

**Texas A&M University Central Texas**  
**ACCT 3303 Intermediate Accounting I**  
**Syllabus**  
**Spring 2018**

**Instructor:** Dr. Russell (Rusty) Calk, Ph.D. CPA  
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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: 9<sup>th</sup> 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.

<u>Assignment</u>	<u>Points available</u>
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>

<u>Course grade</u>	<u>Points earned</u>
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.

<b>Date</b>	<b>Assignment</b>	<b>Recommended exercises</b>
Jan 16	Introduction	
18	Chapter 1	
23		
25		
30	Chapter 2	E2-2, E2-4, E2-8, E2-9, E2-10, E2-11, E2-12, E2-14,
Feb 1		E2-16, P2-1, P2-3, P2-4
6		
8		
13	<b>Exam 1</b>	
15	Chapter 3	E3-2, E3-3, E3-5, E3-6, E3-8, E3-10, E3-12, P3-3, P3-4
20		
22		
27	Chapter 4	E4-1, E4-2, E4-3, E4-4, E4-6, E4-7, E4-8, E4-10, E4-11,
Mar 1		E4-12
6		
8		
13	<b>Spring Break</b>	
15	<b>Spring Break</b>	
20	<b>Exam 2</b>	
22	Chapter 6	E6-3, E6-4, E6-5, E6-8, E6-12, E6-15, E6-16, E6-19,
27		P6-8, P6-9, P6-11
29		
Apr 3	Chapter 7	E7-1, E7-5, E7-6, E7-7, E7-8, E7-14, E7-15, E7-18,
5		E7-19, E7-27, E7-29, P7-7, P7-14
10		
12	<b>Exam 3</b>	
17	Chapter 8	E8-1, E8-2, E8-3, E8-6, E8-7, E8-8, E8-9, E8-10, E8-13,
19		E8-23, E8-24
24	Chapter 9	TBA
26		
May 1	<b>Exam 4</b>	
3	Review	
8	<b>Comprehensive final exam</b>	