

Fall 2015

ACCT 3121

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University of New Orleans

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**ACCT 3121-601
INTERMEDIATE ACCOUNTING 1
Fall 2015**

Instructor E. Anita Houser, CPA
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Office Hours Monday 5:00pm–6:00pm
Tuesday 10:50am–12:50pm and 5:00pm–6:00pm
Thursday 10:50am–12:50pm

Course: Acct 3121-601 M 6:00pm–8:45pm KH 214

Materials

1. **Textbook.** Intermediate Accounting (15th edition) by Kieso, Weygandt, and Warfield.
2. **Wiley Plus.** This is a tool which allows you to complete and submit your homework assignments online.
3. **Financial calculator.** Texas Instruments BA II+ is preferred.

Requirements Completion of ACCT 2100 with a grade of C or higher.

Objectives

1. An understanding of the accounting conceptual framework.
2. An understanding of the accounting treatments for the topics covered and an understanding of the relationship between these topics and the financial statements.
3. The ability to prepare a multi-step income statement and a classified balance sheet and an understanding of the accounting treatment of current and long-term assets.

Grading

Exam 1	200
Exam 2	200
Exam 3	200
Homework, Quizzes, Class participation	150
Final Exam	250
Total Points	1,000

Grades are based on a 10 point scale (i.e. 90% - 100% = A). If you believe there is an error in a test grade, you have one week from the date the grade is posted on Moodle to notify me that you want me to review the grade. After one week the grade is not subject to review.

What to Expect The format of this class will be part lecture and part problem solving. You are responsible for learning all topics discussed in class, all problems assigned from the textbook and any information from assigned readings or other handouts.

The use of cell phones and texting during class is strictly prohibited.

HW, Quizzes, And

Other Assignments: Homework must be completed online through Wiley Plus. Late homework is not accepted. Paper copies of homework will not be accepted. Some quizzes will be in class and unannounced. There will be **NO MAKE-UPS** for quizzes, no exceptions.

Missed Classes: Everyone has emergencies. Emergencies include illnesses, family illnesses, and death in the family, car trouble, computer problems, and all other reasons for not attending class or getting assignments turned in on time. If you miss a class, it is your responsibility to get the notes from someone in class and find out about any upcoming assignments. Late homework is not accepted and make up quizzes are not given. You do not need to bring a doctor's note or explain why you missed a class.

Attendance Policy: Attendance will be taken. You need to be in class. According to University policy, excessive absences can result in penalties. Regular attendance is mandatory. If you cannot attend class, please contact another student to find out what you missed. You do not need to notify me if you miss class, unless you miss a scheduled test. Excessive absences or consistently being unprepared for class may, at my discretion, resulting in lowering your overall grade.

Tests: Test questions may consist of a mix of problems, multiple choice and short answer and conceptual questions or problems. You may use a basic calculator or a financial calculator during tests. Graphing calculators or other calculators that store text are not permitted. You may not use cell phones or wear hats during tests. The final exam is comprehensive and you must take the final exam to receive credit for this course.

Students will have the opportunity to review tests after they are graded during my office hours or by appointment.

*******NO MAKE-UPS*******

In Case of Emergency: If you miss a test because of an emergency, you must contact me via e-mail as soon as possible and provide sufficient written documentation of your emergency before the next class meeting. Failure to adhere to this policy will result in a zero for the missed test. If properly documented, the final exam grade will count for the missed test. You may only miss one test because of an emergency during the semester. Being unprepared is not an emergency.

Moodle: Your grade from assignments will be posted on Moodle. It is your responsibility to check your grades every week. Assignments and notes will, at times, be posted on Moodle or emailed to your UNO email address. It is your responsibility to check these electronic sources for material. Computers are available in the labs and all students are expected to have the ability to get online and check email before entering this course.

Academic Integrity

Students are expected to conduct themselves according to the principles of academic integrity as defined in the statement on Academic Dishonesty in the UNO Judicial Code. Any student or group found to have committed an act of academic dishonesty shall have their case turned over to Judicial Affairs for disciplinary action which may result in penalties as severe as indefinite suspension from the University. Academic dishonesty includes, but is not limited to: cheating, plagiarism, fabrication, or misrepresentation, and being an accessory to an act of academic dishonesty.

IMPORTANT: Students are not allowed to keep their exams or copy questions or answers from exams. If you cheat on an exam, allow another student to cheat off you during an exam, copy exam questions, or take a test from the classroom, you will receive a 0 for that test. The final exam will not replace that test grade.

Disability Accommodation:

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.

DROP DATES

Please be aware of the drop dates. This is your responsibility and all information concerning this is available on the UNO website.

Student Class Section URL

ACCT 3121-601 www.wileyplus.com/class/464950

**ACCT 3121-601
Fall 2015
Course Schedule**

Intermediate 1 covers Chapters 1 through 12 and Chapter 18. The following schedule lists the tentative due dates of the homework assignments and tests. The homework assignment due dates are also listed on Wiley Plus. These dates are tentative and subject to change based on our progress during the semester.

The exercises assigned for homework on Wiley Plus are exercises from the end of each chapter. I have also assigned additional exercises and problems to work to prepare for the tests.

