

	Course	Intermediate Financial Accounting I ACCT 3331 Section 001 MW 10:00am-11:15am / Blackboard Collaborate on Elearning ACCT 3331 Section 002 MW 1:00pm-2:15pm / Blackboard Collaborate on Elearning
	Professor	Yibin Zhou, Ph.D.
	Term	Spring 2020 UT Dallas Syllabus Policies and Procedures link: (https://go.utdallas.edu/syllabus-policies)

Professor's Contact Information

Office Location	JSOM 4.430
Email Address	yibin.zhou@utdallas.edu
Office Hours	Constant monitoring of the Elearning discussion board.
Class Materials	http://elearning.utdallas.edu/
Teaching Assistant	<i>Chenchen Li</i> , Email: Chenchen.Li@utdallas.edu Office hours: Constant monitoring of the Elearning discussion board, or by appointment via virtual meeting.
SI Leader	<i>Shelley Fang</i> . Email: Shelley.Fang@utdallas.edu SI Schedule: online SI sessions to be hosted Mondays and Wednesdays from 4PM - 4:40PM via Zoom
Course Material	Course materials including videos, course slides, lecture notes, homework solutions on Elearning.

Remote Lecturing

Starting from March 30, we will launch remote lecturing, using **Blackboard Collaborate on Elearning**. On the left panel of our course page, locate three tabs that we will use throughout the rest of the semester.

- (1) The first one is “**Blackboard Collaborate Ultra**”. This is where weekly lectures will be offered. These lectures will be pre-recorded. You are encouraged to study with these videos during our regular class time because imposing structure to learning has proven to be effective. However, if you cannot follow the videos during our class time, you can access them any other time.
- (2) The second one is “**Test, Surveys, and Pools**”. This is where exams will be given. Our exam will be modified to be all multiple-choice questions to make it easier to take remotely. **Exam 2 and Exam 3 will be taken during 7pm-9pm on April 13 and May 6 for both ACCT 3331.001 and ACCT 3331.002.**
- (3) The third one is “**Discussion Board**”. This is where the office hours will be held. Your TA, Chenchen Li, and I will answer them. We will monitor the discussion constantly to correct misunderstanding of the topic, if there is any.

Important Dates:

4/13 Exam 2 (7pm-9pm on Elearning)
5/6 Exam 3 (7pm-9pm on Elearning)

Missed Exams:

1. Students **MUST** take all exams. Students missing any exam will fail the course.
2. Make-up exams are given **only** for excused absences, which must be determined **prior** to the exam. If you “have to” miss the exam (backed by signed document from authorized person), you need to contact me **at least 7 days ahead of exam date** and take the make-up exam **before** the scheduled exam date. Failure to do so will result in zero for the exam.
3. Excused absences from the scheduled exam dates may be given for verifiable medical or family emergencies or UTD-sponsored activities. Written documentation must be provided to qualify for an “excused absence”.
4. Students who do not show up for an exam without making arrangements with me **prior** to the exam will receive a zero. Failure to take the make-up exam at the agreed time will result in a grade of zero.

General Course Information

Pre-requisites	ACCT 2301 OR ACCT 2302 (both with a minimum grade of C), MATH 1326 or MATH 2414 or MATH 2419
Course Description	The primary objective of this course is to extend the student's understanding of financial accounting to include advanced topics related to revenue recognition principles, the measuring and reporting of cash, receivables, inventories, PPE, and intangible assets. The course focus on both accounting theory and practice, as well as the development of professional judgment and critical thinking skills.
Learning Outcomes	<p>This course is designed to help students achieve an in-depth understanding of financial accounting sufficient to practice the profession of accounting, to solve problems at the level tested on the Uniform CPA Examination, and to properly interpret information provided by the financial reporting process. By the end of the semester, you will:</p> <ul style="list-style-type: none"> • understand the principles, assumptions, and constraints (as outlined in the FASB's conceptual framework) that guide financial reporting; • properly apply US GAAP as it pertains to current and long-term assets; • properly apply US GAAP as it pertains to revenue recognition; • understand the financial reporting implications of accounting principles and accounting policies.
Required Text*	<p>Kieso, Weygandt, and Warfield, <i>Intermediate Accounting, 17th Edition</i> with Blackboard Integrated WileyPlus</p> <p>eBook only: 9781119503743 WileyPlus only: 9781119503637 WileyPLUS with loose-leaf: 9781119503583 WileyPLUS with perpetual eBook access: 9781119614081</p> <p><i>*A copy of the textbook is on reserve at the McDermott Library for 2 hour library use.</i></p>

Grading Policy

The overall course grade will be comprised of the following:

<i>Exam 1</i>	30%
<i>Exam 2</i>	30%
<i>Exam 3 (Cumulative)</i>	40%
	100%

No extra credit is available.

