

**ACCT 3103
Intermediate Accounting I
Oklahoma State University
Spring 2016**

Instructor: Angela Wheeler Spencer, PhD, CPA
Office: Business 428
Telephone: 744-2863 (Please send an e-mail if you are unable to reach me by phone.)
E-mail: angela.spencer@okstate.edu
Office Hours: TR 10:30 – noon and by appointment
(I am happy to schedule appointments and recommend them)

Required Items

Kieso, Weygant, and Warfield, *Intermediate Accounting* (15/e), 2013 (or updated 2014 edition).
WileyPlus (see D2L for registration instructions).

On-line Textbook Resource

www.wiley.com/college/kieso

Course Description

Theory and concepts underlying financial accounting and reporting.

Prerequisite(s)

ACCT 2203 with a grade of “C” or better and “pass” on SOA Gateway Exam.

Course Objectives

Upon completion of ACCT 3103, you should be able to:

Objective	Corresponding Learning Goals
Complete all steps of the accounting cycle.	<ul style="list-style-type: none">• Demonstrate foundational knowledge of business vocabulary• Apply foundational and math skills• Recognize and apply financial accounting techniques• Develop ethical reasoning
Understand appropriate accounting treatment for basic transactions and be able to arrive at probable or logical treatments for complex transactions.	
Understand and use the vocabulary of the language of business.	
Understand how financial statement information is used to make investment decisions.	
Understand the factors that affect accounting choices and the limitations of financial statements.	
Make decisions concerning financial reporting issues.	
Understand appropriate responses to common ethical issues.	

Class Format and Procedures

Classes will include a variety of teaching methods, including lecture, group work, and class discussion. Your requirements for each class week are as follows:

- Be prepared
- Be respectful
- Participate

. . . . *won't your employers expect the same?*

Grading

Grades for this course will be assigned as follows:

Quizzes and Other Assignments	200
Exam #1	100
Exam #2	100
Exam #3	100
Exam #4	100
Final Exam (cumulative)	<u>100</u>
Total Available Points	700

Letter grades will be assigned as follows:

A = 90 - 100%, B = 80 - 89%, C = 70 - 79%, D = 60 - 69%, F = Below 60%

My personal view as to what these letter grades mean: “A” – extraordinary work that more than fulfills the requirements of the course; “B” – above-average work that more than fulfills the requirements of the course; “C” – solid work that meets the requirements of the course; “D” – below-average work that demonstrates a serious attempt to fulfill the course requirements and shows some promise, but falls short of being adequate; “F” – substantially below-average work that falls far short of meeting the basic requirements of the course.

Please note: Final grades reported to the University are based on the grade you earn plus any extra points and curves I allow during the semester. If you contact me to argue that your grade should be higher, I will report the grade you actually earned based on the above stated requirements (e.g. I will remove any curves and extra points). **Consider this: would you want an accountant who fudged the numbers? I think not.**

Quizzes and Other Assignments. Quizzes and homework will be submitted through D2L as indicated on the schedule and as announced through the course of the semester.

Exams. Exams are proctored and may include a variety of multiple choice, problem, and short answer. Exams are the property of the School of Accounting and you may not keep them.

You must take each exam during the window indicated on the schedule. Make-up exams are not administered.

Please read the information and complete the Proctor Form located at this website: <http://spears.okstate.edu/distance/guide/policies>
<http://spears.okstate.edu/distance/files/proctoragreementform-tc2015.pdf>

Contact the Distance Learning Office with any questions about testing details: spearsdistance@okstate.edu

Tips for successful completion of this course:

- Do not fall behind.
- Learn, don't memorize.
- Work the assignments outline in the schedule; this includes those assigned for discussion in class and for practice on your own.
- When a topic is unclear: Ask questions (inside and outside of class); re-read relevant portions of your notes and the textbook; re-watch related lecture material; re-work related assignments.
- Seek help as needed. I'm here to help as are the graduate assistants who lead our ACE program (<http://spears.okstate.edu/accounting/ace>)

Attendance and Make-up Work

In an effort to be fair to ALL students enrolled in this course, make-up work is not permitted.

Although make-up quizzes and assignments are not allowed, over the course of the semester there will be extra points in the homework and quizzes category. Consequently, should you become ill or find you simply must neglect your classwork for some other reason, you should be able to make up any missed points quite easily. Of course, the ability to make up these points demand that you **only neglect this class when absolutely necessary**. There are no dropped quizzes or assignments in this course.

