

**Course Syllabus**  
**ACCT 6330.501**  
**Intermediate Financial Accounting I**  
The University of Texas at Dallas

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## Course Information

### Course

Course Number Section	ACCT 6330-501
Course Title	Intermediate Financial Accounting I
Term and Dates	Spring 2026 (Jan. 20 – May 15, 2026)

### Professor Contact Information

Professor	William Cready
Office Phone	972-883-4185
Email Address	cready@utdallas.edu
Office Location	JSOM 4.801
Office Hours	Modnays, 5:30 to 6:30PM in office, online by appointment
Class Lecture	Mondays, 7:00PM to 10:00PM, JSOM 2.722
Other Information	Outside of classroom sessions, the discussion board is the best forum to ask questions about course material. For course performance, exam, and grade related questions, eLearning email is the best way to reach Dr. Cready.

### About the Instructor

William Cready is the Adolf Enthoven Professor of Accounting and UTD's accounting area coordinator. He holds a Ph.D. in accounting from The Ohio State University and has passed both the CPA and CMA examinations. He has previously been on the accounting faculties of The University of North Carolina at Chapel Hill, Texas A&M University, and Louisiana State University.

### Student Resources

[Student Resources](#): a variety of resources are available to help students to obtain counseling, health care, and academic support.

### Course Description

This course is designed to give students with a basic understanding of financial accounting a more thorough understanding of the intricacies of the generally accepted accounting principles (GAAP) that guide publicly available financial statements. The course will cover the theoretical concepts, standards, principles and procedures underlying GAAP. Financial reporting will be explored from the perspective of financial statement preparers and users.

### **Student Learning Objectives/Outcomes**

- (1) Students will gain an understanding of the environment and theoretical structure of financial accounting and will be able to apply those concepts to transactional analysis.
- (2) Students will be able to complete all the steps in the accounting processing cycle and apply GAAP as required.
- (3) Students will gain a thorough understanding of GAAP and be able to apply those standards as they relate to the valuation of transactions and the development of financial statements.
- (4) Students will be able to apply GAAP as it pertains to accounting principles for current and long-term asset accounts.

### **Required Textbooks and Materials**

Kieso, Weygandt, and Warfield, Intermediate Accounting, 19th Edition, with Blackboard Integrated WileyPlus

- **The online WileyPlus platform is required** – this is best purchased inside eLearning when you get access to the course in eLearning and you will have immediate access to the eBook, materials and assignments)

Single-term WP Access Card	ISBN = 9781394246205
Multi-term WP Access Card	ISBN = 9781394246229
Single-term WP Access - API	ISBN = 9781394246236
Multi-term WP Access - API	ISBN = 9781394246243
Single-term WP Access + LL	ISBN = 9781394254514
Multi-term WP Access + LL	ISBN = 9781394254521
Loose leaf	ISBN = 9781394254439

Textbooks and some other bookstore materials can also be ordered online through Off-Campus Books <http://www.offcampusbooks.com> or the UT Dallas Bookstore

### **Technical Requirements**

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important technical requirements on the [Getting Started with eLearning](#) webpage.

## Course Access and Navigation

This course can be accessed using your UT Dallas NetID account on the [eLearning](#) website. Please see the course access and navigation section of the [Getting Started with eLearning](#) webpage for more information.

To become familiar with the eLearning tool, please see the [Student eLearning Tutorials](#) webpage.

UT Dallas provides eLearning technical support 24 hours a day, 7 days a week. The [eLearning Support Center](#) includes a toll-free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

## Communication

This course utilizes online tools for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [Student eLearning Tutorials](#) webpage for video demonstrations on eLearning tools.

Student emails and discussion board messages will be answered within 3 working days under normal circumstances. **Server Unavailability or Other Technical Difficulties**

The University is committed to providing a reliable learning management system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online [eLearning Help Desk](#). The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

## Course Policies

### *Exams*

The course comprises of two exams. Both will be administered in class.