At the end of the semester, I will calculate composite scores and assign grades in accordance with the guidelines and grading standards for the course. I may curve the final grades if necessary, based on the class average and the academic standards for the course.

ASSIGNMENT SCHEDULE

CHAPTER	READING ASSIGNMENT	SUGGESTED QUESTIONS & PROBLEMS
1	Financial Accounting and Accounting Standards	Q4, Q20, Q21 CA1.3
2	Conceptual Framework for Financial Reporting	Q1, Q10, Q11, Q15, Q16 BE2.1, BE2.2 E2.4, E2.5, E2.6, E2.7 CA2.5, CA2.6, CA2.7
3	The Accounting Information System	BE3.2, BE3.3, BE3.4, BE3.9 E3.1, E3.6, E3.7, E3.10, E3.16 P3.3, P3.9, P3.10
4	Income Statement and Related Information	Q10, Q12, Q17, Q28, Q32, Q36 E4.2, E4.3, E4.8, E4.6 P4.1, P4.7 CA4.2
5	Balance Sheet and Statement of Cash Flows	Q1, Q7, Q11, Q15, Q17, Q24, Q25 E5.1, E5.2, E5.4, E5.7, E5.12, E5.13, E5.14, E5.15
18	Revenue Recognition <i>[Include Appendix 18A]</i>	Q4, Q9, Q10, Q12, Q13, Q23 BE18.6, BE18.19, BE18.22, BE18.23 E18.5, E18.7, E18.12, E18.15, E18.16, E18.17, E18.33 P18.10, P18.11
7	Cash and Receivables	Q1, Q6, Q10, Q14 BE 7.2, BE 7.3, BE7.5, BE7.6 E7.5, E7.6, E7.7, E7.8, E7.13 P7.2, P7.3, P7.6
8	Valuation of Inventories: A Cost-Basis Approach	BE 8.9 E8.6, E8.10, E8.11, E8.22, E8.23 P8.6, P8.8
9	Inventories: Additional Valuation Issues <i>[Read only pgs. 444-451]</i>	Q2, Q4, Q5 BE9.1, BE9.2, BE9.4 E9.4, E9.7
10	Acquisition and Disposition of Property, Plant, and Equipment	Q1, Q2, Q8 BE10.8, BE10.9, BE10.10, BE10.11 E10.3, E10.7, E10.8, E10.14, E10.18, E10.19 P10.7a,b, P10.9, P10.10

11	Depreciation, Impairments, and Depletion <i>[Read only pgs. 552-568]</i>	Q2, Q17 BE11.2, BE11.3, BE11.8 E11.1, E11.3, E11.5, E11.11, E11.16, E11.18
12	Intangible Assets	Q1, Q3, Q19 BE12.5, BE12.6, BE12.9, BE12.13 E12.6, E12.9, E12.12, E12.14 P12.4
<p><i>*Unless otherwise noted, read the entire chapter in the textbook but exclude appendices (if applicable).</i></p> <p><i>**The suggested exercises at the end of a chapter are Questions (Q), Brief Exercises (BE), Concepts of Analysis (CA), Exercises (E), Problems (P), and IFRS insight questions (IFRS).</i></p>		