If an exam (other than the final) is missed, the grade obtained on the final exam will automatically be substituted in calculating the points for the missed exam. Make-up exams will not be administered. If you do not miss an exam during the semester, you may replace your lowest exam score with the grade earned on the final (if your final exam grade is higher). All students must take the final exam as scheduled unless an incomplete contract has previously been approved according to university regulations.

Students with Disabilities

According to the Americans with Disabilities Act, each student with a disability is responsible for notifying the university of his or her disability and to request accommodations. If any member of this class thinks that he/she has a qualified disability and needs special accommodations, he/she should notify me and request verification of eligibility for accommodations from the Office of Student Disability Services, 315 Student Union. Please advise me of such disability as soon as possible and contact Student Disability Services to ensure timely implementation of appropriate accommodations. Faculty have an obligation to respond when they receive official notice of a disability but are under no obligation to provide retroactive accommodations.

Academic Integrity

All assignments are to be the work product of the individual or group to which they were assigned. However, it is often beneficial to obtain the input of others, and I encourage you to do so. If you have questions about the degree of help that you can give or receive on an assignment, please ask. For some assignments, you may not receive any assistance from individuals outside of yourself or your group; you will be clearly instructed when this is the case.

Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the university and contributes to deception of potential employers and other academic institutions. Thus, you have an obligation to take some action when you know another student is in violation of the course's academic integrity standards. This is a difficult personal trial to face, but it is an important part of your ethical obligations as a student. If you know that another student is violating the standards, it is your responsibility to inform the student's instructor.

Anyone suspected of breaching academic integrity will be dealt with following the SOA *Code of Ethics for Accounting Majors* and will be referred to the proper university authority as explained in *Oklahoma State University Student Rights and Responsibilities Governing Student Behavior*. Examples of such breaches include (but are not limited to):

1. Copying homework from another source (other students, solution manuals, etc.) and turning it in as your own.
2. Soliciting answers from a fellow student during an exam or quiz.
3. Looking or glancing at another student's paper during an exam or quiz.
4. Removing a page or pages from an examination booklet before, during, or after an exam.
5. Using a programmable calculator during an exam or quiz.

Penalties for academic integrity violations are determined on a case-by-case basis.

School of Accounting – Grade Appeal and Degree Sheet Deviations

From time to time, students request deviations from the undergraduate degree sheet (<http://spears.okstate.edu/accounting/degrees/undergrad/requirements/>), graduate plans of study, or file grade appeals with Academic Affairs (<https://academicaffairs.okstate.edu/policies-a-procedures/57-grade-appeals>) toward the end of a semester. In all cases, the Head of the School of Accounting (SOA) Dr. Robert Cornell, is required to investigate the deviation request or grade appeal and make a recommendation to the Student Success Center, the MS Coordinator, Academic Affairs, or all of these. When making a request with the Head of the SOA, please contact Dr. Robert Cornell via email (robert.cornell@okstate.edu) to schedule a time to meet. You should plan to bring *all* of your course study materials to the meeting, including but not limited to class notes, homework and extra exercises and problems you have worked, written work, and textbook chapter or other course material outlines you have created. All courses in the SOA require a consistent, active effort on behalf of the student. Behaviors of successful accounting graduates include preparing for *every* class; attending *every* class session; participating actively in class by answering questions, asking questions, and volunteering to complete problems; not using distractions including phones, tablets, computers, or other devices during classes; completing *all* exercises, problems, and case studies; visiting office hours provided by both the professor and graduate assistants; forming study groups with other members of the class; engaging in extensive preparation for exams; and engaging in other behaviors that will allow the student to be successful in the course. Our SOA courses are designed to challenge even the very best, most prepared students. You must engage in active learning and determine how you best acquire information so you will be pleased with the outcome of your efforts upon completion of each course. Consideration of support for grade appeals and requests for degree sheet or plan of study deviations will be based upon a determination of a documented unforeseen, unavoidable life event or the failure of an instructor to follow OSU policy, including grading policies as indicated in the course syllabus. Evidence of *extensive preparation and engagement* by the student in the course, as determined in part by the quantity and quality of study and other preparation materials and an inquiry with the course instructor by the Head of the SOA, will be required to receive support for any grade appeal or deviation requests.

Changes to the Syllabus and Schedule

Every effort is made to make the syllabus and schedule (posted on D2L) as complete and accurate as possible. However, there may be occasions when changes are required. I will announce any deviations from the syllabus and/or schedule on D2L and/or via e-mail.