Date	Chapter Covered	Homework Assignment
Aug 24	Chapters 1 & 2	Chapter 1 & Chapter 2 Homework due at 11:00pm on Sept 2 on Wiley Plus
Aug 31	Chapter 3	Chapter 3 HW due at 11:00pm on Sept 16
Sept 7	NO CLASS	LABOR DAY
Sept 14	Chapter 4	Chapter 4 HW due at 11:00pm on Sept 23
Sept 21	Chapter 5	Chapter 5 HW due at 11:00pm on Sept 27
Sept 28	Exam 1(Ch 1-5) Chapter 6	Chapter 6 HW due at 11:00pm on Oct 7
Oct 5	Chapter 7	Chapter 7 HW due at 11:00pm on Oct 14
Oct 12	Chapter 8	Chapter 8 HW due at 11:00pm on Oct 21
Oct 19	Chapter 9	Chapter 9 HW due at 11:00pm on Oct 25
Oct 26	Exam 2(Ch 6-9)	
Nov 2	Chapter 10	Chapter 10 HW due at 11:00pm on Nov 11
Nov 9	Chapters 11	Chapter 11 HW due at 11:00pm on Nov 18
Nov 16	Chapter 12	Chapter 12 HW due at 11:00pm on Nov 25
Nov 23	Chapter 18	Chapter 18HW due at 11:00pm on Nov 29
Nov 30	Exam 3(Ch 10-12, 18) Review	
Dec 7	Final Exam 5:30pm – 7:30pm	Comprehensive Final Exam

ACCT 3121 HOMEWORK ASSIGNMENTS Fall 2015

Chapter	Assigned for Homework in Wiley Plus	Recommended Problems for Additional Practice
Chapter 1	None	None. Read chapter and have a thorough understanding of the key terms.
Chapter 2	BE 2-1, 2-2, 2-3, 2-4, 2-6, 2-7, 2-8, 2-11, 2-12. E 2-5, 2-6	None. Read chapter and have a thorough understanding of the key terms relating to the FASB's Conceptual Framework.
Chapter 3	BE3-2, 3-3, 3-4, 3-6, 3-7, 3-8, 3-9, 3-10, 3-11 E 3-5, 3-6, 3-11, 3-14, 3-15 Various Multiple Choice Questions	For practice work BE 3-1, 3-3, 3-4, 3-5, 3-6, 3-7, 3-8, and 3-10. If you still need more practice doing journal entries, work E 3-1.
Chapter 4	BE 4-2, 4-3, 4-4, 4-5, 4-6, 4-8, 4-9, 4-10, 4-11 E 4-2, 4-5, 4-7, 4-8 Various Multiple Choice Questions	BE 4-6, 4-7, 4-8, and 4-9. E 4-4 and 4-6 (multiple step income statement only), E 4-8 and 4-12.
Chapter 5	BE 5-2, 5-3, 5-4, 5-6, 5-8, 5-9, 5-10, 5-12 E 5-1, 5-2, 5-3, 5-8, 5-13 Various Multiple Choice Questions	BE 5-1, 5-5, 5-7, 5-8, 5-9, 5-10, 5-11, and 5-12. E 5-1, 5-10, and 5-16
Chapter 6	BE 6-1, 6-2, 6-3, 6-4, 6-5, 6-10, 6-15, E 6-2, 6-12 P 6-1	BE 6-1, 6-3, 6-5, 6-6, 6-7, 6-8, 6-9, 6-10, 6-12, 6-13, 6-14, 6-15. E 6-5, 6-8, and 6-22
Chapter 7	BE 7-1, 7-2, 7-3, 7-5, 7-6, 7-7, 7-8, 7-9, 7-10, 7-14, 7-15 E 7-6, 7-7, 7-8, 7-22, 7-24	BE 7-2, 7-3, 7-4, 7-5, 7-11, E 7-1, 7-9, 7-15, 7-17, 7-19
Chapter 8	BE 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-9 E 8-1, 8-8, 8-13, 8-14, 8-24, 8-25 Various Multiple Choice Questions	E 8-3, 8-5, Problem 8-3 BE 8-8, 8-9, 8-26, Problem 8-11
Chapter 9	BE 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7, 9-8 E 9-4, 9-8, 9-12, 9-19	BE 9-1, 9-2, 9-3, 9-7, 9-8 E 9-1, 9-13, 9-15, Problem 9-3, Problem 9-8
Chapter 10	BE 10-1, 10-2, 10-3, 10-4, 10-5, 10-6, 10-7, 10-8, 10-9, 10-10, 10-11, 10-12, 10-13, 10-15 E 10-1, 10-2, 10-7, 10-8	BE 10-5, 10-9, 10-11, 10-12, 10-13, 10-14 E 10-3, 10-7, 10-14, 10-15, 10-18
Chapter 11	BE 11-1, 11-2, 11-3, 11-4, 11-5, 11-7, 11-8, 11-9 E 11-1, 11-3, 11-5, 11-11, 11-16	BE 11-1, 11-2, 11-3, 11-4, 11-5 E 11-17, 11-18, 11-21, 11-23
Chapter 12	BE 12-1, 12-2, 12-4, 12-5, 12-6, 12-7, 12-8, 12-9, 12-10, 12-11, 12-12, 12-13 E 12-2	BE 12-1, 12-2, 12-4, 12-5, 12-6, 12-7, 12-8, 12-9, 12-10, 12-11, 12-12, 12-13 E 12-2, 2-4, 2-12, 2-14
Chapter 18	BE 18-2, 18-7, 18-8, 18-9, 18-12 E 18-12, 18-19, 18-24	BE 18-7, 18-8, 18-9, 18-12 E 18-12, 18-19, 18-24