

**Texas A&M University-Corpus Christi**  
**College of Business**  
**Course Syllabus Fall 1 (mini term) 2022 (tentative)**

**This document is subject to change at the discretion of the instructor.**

**Course Number:** ACCT 3311.w01 (web-based course)

**Course Name:** Intermediate Accounting I

**Instructor:** Qihong Zhao

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**Office:** O'Connor Building Room 352

**Phone:** (361) 825-3619

**Office Hours:** by appointment

**Required Textbook:** Kieso, Donald E., Jerry J. Weygandt, and Terry D. Warfield, *Intermediate Accounting*, 18th edition (Set 1), John Wiley and Sons, Inc.

ISBN: 9781119790969; Note: Wiley Plus is required.

**Prerequisites:**

ACCT 2301, ACCT 2302, and Junior standing or above.

**Course Website:**

<https://bb9.tamucc.edu>

**Course Description:**

Note: Checking school emails daily is required since this is an entirely online class. Otherwise, you might miss important deadlines. An intensive study of the balance sheet accounts and the related income statement accounts. It exposes the student to the various Accounting Principles Board opinions and Financial Accounting Standards Board statements as these publications affect the various accounts and transactions. It covers the various working capital accounts and operational assets.

## Learning Objectives

By the end of this course, the students will be able to:

- 1) interpret, apply and assess theoretical principles to account for transactions compile a complex income statement and statement of retained earnings, including applicable earnings per share disclosures (G1.02; G2.02 – *BBA Accounting Learning Goals and Objectives*, available on Blackboard)
- 2) compile a statement of cash flows, and a balance sheet with emphasis on assets and current liabilities (G1.02; G2.02)
- 3) describe the accounting environment, including those who impact generally accepted accounting principles
- 4) describe and apply the accounting cycle to a set of business transactions (G1.02; G2.02)

## Relationship to Other Coursework

Intermediate accounting expands and builds upon the topics covered in introductory financial accounting. The course explores the more advanced and complex aspects of identifying, measuring, and communicating financial information about economic entities to interested persons. Intermediate Accounting II continues the study begun in this course.

## Instructional Methodology

This is a Web-based course. This means that you must have the self-discipline and motivation to take the time in learning the material. However, if you have questions concerning the reading material, Blackboard examples, and any extra end-of-chapter problems, email me: [qzhao2@tamucc.edu](mailto:qzhao2@tamucc.edu)

## Performance Evaluation and Grading

Student performance evaluation will be based on exams, practice sets, quizzes/attendance, homework problems, and other assignments as follows:

<b>Exam 1</b>	<b>100</b>
<b>Exam 2</b>	<b>100</b>
<b>Project</b>	<b>100</b>
<b>Quizzes</b>	<b>100</b>
<b>Total</b>	<b>400</b>

A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%; B: 80-89%; C: 70-79%; D: 60-69%; F: 0-59%.

## Course Policies

Late quizzes: Absolutely no quizzes will be accepted after the due date. Make-ups for quizzes are not allowed.

Make-up Exams: Make-up exams are not available.

Other Exam Policies: Use of cell phones or other electronic devices during an exam will be considered a violation of academic honesty and will result in a zero on the exam and other consequences as deemed appropriate by the instructor.

Exam Calculators: Programmable calculators will not be allowed for exams.

**Accounting Topic Projects:** Details and due date are provided in the Project Section on Blackboard. Late submission: within 24 hours (5 points deduction); within 48 hours (10 points deduction); within 72 hours (15 points deduction); within 96 hours; **Zero grade for projects submitted after four days. No partial credit will be given for any correction or resubmission after the four-day window.**

## **Oral and Written Communication Content**

Oral communication is emphasized during class discussions. Effective written communication is stressed through the written component of collected assignments. Furthermore, exams may include an essay question component.

## **Technology Applications**

Students will use Excel spreadsheets and Word while completing this course. Additionally, students might be required to use a computerized accounting software package and may use CCH's Miller-GAAP electronic database module (available through the Mary and Jeff Bell Library) to research accounting questions.