****Course content is subject to change at the discretion of the Professor.***

Course Policies

<p>Class Procedure</p>	<p>Class sessions will be a combination of lecture, problem solving, and discussion. Students should bring to each class session a printed copy of that day's lecture notes (available on eLearning prior to each class) and a basic calculator for in-class problem solving. The material covered in-class will follow the lecture notes, which are designed to clarify and complement the text material. It is recommended that you read the assigned chapter in the textbook before class (see the "Assignment Schedule"). Solutions to the suggested problems will be available on ELearning. Problems contained in the lecture notes and solved in class will <u>not</u> be available electronically. <u>Classroom attendance is critical for your success in this class.</u> Neither the office hour nor e-mail communication serves as a substitute for class teaching. In office hours, I will not go over the material covered in class if you have missed class.</p>
<p>Exams</p>	<p>Exams will be in-class, closed book, and as (tentatively) scheduled above (exams are 100% INDEPENDENT work!). They consist of conceptual/theory and calculations/workout questions. Exam formats will include short questions and longer problems requiring development, analysis, and presentation of comprehensive solutions. Concepts from handouts and class discussions will be included on the exam. Sample exams and solutions will be provided on eLearning at least one week prior to the exam. The Final Exam is CUMULATIVE and will cover all topics discussed throughout the course of the semester.</p> <p><u>You are not permitted to use any electronic communications devices during the exam.</u> This explicitly includes cell phones, pagers, computers, iPads, and other advanced electronic devices. I will consider it cheating if a cell phone or other electronic communication device is used and/or visible during the exam.</p> <p>Calculator usage during the exam is limited to basic level (4-function) calculators only. For those students who prefer not to purchase their own, I will provide 4-function calculators for their use during the exams. <u>You are not permitted to copy or otherwise reproduce the exams at any time.</u> This includes taking pictures of the exam with your cell phone or other device while taking the exam or when reviewing graded exams in class.</p> <p>All students are required to present proof of identification at the time of the exam. Acceptable documentation must include picture identification such as an official UTD Comet Card, Passport, or State approved driver's license. <u>Unless you have prior approval from the instructor, you must take the exam in the section for which you are registered.</u> As per school policy, exams will be retained for one year and then destroyed.</p>
<p>Missed-Exams</p>	<ol style="list-style-type: none"> 5. Students MUST take all exams. 6. Make-up exams are given only for excused absences, which must be determined prior to the exam. If you "have to" miss the exam (backed by signed document from authorized person), you need to contact me at least one week ahead of exam day and take the make-up exam before the scheduled exam day. Failure to do so will result in zero for the exam. 7. Excused absences from the scheduled exam dates may be given for verifiable medical or family emergencies or UTD-sponsored activities. Written documentation must be provided to qualify for an "excused absence". 8. Students who do not show up for an exam without making arrangements with me prior to the exam will receive a zero. Failure to take the make-up exam at the agreed time and place will result in a grade of zero.

Classroom Citizenship

You can expect that I will (1) arrive on time for class, (2) be prepared and organized for every class, (3) listen attentively, actively, and respectfully to whomever is speaking in class, (4) maintain equity in all course policies, (5) meet with you outside of class on an individual or group basis at a mutually agreeable time, and (6) respond to your suggestions to make this class more challenging, stimulating, and enjoyable.

I expect that you will (1) arrive on time for class, (2) complete the course assignments and be prepared for every class, (3) listen attentively, actively, and respectfully to whomever is speaking in class, (4) thoughtfully participate in class discussion, (5) refrain from activities that can distract other students such as chatting, checking email or browsing the internet during the lecture, and (6) suggest ways in which I can make this class more challenging, stimulating, and enjoyable.

Student Support

Office Hours: Both I and your TA will schedule office hours each week. This course moves rapidly and contains a lot of materials and accounting concepts. **DO NOT FALL BEHIND!** Please remember that we are here to help, so please see me immediately for any difficulties. **However, office hours are not a substitute for coming to class.** These meetings will be much more productive if you come prepared with specific questions. If the regular office hours do not work with your schedule, please send me an email to make an appointment.

Supplemental Instruction (SI): SI is offered for this course. SI sessions are free group study opportunities, scheduled two or three times per week. Sessions are facilitated by an SI Leader, who has recently taken the course and received a high final grade. Attendance is voluntary but highly recommended. For information about the SI's schedule and locations for SI sessions, please check on <https://www.utdallas.edu/studentsuccess/help-with-courses/supplemental-instruction/>

The Accounting Tutoring Lab: the accounting tutoring lab will be staffed by some of our best graduate students to help provide one-on-one help with material in this course. The accounting tutoring lab is located in JSOM 12.104. For information about the hours, refer to <https://jindal.utdallas.edu/student-resources/accounting-tutoring-lab/>

UT Dallas Syllabus Policies and Procedures link (<https://go.utdallas.edu/syllabus-policies>)

Use of Computers and Recording Devices

Audio or videotaping of class lectures is prohibited. Students may use laptops to record their notes subject to the following provisions: (1) the computer must be silent with speakers muted; (2) the computer cannot be connected to the internet. Students failing to follow these rules will be asked to leave the classroom. **UNDER NO CIRCUMSTANCES WILL STUDENTS BE ALLOWED TO USE THEIR COMPUTERS ON EXAMS.**

Technical Support

If you experience any problems with your UTD account you may send an email to: assist@utdallas.edu or call the UTD Computer Helpdesk at 972 883-2911.

