during the semester. The exams will consist of mostly open-ended problems, many of which will be similar to ones that you will work on your homework assignments. There will also be a small amount of multiple-choice questions. These exams will be taken on WileyPlus and will have a time limit. Since these exams will be taken un-proctored at home, they are essentially open-notes exams. The problems will be challenging and require you to think critically, so you will not always be able to simply follow a template or formula in your notes. I will drop your lowest score out of these four regular exams.

The final exam is cumulative and will also include chapter 14. This final is worth 25% of your grade. The format will be the same as the regular exams but will be longer and will cover material across the entire course.

Homework Assignments

You will have two categories of homework assignments, both of which will be completed on WileyPlus online.

- (1) **Brief Exercise Assignments.** These are the shorter problems at the back of each chapter that should only be completed after you have read the chapter and watched any available videos that apply to that chapter. These assignments are meant to apply the concepts and theory in the chapter in shorter questions to “get your feet wet.” All these assignments are averaged together make up 7.5% of your overall grade. I will drop your lowest score in this category.

(2) Exercises and Problems Assignments. These will include longer problems that will allow you to apply the material that you have learned from the chapter through slightly more complex examples. These are the kinds of problems you should expect to see on the paper exams. Each assignment in this category should take you a few hours, so plan accordingly. All of these assignments averaged together make up 15% of your overall grade. I will drop your lowest score in this category.

(2 Cont.) ACC 518 students will have 2-3 extra assignments in this grade category but will look different from the normal exercises and problems homework. These assignments will be short data analytics (Excel) assignments. **Students enrolled in ACC 518 MUST complete these extra assignments to receive credit for the graduate course, thus, these are not eligible for the one dropped assignment in this grade category.**

You are given unlimited attempts on each brief exercise and exercise/problems homework assignment. I strongly encourage you to take advantage of this and work as hard as you can to get every problem right, no matter how long it may take. That being said, please do not just get through the assignment to get all the points you can. The reason I give you unlimited attempts is to not make it easy on you, but to give you the opportunity to learn and try again until you get it right. **I do not accept late assignments for ANY REASON, so please work several days ahead of the due dates.** I will drop one short exercise assignment and one exercise/problems assignment. Don't use those drops unless you absolutely have to!

Accounting Cycle Review Assignment (in Exercises and Problems category)

This assignment is meant to test your knowledge that you should have gained from ACC 201 regarding journal entries, financial statements, etc. If you struggle with this assignment, then you need to review your material from ACC 201 and/or study chapter 3 in this textbook. It tests your knowledge of basic journal entries, adjusting entries, and basic financial statements. It is setup just like your homework in that you have unlimited attempts. There are 12 exercises/problems in this assignment, plus one more very long comprehensive problem, so it should take you a few hours to complete, even if you know the material well. I will not have any lecture videos on this topic since it is a review from a prior course. That being said, let me know if you have any questions on any of the problems on this assignment. This is included in the "exercises and problems" homework category. Although I set the due date for the 2nd week of class, I suggest that you try to complete this assignment in week 1 if you can. This assignment is NOT eligible to be dropped as your lowest homework grade.

Extra Credit Opportunity

Excel Certification: I will add 8 points to your Final Exam Score if you become Excel Certified during this Spring 2023 semester. This is a free and amazing opportunity to add a wonderful skill and piece to your resume that employers strongly desire in candidates. Learn more at this [website](#).

If you have any questions, please contact Josh Moore at msoffcrt@uncg.edu

Sign up early because slots are limited! Please note that as the end of the semester gets nearer, there may be fewer seats.

EXTRA BONUS OPTION: I often see students who express interest in this at the beginning of the semester and then get too busy. So, I will give you 12 points added to your final exam (instead of the 8 mentioned above) if you pass the Excel Certification BEFORE SPRING BREAK, which starts 3/4/23.