## **Ethical Perspectives**

Accounting often involves gray areas that require judgment to resolve. Throughout the text, the importance of forming ethical judgments in these situations is stressed. Furthermore, some of the assigned material from the text focuses explicitly on the ethical dimension of accounting decision making.

## **Global Perspectives**

The globalization of many business entities raises the issue of international accounting practices. This course discusses the International Accounting Standards Board and the dynamic relationship with U.S. based Financial Accounting Standards Board and the international merging of accounting standards.

## **Demographic Diversity Perspectives**

This course will not specifically address the issue of demographic diversity.

## Political, Social, Legal, Regulatory, and Environmental Perspectives

This course will address the influence of the SEC and other regulatory bodies on the accounting profession. There will be limited coverage of political, social and environmental issues.

## Attendance Policy

Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades.

## Academic Honesty

University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one's own work.) All assignments and exams are expected to be done independently unless otherwise specifically noted in the instructions.

## Code of Ethics

This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at [www.cob.tamucc.edu](http://www.cob.tamucc.edu)) Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

## Dropping a Class

I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. ***Please consult with your academic advisor, the Financial Aid Office, and me, before you decide to drop this course.*** Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. The last day to drop a class with an automatic grade of "W" for this term is \_\_\_\_.

## Grade Appeals

As stated in University Procedure *13.02.99.C0.03*, Student Grade Appeal Procedures, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Procedure *13.02.99.C0.03*, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at [https://academicaffairs.tamucc.edu/rules\\_procedures/index.html](https://academicaffairs.tamucc.edu/rules_procedures/index.html). For assistance and/or guidance in the grade appeal process, students may contact the Dean's office in the college in which the course is taught or the Office of the Provost.

**Dissatisfaction with a grade is not grounds for a successful appeal.** Please note that in this course grading of all exercises and exams have bonus/extra points given at the discretion of the instructor. Bonus/extra points should not be used as a basis to file grade appeal (e.g. "I am only 20 points from next higher grade" is an invalid statement as without bonus points the gap may be 70 or 80/600 points). Grade appeal on this basis prompts reviewing of all items based only on the points allocated to each item in the corresponding rubrics. ALSO, the course grade appeal focus is subject to time limitation. A Student is encouraged to question and resolve assignments' and exams' grades as soon as grades are posted throughout the semester.

### **Disability and Veterans Statements**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please call or visit Disability Services at (361) 825-5816 in Corpus Christi Hall 116.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

## Civil Rights Reporting

Texas A&M University-Corpus Christi is committed to fostering a culture of caring and respect that is free from discrimination, relationship violence and sexual misconduct, and ensuring that all affected students have access to services. For information on reporting Civil Rights complaints, options and support resources (including pregnancy support accommodations) or university policies and procedures, please contact the University Title IX Coordinator, Sam Ramirez at [Samuel.ramirez@tamucc.edu](mailto:Samuel.ramirez@tamucc.edu) or Deputy Title IX Coordinator, Rosie Ruiz at [Rosie.Ruiz@tamucc.edu](mailto:Rosie.Ruiz@tamucc.edu) ext. 5826, or visit website at Title IX/Sexual Assault/Pregnancy.

Limits to confidentiality. Essays, journals, and other materials submitted for this class are generally considered confidential pursuant to the University's student record policies. However, students should be aware that University employees, including instructors, are not able to maintain confidentiality when it conflicts with their responsibility to report alleged or suspected civil rights discrimination that is observed by or made known to an employee in the course and scope of their employment. As the instructor, I must report allegations of civil rights discrimination, including sexual assault, relationship violence, stalking, or sexual harassment to the Title IX Coordinator if you share it with me. These reports will trigger contact with you from the Civil Rights/Title IX Compliance office who will inform you of your options and resources regarding the incident that you have shared. If you would like to talk about these incidents in a confidential setting, you are encouraged to make an appointment with counselors in the University Counseling Center.

## Campus Emergencies

At TAMU-CC, your safety is a top concern. We actively prepare for natural disasters or human-caused incidents with the ultimate goal of maintaining a safe and secure campus.