CODE OF ETHICS FOR ACCOUNTING MAJORS

The purpose of this code is to foster an atmosphere of honesty and integrity within the OSU School of Accounting (SOA) and to create a shared expectation as to the minimum standards of ethical conduct by students within the School.

- Compliance
 - Comply with laws and regulations, as well as all OSU, SSB, and SOA standards, regulations, and policies.
- Competence
 - Convey accurate information about your experience, qualifications, grades, and other attributes to prospective employers, scholarship committees, and other parties.
- Confidentiality
 - Students employed by the SOA should refrain from disclosing confidential information acquired in the course of work responsibilities.
- Integrity
 - Adhere to guidelines provided by instructors for assignments.
 - Report honestly on the conduct of assignments, reasons for absences, and other matters that can affect either class or job evaluations.
 - Refrain from any form of cheating on exams or assignments, including providing or receiving unauthorized assistance or obtaining any form of advance access to exam questions and/or answers.
 - Refrain from submitting substantial portions of the same academic work for credit on more than one assignment without instructor permission.
 - Refrain from offering gifts that are intended to influence or might appear to influence instructors, administrators, or others who make decisions about your grades, scholarships, admission into programs, etc.
 - Refrain from actively or passively subverting the attainment of legitimate and ethical objectives of the School of Accounting.
- Objectivity
 - Maintain the highest standards of fairness and refrain from bias or appearances of bias in performing peer evaluations on the work of other students or in evaluating the performance of instructors.
 - In this context, “bias” refers to consideration of characteristics that are legally prohibited from consideration (e.g., race or gender) as well as other factors that should be unrelated to performance of the job or assignment.
- Interactions
 - Whether agreeing or disagreeing, demonstrate respect for other individuals.
- Attribution
 - Ensure that assignments (whether papers, problems, computer programs, etc.) that are submitted for grading reflect your own work and are not copied from others (including other students).
 - This provision prohibits, among other actions, the use of solutions manuals or case solutions to which the student may obtain access (legally or otherwise).
 - Students should recognize that ideas taken from publications, websites, etc., should be given proper attribution. When quoted verbatim (even partial sentences), these excerpts should be included in quotes and cited.
 - In formal writings and public talks, credit others (including those with whom you collaborate) for the work they have done. When engaged in informal discussions, refrain from claiming credit for work done by someone else, e.g., a group member.

Consequences: The accounting profession cannot function without a high degree of integrity (both real and perceived). Students who cannot adhere to high standards of integrity should not pursue a career in accounting. Consequently, violations of the Code of Ethics for accounting majors will lead to loss of School of Accounting scholarships and may extend to expulsion from the accounting major (either undergraduate or graduate) at the discretion of the student’s respective program committee (i.e., the SOA Ph.D. committee, M.S. committee, or undergraduate committee).



OKLAHOMA STATE UNIVERSITY

SYLLABUS ATTACHMENT

Spring 2016

<http://academicaffairs.okstate.edu/>

YOUR SUCCESS AS A STUDENT IS OUR TOP PRIORITY.
THIS INFORMATION IS PROVIDED TO ANSWER QUESTIONS MOST OFTEN ASKED BY STUDENTS.

IMPORTANT DATES

Last day to add a class (without instructor permission)	1/19/2016
Last day to drop a course with no grade and 100% refund	1/19/2016
Last day to add a class (requires instructor & advisor permission)	1/22/2016
Last day to drop a course or withdraw from the University with an automatic "W" and receive a partial refund (requires advisor signature)	1/22/2016
Last day to post 6 week grades	2/23/2016
Last day to file diploma application (for name to appear in Fall Commencement program)	4/1/2016
Last day to drop a class or withdraw from the University with an automatic "W"	4/8/2016
Last day to withdraw from all OSU classes with an assigned grade of "W" or "F"	4/22/2016
Pre-Finals week	4/25-4/29/2016
Final examinations	5/2-5/6/2016

Note: Outreach, Internet, and short courses have unique drop/add and refund deadlines; lookup the specific deadlines for these courses on the Short, Internet and Outreach Class Schedules page of the Registrar's website <http://registrar.okstate.edu/SIO-Schedule>.