Course Expectations

- A solid understanding of the concepts, methods, and terminology covered in ACC 201 is critical to the mastery of the concepts covered in this course. It is assumed that students are proficient with the basic mechanics of accounting: journalizing transactions in good form, posting entries to the general ledger, preparing the trial balance, etc. It is also assumed that students are familiar with the preparation of the primary financial statements. If you are not comfortable with your skills in these areas, you are well advised to spend some time consulting your textbook and/or notes from ACC 201 to bring yourself up to speed. As mentioned earlier, the accounting cycle review assignment will be a good measurement to show you where you stand on ACC 201 material.
- **Accounting 318/518 is a rigorous and time-consuming course. It requires in-depth study and analysis and should not be undertaken casually. Here are some steps you may take to avoid the common "I understand the material, but I just can't do it on the exam" syndrome:**
 1. Do not take this course in conjunction with a full class load, full-time work and an extensive social life. One or more of these commitments will have to go. This course will require a substantial amount of time, especially with it being a summer course.
 2. Don't wait until the due date or day before an exam to do assignments and/or study, it will be too late.
 3. Stay up-to-date in all assignments and complete them several days before the due date.
 4. Consult me **BEFORE YOU HAVE SERIOUS DIFFICULTIES!**
 5. **If you feel you need to drop the course at any time, PLEASE TALK TO ME FIRST! I want to make sure that it is truly in your best interest to drop.**

TECHNOLOGY AND COURSE EXPECTATIONS

Computer Resources and Internet Access:

Online Learning: This is an online class where most of your learning will be done through use of the textbook and materials available online. You must have reliable high-speed access to the internet and a reliable computer to take this class. Saying that you are having problems with your computer is not a valid excuse for not completing assignments. Most materials for this course will be completed online through Canvas and WileyPlus.

Check your UNCG email **DAILY** for email messages from me and check the Canvas Announcements regularly. I will post announcements and other information on Canvas. Use my email address at the top of page one of this syllabus when sending me messages. Failing to read the syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments or exams.

Online Learning Expectations

Online learning **does not** mean that you can work at your own pace or on your own schedule. There is a detailed schedule available of the material to be covered and when it will be covered. The assignments have scheduled windows when you must complete them. **I will work with you as best I can, but ultimately it is your responsibility to look at this schedule and ensure you are able to meet these commitments. If your work schedule, travel schedule or other responsibilities will not allow you to complete the required assignments at the set times, then you need to drop this class.**

Help for Computer Issues:

Assignments will be available well in advance of the due date. As such, I will not grant extensions on an individual basis due to technical problems. Please use the resources listed below and have high-speed internet and a reliable computer to complete the assignments for this course.

It is your responsibility to have your technology up and running in a reliable manner. Saying that you are having problems with your technology is not a valid excuse for not completing assignments.

- If you are experiencing a problem with the WileyPlus, please visit [Wiley Support](#). This ensures that customer service has a record of the issue. After contacting Wiley, please send me an email before the assignment is due to let me know about the issue. You can also call them at 1-877-762-2974.
- For challenges with the University System, please contact 6TECH.
Website: <https://its.uncg.edu/Help/6TECH/>
Telephone: 336-256-TECH (8324)
Email: 6-TECH@uncg.edu

CODE OF CONDUCT FOR THIS CLASS

The conduct required in this class is designed to prepare you for the work environment. In addition to teaching you the skills needed in business, the course also helps to get you “work ready.” Professionalism is required and will adhere to the Bryan School Faculty and Student guidelines (link below). I expect you to conduct yourself professionally throughout the semester. This means that anything you post to Canvas, email messages, and voice messages should be respectful and constructive. If you send me an email, please be polite and professional, and please allow me 24 hours to respond. As instructor of this course, I pledge to:

- Be available for questions and concerns
- Provide you with information in advance so you can schedule your work
- Provide supplemental instruction/examples to support the learning process
- Treat you fairly with respect to exams, grading, etc.
- Be respectful of you and to have a positive attitude
- Provide timely feedback on assignments and exams

Students are expected to abide by the UNCG's Academic Integrity Policy and the Student Code of Conduct:

- **Student Conduct:** <http://sa.uncg.edu/handbook/student-code-of-conduct/>
- **Bryan School Faculty & Student Guidelines:** <https://bryan.uncg.edu/wp-content/uploads/2017/08/Faculty-and-Student-Guidelines-2018-2019.pdf>
- **Academic Integrity Policy:** <https://drive.google.com/file/d/0B0rFGGhJvbDHUEXSZmFFaWFmb00/view>

The **Academic Integrity webpage** has additional resources for students. By submitting an assignment, each student is acknowledging their understanding and commitment to the Academic Integrity Policy on all major work for the course. Refer to the following URL: <https://osrr.uncg.edu/academic-integrity/> .

Any evidence of cheating, falsification or facilitating academic dishonesty that is brought to my attention is considered a violation of UNCG's Academic Integrity Policy and will be documented as such. Students found guilty of violating the policy will receive grade-related sanctions determined on a case-by-case basis.

A violation of this code of conduct may result in class sanctions. I also reserve the right to report your conduct to the appropriate office within the University system for further assistance, consultation, evaluation and/or disciplinary action.

