

Texas A&M University Central Texas
ACCT 3303 Intermediate Accounting I
Syllabus
Fall 2017

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Course description:

The environment of accounting, the development of standards, basic theory, financial statements, worksheets, and the application of generally accepted accounting principles for the business enterprise with emphasis on corporations.

Prerequisite: ACCT 2301 or permission of department chair

Course objectives:

Upon successful completion of this course, students will be able to

- Identify the various accounting standard setting bodies and their respective roles in the standard setting process
- Describe the conceptual framework for financial reporting
- Apply basic accounting terminology
- Apply generally accepted accounting principles to business transactions
- Demonstrate the accounting cycle from analyzing and recording transactions through preparing financial statements

Textbook:

Intermediate Accounting Spiceland, Sepe, Nelson, and Thomas (McGraw-Hill Irwin: 9th Edition)

Course access:

Some course materials will be distributed via the TAMUCT Instructure Canvas system at (<https://tamuct.instructure.com>).

University Resources, Procedures, and Guidelines:

Information regarding important dates for the semester as well as university resources, procedures, and guidelines is available in the Syllabus Supplement.

Academic integrity:

Integrity is a hallmark of the accounting profession and a valued part of the culture at Texas A&M University – Central Texas. Students may, and should, collaborate with one another to learn the course material, but all graded assignments must be completed individually. Any student who commits a breach of academic integrity will receive a grade of F for this course and will be reported to the Office of Student Conduct.

Note: No programmable calculators, cell phones, tablets, or computers may be used for exams.

Tutoring:

Tutoring for Accounting is available free of charge to all TAMUCT students, both on-campus and online. Tutors are available at the Tutoring Center in Warrior Hall, Room 111.

Course assignments:

Students must complete the following assignments to successfully complete this course.

- Recommended exercises and problems: These problems are intended to give students practice with complex course material. They will not be turned in for a grade.
- Chapter quizzes: Chapter quizzes will be assigned throughout the semester. Only five chapter quizzes will be counted for the course grade. **No late or makeup quizzes will be allowed.**
- Exams: Four exams are scheduled throughout the semester. **No makeup exams will be allowed.**
- Comprehensive final exam: A comprehensive final exam is scheduled for the course. The score on the final exam can be used to replace a low or missing midterm exam score. **No makeups will be allowed for the final exam.**

Course grade:

Students’ grades will be based on points earned from the course assignments as follows.

Assignment	Points available
Chapter quizzes (average of five highest quiz grades)	100
Exams (4 exams x 100 points each)	400
Comprehensive final exam	<u>100</u>
Total points available	<u>600</u>

Course grade	Points earned
A	540 - 600
B	480 – 539
C	420 – 479
D	360 – 419
F	Less than 360

The instructor reserves the right to lower the above grading scale.

Date	Assignment	Recommended exercises
Aug 29	Introduction	
31	Chapter 1	TBA
Sep 5		
7		
12	Chapter 2	TBA
14		
19		
21		
26	Exam 1	
28	Chapter 3	TBA
Oct 3		
5		
10	Chapter 4	TBA
12		
17		
19		
24	Exam 2	
26	Chapter 6	TBA
31		
Nov 2		
7	Chapter 7	TBA
9		
14	Exam 3	
16	Chapter 8	TBA
21		
23	Chapter 9	TBA
28		
30	Thanksgiving	
Dec 5	Exam 4	
7	Review	
12	Comprehensive final exam	