- For any emergency, dial the University Police Department (UPD) at **361-825-4444** or dial 911. It's a good idea to have the UPD emergency number (and non-emergency number 361-825-4242) saved in your cell phone.
- There are nearly 200 classroom telephones throughout campus. If you feel threatened or need help and don't have a cell phone, dial 4444 (emergency) or 4242 (non-emergency) to be connected to UPD.
- If we hear a fire alarm, we will immediately evacuate the building and proceed to \_\_\_\_\_ (location).
  - Proceed to the nearest building exit or evacuation stairway. Do not use the elevator. Persons who need help navigating stairs should proceed to a marked Area of Rescue Assistance, if possible.
  - Persons with disabilities should speak with their faculty about how to best assist them in case of an emergency.
  - Review the evacuation route (see specific Building Emergency Plan).
- TAMU-CC employs the Code Blue Emergency Notification System, an alert system which connects the campus community during emergency situations.
  - The notifications include emails, text and pre-recorded messages, as appropriate.
  - Code Blue emergencies may include severe weather warnings, threats, school closures, delays, evacuations and other incidents which disrupt regular campus activities.
  - Students can update personal contact information anytime at <https://emergency.tamucc.edu/contactform/>
- Shelter in Place via Code Blue.
  - "Shelter-in-place" means to take immediate shelter where you are and may be implemented for severe weather, hazardous material spills, active shooters or other dangerous situations.
  - If there is a shelter in place for a **tornado warning**, our preferred location is the bottom floor of this building, away from windows and doors.
- Active Threat Protocol. There are three things you could do that make a difference if there is an active threat: Run, Hide, and/or Fight. For more information about the Run, Hide, Fight protocol, including what to do when law enforcement arrives, visit <http://safety.tamucc.edu/ems/activethreat.html>

For the *Quick Campus Guide to Campus Emergencies* (including a list of Areas of Rescue Assistance and additional protocols on assisting persons with physical disabilities, hurricanes, bomb threats, animal bites, crime reporting, elevator entrapment, etc.), visit <https://safety.tamucc.edu/uploads/Site/finalbooklet.pdf>

**Statement of Academic Continuity**

In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be

operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.

**Summary of Topical Coverage**

<b>TOPIC</b>	<b>HOURS</b>
Financial Accounting: Standards and Concepts.....	3
The Accounting Process .....	6
Statements of Income and Retained Earnings .....	6
Balance Sheet and Cash Flow Statement.....	6
Time Value of Money .....	6
Receivables.....	3
Inventory Control.....	3
Inventory Valuation .....	3
Property, Plant and Equipment .....	3
Depreciation, Amortization and Depletion.....	3
Intangible Assets.....	<u>3</u>
	Total <u>45</u>

## Homework Assignments

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<u>Chapter</u>	<u>Assignment</u>
2	E. 1, 2, 3, 4, 7, 8
3	E. 1, 6, 7, 10, 18 P. 3, 4, 9
4	E. 1, 4, 5, 9 P. 3
5	E. 2, 6, 7, 9, 10, 13, 16 P. 2
6	E. 8, 10, 12, 16, 18 P. 1
7	E. 1, 3, 7, 8, 16, 17, 18 P. 2
8	E. 1, 3, 4, 5, 10, 11, 12, 16, 25 P. 6
9	E. 3, 7, 9, 13, 16, 20 P. 4
10	E. 1, 6, 7, 16, 17, 18, 23, 24 P. 4, 9
11	E. 4, 6, 11, 12, 16, 18, 22 P. 3
12	E. 1, 4, 5, 11, 13, 14, 15, 16 P. 1

E. means exercise; P. means problem



**Course Outline**  
**Fall 1 (mini term) 2022 (tentative)**

<b>Date</b>	<b>Module</b>	<b>Topic</b>
8/22 – 8/28	1&2	Financial Accounting, Accounting Standards, Conceptual Framework
8/29 – 9/4	3&4	Accounting System and Income Statement
9/5 – 9/11	5	Balance Sheet and Statement of Cash Flows
9/12 – 9/18	6&7	Time Value of Money, Cash, and Receivables <b><u>Exam 1</u></b>
9/19 – 9/25	8&9	Inventories
9/26 – 10/2	10&11	PPE, Depreciation, and Depletion
10/3 – 10/9	12	Intangibles
10/10		<b><u>Exam 2</u></b>