

Fall 2015

## ACCT 3121

Gina Rosa  
*University of New Orleans*

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## Intermediate Accounting I (ACCT 3121-002) FALL 2015

### CLASS POLICIES

Gina Rosa, CPA, Ph.D  
Office: KH 472  
Phone: 280-7150  
e-mail: [rcrosa@uno.edu](mailto:rcrosa@uno.edu)

Class: T and TH 2:00-3:15, KH 214

Office Hours: 8:00-9:30 T-TH; 5:00-6:00 TH;  
9:00-11:00 W; and by appointment

**TEXTBOOK:** *Intermediate Accounting*, 15<sup>th</sup> Edition, by Keiso, Weygandt & Warfield  
ISBN-13 978-1-118-14729-0

**OTHER MATERIALS:** Wiley Plus online access  
Financial calculator (recommended: Texas Instruments, BA II Plus)  
Student notes available on Moodle

**REQUIREMENTS:** Completion of ACCT 2100 with a grade of "C" or better. Not open to Freshman students.

**COURSE OBJECTIVES:** This class is designed to provide students with an understanding of:

1. The economic and accounting conceptual rationale underlying the financial accounting topics studied.
2. The accounting treatment of the topics studied.
3. The relationships between the topics studied and the financial statements.

The emphasis will be on the "why" and "how" of financial accounting of the covered topics.

<b>GRADE DETERMINATION:</b>	<u><b>POINTS</b></u>	
Homework – best 10 of 12 @ 5 points each	50	A = 450-500
Exams – 3 @ 100 points each	300	B = 400-449
Quizzes – 5 @ 7 points each	35	C = 350-399
Final Exam (Comprehensive)	100	D = 300-349
Attendance	<u>15</u>	F = Below 300
	500	

**GENERAL INFORMATION:** Student grades, including points earned for homework, lecture notes, course syllabus, etc. will be posted on Moodle. I will also post announcements on Moodle. Your username and password are the same as your UNO-DOMAIN credentials. It is your responsibility to check Moodle before coming to class.

**HOMEWORK:** Homework is done through WileyPlus. Go to [www.wileyplus.com](http://www.wileyplus.com) to register as a student. Click on the "Register for a new class" icon and then find this course either by course number or by instructor. **Homework assignments are due by 10pm on the date shown in the course schedule. Late homework is not accepted.** Homework is an all or nothing deal. That is, YOU MUST ACHIEVE A SCORE OF AT LEAST 80% TO RECEIVE CREDIT FOR THE ASSIGNMENT.

**EXAMS:** Exams are closed-book and closed-notebook. Exam questions may be a mix of problems, multiple choice and short answer. You must show your work with appropriate labels to receive credit for computational problems other than multiple choice questions. You may use a basic calculator or a financial calculator during the test. Graphing calculators or other calculators that store text are not permitted. You may not use a cell phone calculator. No credit will be given for an unsupported answer for problem questions that must be worked on the exam.

**QUIZZES:** Quizzes are **unannounced** and there are no make ups.

**EXAMINATION ABSENCES:** There will be **NO MAKEUP EXAMS**. If you must miss an exam due to an emergency, (e.g. illness), you should notify me in advance of the exam, if possible. Within one week of the exam, you must present written documentation for the reason for your absence. I will have the final authority to determine if your absence was justified. Unexcused absences will receive a zero for that exam. If an absence is excused, your final exam grade will be substituted for the missed exam. **This policy can be applied only once.**

**DROPPING A CLASS:** If you decide to drop this class, it is your responsibility to contact the dean's office in the UNO college in which you are enrolled. If you do not complete the paper work and remain in this class, you will receive an "F."

**AUDIT GRADE:** Students auditing this class are required to attend 90% of the class meetings to receive audit credit. While not required, audit students are encouraged to complete the same course material as credit students and will be afforded the same instructor assistance as credit students.

**ATTENDANCE:** Attendance will be taken daily. If you arrive to class after your name has been called you will not receive credit for attendance. When attendance is not taken or when classes are canceled, all students will be given credit for attendance. The impression you make by excessive absences and by being unprepared when called upon is not easily overcome.

**STUDENT CONDUCT:** The most effective and efficient use of our limited classroom time requires wholehearted preparation by both the instructor and the student before entering the classroom. To get the most out of our discussion you should have read and thoroughly studied the chapter before coming to class. By doing so you will be aware of difficult areas and you will be prepared to ask and answer questions related to the material covered. To the extent that you are able, try to complete the assigned problems prior to coming to class. Do not be discouraged. Any difficulty you are having should be cleared up by class lectures. If you are still having trouble after the class discussion, come to see me for help right away. Do not delay!

**WIRELESS DEVICES (Cell phones, Pagers, Laptop PCs, etc.):** It is the policy of the University of New Orleans to control the use of electronic and wireless devices in the Library and while instructional classes are in progress. While in the Library or while in an instructional class in progress, all wireless devices must either be turned off, or switched to their silent mode. Any audible signal, ringing or otherwise, transmitted by an electronic or wireless device, whether during an instructional class or while in the Library, is strictly prohibited.

Furthermore, talking on cellular phones while in attendance of an instructional class or in designated study areas in the library is also strictly prohibited. If any persons must receive a call, they must exit the classroom or library study area in order to conduct the conversation.

**ACADEMIC INTEGRITY:** Academic integrity is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to the following: cheating, plagiarism, tampering with academic records and examinations, falsifying identity, and being an accessory to acts of academic dishonesty. Refer to the Student Code of Conduct for further information. The Code is available online at <http://www.studentaffairs.uno.edu>.

**ADA:** It is University policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations. For more information, please go to <http://www.ods.uno.edu>.