Spring Semester Holidays

University Holiday	1/18/2016
Students' Spring Break	3/14-3/18/2016

DROPPING A COURSE AND WITHDRAWING FROM THE UNIVERSITY

students often confuse these terms. **Dropping a Course** (or courses) may occur during the first twelve weeks of the semester. This means, however, that you are still enrolled in at least one other OSU course. Exceptions to the deadlines above may only be considered by petition due to documented extraordinary circumstances and committee approval. The Retroactive Drop/Withdraw Petition and the Petition for a Refund of Tuition and Fees forms are available on the Registrar's website <http://registrar.okstate.edu/Forms>.

Withdrawing from the university means dropping *all* courses and you *are no longer enrolled for the current semester*. This may occur until the Friday before pre-finals week. The withdrawal process is initiated with your academic advisor. For additional information and dates, go to: [HTTP://ACADEMICAFFAIRS.OKSTATE.EDU/CONTENT/ADDING-DROPPING-AND-WITHDRAWING-COURSES](http://academicaffairs.okstate.edu/content/adding-dropping-and-withdrawing-courses)

ALERTS AND RESCHEDULING

If the OSU campus officially closes due to inclement weather or other emergencies, alerts are provided to local news media and posted on the OSU website. Missed exams, classes, or assignments may be rescheduled at times outside the normal meeting schedule. If valid, documented circumstances prohibit students from attending the rescheduled classes, instructors should provide reasonable alternative means for makeup.

SEEK ANSWERS TO YOUR QUESTIONS

The OSU faculty and staff want you to be successful in your educational pursuits. If you have questions or concerns, seek help EARLY. We are here to assist you.

ACADEMIC INTEGRITY

101 Whitehurst, 405-744-5627

<http://academicintegrity.okstate.edu>

OSU is committed to maintaining the highest standards of integrity and ethical conduct. This level of ethical behavior and integrity will be maintained in this course. Participating in a behavior that violates academic integrity (e.g., unauthorized collaboration, plagiarism, multiple submissions, cheating on examinations, fabricating information, helping another person cheat, unauthorized advance access to examinations, altering or destroying the work of others, and altering academic records) will result in an official academic sanction. Violations may subject you to disciplinary action including the following: receiving a failing grade on an assignment, examination or course, receiving a notation of a violation of academic integrity on your transcript, and being suspended from the University. You have the right to appeal the charge.



COPYRIGHT & FAIR USE POLICY OF COURSE MATERIALS

Course materials may not be published, leased, sold to others, or used for any purpose other than appropriate OSU-related individual or group study without the written permission of the faculty member in charge of the course and other copyright holders. This paragraph grants you a limited license giving you access to materials for this course, including PowerPoint slides, audio/video recordings, written, or other materials, for appropriate OSU-related educational use only. Lectures should not be recorded without permission from the faculty member and must not be further disseminated or shared.

CLASS ATTENDANCE

Class attendance is a critical component of learning; therefore, you are expected to attend and participate fully in all scheduled class meetings. Many instructors consider attendance so essential that your grade may be affected by your absence. *SOME DEPARTMENTS AND PROFESSORS HAVE MANDATORY ATTENDANCE POLICIES*. If no written attendance policy is provided before the last day to add a class without instructor permission, no penalty may be assessed for class absences although you may not be permitted to make up certain in-class activities. If you are required to participate in official university-sponsored activities or military training, you should receive an excused absence unless the written course attendance policy indicates otherwise. If you will be absent from class for sponsored activities, you must provide prior notification of the planned absence to the instructor. You may be required to submit assignments or take examinations before the planned absence.

PRE-FINALS WEEK POLICY

Final examinations are scheduled at the end of each semester and are preceded by pre-finals week, which begins seven days prior to the first day of finals. During pre-finals week, all normal class activities will continue; however, no assignment, test, or examination accounting for more than 5% of the course grade may be given; and no activity or field trip may be scheduled that conflicts with another class. This excludes makeup and laboratory examinations, out-of-class assignments (or projects) made prior to pre-finals week and independent study courses. No student or campus organization may hold meetings, banquets, receptions, or may sponsor or participate in any activity, program, or related function that requires student participation. For additional information, contact the Office of Academic Affairs, 405-744-5627, 101 Whitehurst.

FINAL EXAM OVERLOAD POLICY

In the event you have three or more final exams scheduled for a single day, you are entitled to arrange with the instructor of the highest numbered course (4 digit course number) or two highest, if you have four finals on one day, to re-schedule that examination(s) at a time and place of mutual convenience during final exam week. If the final exam overload includes a common final exam, the common final exam is excluded from rescheduling unless multiple common exams are scheduled at the same time. You should submit this request in writing, with a copy of your class schedule, at least two weeks prior to the beginning of final exam week. The instructor has one week prior to the beginning of final exam week to arrange a mutually convenient time and place for administration of the final exam. After one week, if an agreement cannot be reached, take the request to the department head.