Questions regarding Grades, Assignments, etc.	I welcome your questions (ALL QUESTIONS) – please email me or see attend my virtual during office hours
Conflicts with Other Students	You are encouraged to ask questions and participate in discussion boards, but you must do so respectfully. There may be times that you disagree with the questions or views expressed by other students. Please treat others as you would be treated and be open-minded.
Conflicts with Me	My goal is to create positive learning environment. I encourage you to respectfully bring any concerns to me as I take all student concerns seriously. If it is a private issue concerning you, please do so individually by emailing me to schedule an appointment.

Cheating	Do not cheat. The only thing you ever really own is your integrity. You must work independently on exams and may not give or receive help and may only use approved resources on exams. If you violate the academic integrity policy, I will report the incident in accordance with the Academic Integrity policy.
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UNIVERSITY RESOURCES:

Office of Accessibility Resources & Services (OARS): UNCG seeks to comply fully with the Americans with Disabilities Act (ADA). Students requesting accommodations based on a disability must connect with the Office of Accessibility Resources and Services (OARS) in 215 Elliott University Center, (336)334-5440, oars.uncg.edu. Any requests for special accommodations must come through that office with the appropriate paperwork.

Religious Obligations Statement: Students must notify me at least one week prior to a religious observance if it will interrupt the ability to submit an assignment by the due date. Students will be granted up to two such accommodations with appropriate notification. In such instances, a due date in advance of the religious obligation will be arranged. For more information on UNCG's Religious Obligations policy, visit: <https://catalog.uncg.edu/academic-regulations-policies/university-policies/> (Class Attendance section).

Health & Wellness Statement:

Your health impacts your learning. Throughout your time in college, you may experience a range of health issues that can cause barriers to your learning. These might include physical ailments, illnesses, strained relationships, anxiety, high levels of stress, alcohol/drug problems, feeling down, or loss of motivation. Student Health Services and The Counseling Center can help with these or other issues you may be experiencing. You can learn about the free, confidential mental health services available on campus by calling 336-334-5874, visiting the website at <https://shs.uncg.edu/> or visiting the Anna M. Gove Student Health Center at 107 Gray Drive. Help is always available.

Inclement Weather Concerns:

In the event of an adverse weather event (ice, snow, hurricane), this class will follow the University schedule as posted on the website or by calling 336-334-5000. Please refer to these sources prior to class time.

Academic Integrity Policy:

Students in the Bryan School must conform to all existing principles found in UNCG's Academic Integrity Policy and the Student Code of Conduct. Further details may be found at the following sites: <http://sa.uncg.edu/handbook/academicintegrity-policy/> and <http://sa.uncg.edu/handbook/student-code-of-conduct/>.

Tentative Course Schedule:

The Tentative Course Schedule, presented on the next page, is intended as a general guide and is subject to change based upon actual developments in class. Modifications and updates will be announced in class and a revised Course Schedule will be available on Canvas.

ACC 318/518-02 - Online

Day	Date	Homework due in WileyPlus	Exam
Monday	1/16/2023	CH 2 Assignments	
Monday	1/23/2023	CH 4 Assignments and Accounting Cycle Review Assignment	
Monday	1/30/2023	CH 5 Assignments	
Fri-Sat	2/3-4		Exam 1 - CH 2,4-5, Friday - Saturday on WileyPlus
Monday	2/6/2023	Nothing due	
Monday	2/13/2023	CH 7 Assignments	
Monday	2/20/2023	CH 8 Assignments	
Fri-Sat	2/24-25		Exam 2 - CH 7-8, Friday -Saturday on WileyPlus
Monday	2/27/2023	Nothing due	

Monday	3/6/2023	Spring break week - nothing due	
Monday	3/13/2023	Chapter 9 Assignments	
Monday	3/20/2023	CH 10 Assignments	
Fri-Sat	3/24-25		Exam 3 - CH 9-10, Friday - Saturday on WileyPlus
Monday	3/27/2023	Nothing due	
Monday	4/3/2023	CH 11 Assignments	
Monday	4/10/2023	CH 12 Assignments	
Monday	4/17/2023	CH 13 Assignments	
Fri-Sat	4/21-22		Exam 4 - CH 11-13, Friday - Saturday on WileyPlus
Wednesday	4/26/2023	Chapter 14 Assignments	
Fri-Sat	4/28-29		Final Exam On WileyPlus- All Chapters - Opens Fri at 6AM - Closes at 11:00PM on Saturday