Student Conduct & Discipline

The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities.

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the [Rules and Regulations of the Board of Regents of the University of Texas System, Part 1, Chapter VI, Section 3](#), and in Title V, [Rules on](#)

Student Services and Activities of the Course Syllabus Page 8, University's Handbook of Operating Procedures. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972/883- 6391).

A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

Academic Integrity

The faculty and administration of the School of Management expect from our students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work. We want to establish a reputation for the honorable behavior of our graduates, which extends throughout their careers. Both your individual reputation and the school's reputation matter to your success.

The Judicial Affairs website lists examples of academic dishonesty. Dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project, and sabotage. Some of the ways students may engage in academic dishonesty are:

- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;
- Writing in blue books prior to an examination;
- Writing information on blackboards, desks, or keeping notes on the floor;
- Obtaining copies of an exam in advance;
- Passing information from an earlier class to a later class;
- Leaving information in the bathroom;
- Exchanging exams so that neighbors have identical test forms;
- Having a substitute take a test and providing falsified identification for the substitute;
- Fabricating data for lab assignments;
- Changing a graded paper and requesting that it be re-graded;
- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Stealing another student's graded test and affixing one's own name on it;
- Recording two answers, one on the test form, one on the answer sheet;
- Marking an answer sheet to enable another to see the answer;
- Encircling two adjacent answers and claiming to have had the correct answer;
- Stealing an exam for someone in another section or for placement in a test file;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Destroying or removing library materials to gain an academic advantage;
- Consulting assignment solutions posted on websites of previous course offerings;
- Transferring a computer file from one person's account to another;
- Transmitting posted answers for an exam to a student in a testing area via electronic device;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

<http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-Basicexamples.html>

During tests and quizzes, students in this section are not allowed to have with them any food or drinks, scratch paper, course materials, textbooks, notes, invisible ink pens, or electronic devices, including iPads, iPhones, iPods, MP3 Players, earphones, radios, smart phones, cameras, programmable calculators, multi-function timepieces, or computers. When possible, students should sit in alternating seats, face forward at all times, and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, the test paper itself or your writing implement.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:

- 1. Quizzes – Zero for the Quiz**
- 2. Tests – F for the course**

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by Judicial Affairs and the Dean of Student's Office.

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA.

The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

Copyright Notice

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials, including music and software. Copying, displaying, reproducing, or distributing copyrighted works may infringe the copyright owner's rights and such infringement is subject to appropriate disciplinary action as well as criminal penalties provided by federal law. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. As a UT Dallas student, you are required to follow the institution's copyright policy (Policy Memorandum 84-I.3-46). For more information about the fair use exemption, see <http://www.utsystem.edu/ogc/intellectualproperty/copypol2.htm>

Email Use

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's UT Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at UT Dallas provides a method for students to have their UT Dallas mail forwarded to other accounts.

Withdrawal from Class

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other

words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.

Student Grievance Procedures

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.

Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.

Incomplete Grade Policy

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of F.

Disability Services

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday thru Thursday, 8:30 a.m. to 6:30 p.m.; and Friday, 8:30 a.m. to 5:00 p.m.

The contact information for the Office of Disability Services is:

The University of Texas at Dallas

Disability Services

PO Box 830688, SU 22

Richardson, Texas 75083-0688

(972) 883-2098 (voice or TTY)

disabilityservice@utdallas.edu

If you anticipate issues related to the format or requirements of this course, please meet with the Coordinator of Disability Services. The Coordinator is available to discuss ways to ensure your full participation in the course. If you determine that formal, disability-related accommodations are necessary, it is very important that you be registered with Disability Services to notify them of your eligibility for reasonable accommodations. Disability Services can then plan how best to coordinate your accommodations.

It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

Religious Holy Days

The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.

The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

I reserve the right to change this syllabus's content, grading scheme, and exam dates. Any changes will be announced at the class ahead of the time of the change.