### *Missed Exams:*

1. In order to receive a passing grade for the course, you **MUST** take both exams. Under no circumstances, will a student be allowed to “substitute” one exam for a missed exam.
2. There is **NO** makeup exam. If you “have to” miss the exam (backed by signed document from authorized person), you need to contact me at least three days (workdays) ***ahead*** of exam day and take it ***before*** the rest of students do. Failure to do so will result in zero for the exam and for the course. I will determine the date and time for you to take the exam, and you must make arrangements to take it at that time.
3. Excused absences from the scheduled exam dates may be given for verifiable medical or family emergencies. Written documentation must be provided to qualify for an “excused absence”.

Students who do not show up for an exam without making arrangements with me ***prior*** to the exam will receive a zero.

#### *Extra Credit*

There is no extra credit availability in this course.

#### *Special Assignments*

NONE

#### *Website Participation*

Students should login, at a minimum, on a weekly basis to the e-learning class site. Information related to the course and the ongoing schedule will be posted there. Students are also required to participate in all class activities such as discussion board, chat or conference sessions and group projects. Class sessions are held Monday evenings on campus.

### Student Assessment

#### **Grading Information**

##### *Weights*

<b>Assessments</b>	<b>Point Values</b>	<b>Weights</b>
Midterm Examination	100 Points	33.33 %
Final Examination	100 Points	33.33 %
Module Quizzes (8)	40 Points Total	13.34 %
Food Labels Discussion	11 Points	3.67 %
Acquired in a Business Combination R&D Discussion	15 Points	5%
Online Module Discussion Forum Participation	10 Points	3.33%
Module Adaptive Learning Assignments	24 Points	8%
<b>Total</b>	<b>300 Points</b>	<b>100 %</b>

## Grading Scale

Scaled Score	Letter Equivalent
100 – 90 %	A
89 – 80 %	B
79 – 70 %	C
69 % - 0	F

## Grading Policy

Translation of the total score into a letter grade will be based on the instructor’s judgment. The letter grade will reflect each student’s performance relative to the class and standards expected of graduate students.

### *Accessing Grades*

Students can check their grades by clicking “My Grades” under Course Tools after the grade for each assessment task is released.

### **Assessments/ Assignments**

#### **1. “Suggested Problems”:**

Suggested exercises and/or problems are available for each session along with the solutions. While there will be no points allocated to homework, there is a direct correlation between working problems and performing successfully on examinations.

The solutions to all suggested exercises or problems are posted for your review in eLearning. I always recommend that you give a thorough effort to working the problem prior to looking at the solutions. Additional text book publisher provided learning aids including additional problem material are provided in each online module. I recommend that you look at these and work as many as your time will allow. Accounting is a practice discipline and the more problems you work, the better you will understand the material. Also, there is a very strong relationship between practicing the suggested problems and achieving a passing grade on the CPA exam later if you plan on pursuing that designation.

#### **2. Discussion Board Assignments:**

There are two directed discussion board assignments. These involve responding to the assigned material using the specified course discussion board website. The quantity and quality of your contribution to these discussions will be evaluated by the course TA and myself and assigned a numerical grade.

### **3. Module Posting Activity:**

A number of online posting forums are provided for each course module in the course discussion board. Participation is required. Posts can pertain to online or in-class lectures, textbook content, website content, and text suggested exercises. Please note this activity is entirely separate from posting components of the course's discussion board assignments.

### **4. Quizzes:**

Quiz material is provided for each of the eight modules. The online quiz portion of this material consists of a series of multiple choice questions that are to be answered online. The quiz is timed. You may use your notes or any other course material to answer these questions while taking the quiz. You may not consult with fellow students in answering quiz questions. You will have two opportunities to take each quiz with the higher score counting toward your grade. But the quiz will only count if it is taken on or before the quiz due date.

In addition to the online quiz, additional workout problem material as well as suggested textbook exercises are provided in each module. This material is to help you prepare for the non-multiple choice portions of the two course exams.

### **5. Adaptive Learning Assignments:**

For each module you will need to complete a Wiley Plus adaptive learning assignment. The first four module assignments are due prior to the midterm and the last four are due prior to the final exam. They provide an adaptive review of completed module material.

### **6. Attendance:**

While in-person class attendance is recommended, it is (apart from examination sessions) not required. A complete set of course material, inclusive of instructor prepared lectures over important course material are available on the course e-learning site. Class sessions will not be livestreamed. Exam review sessions will be conducted on Teams.

## Academic Calendar

	WEEK/ DATES	TOPIC	READINGS	ASSESSMENT / ACTIVITY	DUE DATE
MODULE 0		Course Access and Self-Orientation	Course Syllabus		
MODULE 1	Weeks 1&2 01/25 & 02/01	The Accounting Environment	Text: Chapter 1	---	---
			Text: Chapter 1	Food Label Discussion Board Postings Due AL Exercise Due Module 1 Quiz Due	02/02 03/23 02/08
MODULE 2	Weeks 3 & 4 02/08 & 02/15	The Financial Reporting System	Text: Chapter 2, Including Appendix A & B	AL Exercise Due Module 2 Quiz Due	03/23 02/16
MODULE 3	Weeks 5&6 02/22 & 03/01	Financial Statements	Text: Chapters 3 & 4	AL Exercise Due Module 3 Quiz Due	03/23 03/02
MODULE 4	Week 7 03/08	Revenue Realization	Text: Chapter 17, Including Appendix A	AL Exercise Due Module 4 Quiz Due	03/23 03/15
<b>Spring Break 03/16-03/22</b>					
	Week 8 03/22	<b>Midterm EXAM 7:00PM to 10:00PM, 03/23.</b>			
MODULE 5	Week 9 03/29	Cash & Receivables	Text: Chapter 6	AL Exercise Due Module 5 Quiz Due	05/10 04/05

<b>MODULE 6</b>	<b>Weeks 10-11</b> 04/05 & 04/12	Inventory	Text: Chapters 7 & 8 <i>(Including LIFO retail section of Appendix 8A)</i>	AI Exercise Due Module 6 Quiz Due	05/10 04/20
<b>MODULE 7</b>	<b>Weeks 12 &amp; 13</b> 04/19 & 04/26	Operational Assets: Acquisition & Disposal	Text: Chapters 9 & 11	AL Exercise Due  R&D Acquired in a Business Combination Discussion Board Assignments & Postings Due  Module 7 Quiz Due	05/10  04/20, 04/25 & 04/27  04/27
<b>MODULE 8</b>	<b>Week 14</b> 05/03	Operational Assets: Utilization & Impairment	Text: Chapters 10 & 11	AL Exercise Due Module 8 Quiz Due	05/10 05/04
	<b>05/11</b>	<b>Final EXAM (per University Exam Schedule).</b>			

## Class Recordings

Students are expected to follow appropriate University policies and maintain the security of passwords used to access recorded lectures. Unless the Office of Student Accessibility has approved the student to record the instruction, students are expressly prohibited from recording any part of this course. Recordings may not be published, reproduced, or shared with those not in the class, or uploaded to other online environments except to implement an approved Office of Student Accessibility accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

The instructor may record meetings of this course. These recordings will be made available to all students registered for this class if the intent is to supplement the classroom experience. If the instructor or a UTD school/department/office plans any other uses for the recordings, consent of the students identifiable in the recordings is required prior to such use unless an exception is allowed by law.

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## Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the [UTD Judicial Affairs](#) web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

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## Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. A link to an online instructional assessment form will be emailed to you for your confidential use.

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## University Policies

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus. Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

***These descriptions and timelines are subject to change at the discretion of the professor.***