INFORMATION TECHNOLOGY

Student Email - OSU uses your OKSTATE.EDU email address as a primary form of communication. Students are expected to check their OSU email on a frequent and consistent basis to remain informed of their official university business. If you do not use the OSU email system you must redirect your okstate.edu email using the Orange-Key System (www.okey.okstate.edu). Failure to maintain an accurate email address may result in missed or lost university communications. For email assistance contact the IT Helpdesk at 405-744-HELP (4357).

Computer Labs - A complete description of computer labs and hours of operations are available at their website: <https://it.sharepoint.okstate.edu/TechnologySupport/DeskSide/default.aspx>. Lab information is also available by calling the Information Technology Help Desk, 405-744-HELP (4357).

EDMON LOW LIBRARY HOURS

405-744-9775 or 405-744-9741

www.library.okstate.edu

Text 405-592-4128

Monday-Thursday	7:00 a.m. – 2:00 a.m.
Friday	7:00 a.m. – 10:00 p.m.
Saturday	9:00 a.m. – 10:00 p.m.
Saturday and Sunday	9:00 a.m. – 2:00 a.m.

*For holiday and intersession hours, check

<http://www.library.okstate.edu/services/hours.htm>

*Contact the following for information on hours of operation:

Architecture Library	405-744-6047
Curriculum Materials Library	405-744-6310
Veterinary Medicine Library	405-744-6655

GENERAL EXPECTATIONS OF STUDENTS

By enrolling at Oklahoma State University, you accept responsibility for complying with all University policies and contracts, and for local, state and federal laws on- or off-campus that relate to the University's mission. **The Student Rights and Responsibilities Governing Student Behavior** document explains the standards of behavior expected of you, processes in place for enforcing the rules, and the University's response to violations <http://studentconduct.okstate.edu/>

In general, the University expects you to respect the rights of others and authorities, represent yourself truthfully and accurately at all times, respect private and public property, and take responsibility for your own actions and the actions of your guests. Call 405-744-5470 for more information.

WHERE TO GO FOR HELP

Instructor - If you have questions regarding your class, talk to your instructor. Faculty members usually include their office hours and/or phone number in the class syllabus. If you cannot locate this information, set a time to meet with your instructor by speaking with him/her prior to or immediately following your class session or check with the departmental office on when the instructor may be available.

Academic Advisor - All students will benefit by conferring with an

advisor on a regular basis. If you do not know your advisor, or are unhappy with your advisor, talk to the Student Academic Services Director for your college.

Academic911.okstate.edu - Your online resource for academic and personal success, sponsored by Student Affairs.

Mathematics Learning Success Center

5th Floor, Edmon Low Library/405-744-5818 <http://www.math.okstate.edu>

Tutors are available to answer questions for classes ranging from Beginning Algebra through Calculus II. Tutoring for Differential Equations and Linear Algebra is offered at specific times.

Writing Center

440 Student Union/405-744-6671 <http://osuwritingcenter.okstate.edu>

The Writing Center helps writers throughout the composing process; you should plan to visit early and often throughout the semester, not just the day before an assignment is due. Tutors will work with you to improve your brainstorming, organizational, and composing techniques.

Learning & Student Success Opportunity (LASSO) Tutoring Center

021 Classroom Building/405-744-3309 <https://lasso.okstate.edu/>

LASSO offers free individual tutoring for a variety of courses.

University Counseling Services

320 Student Union/405-744-5472 or 405-744-7007 <http://ucs.okstate.edu/>

Professional counselors offer confidential personal and/or career counseling.

Office of Student Disability Services (SDS)

315 Student Union/405-744-7116 <http://sds.okstate.edu/>

According to the Americans with Disabilities Act, each student with a disability is responsible for notifying the University of his/her disability and requesting accommodations. If you think you have a qualified disability and need special accommodations, you should notify the instructor and request verification of eligibility for accommodations from the Office of SDS. Please advise the instructor of your disability as soon as possible, and contact Student Disability Services, to ensure timely implementation of appropriate accommodations. Faculty has an obligation to respond when they receive official notice of a disability but are under no obligation to provide retroactive accommodations. To receive services, you must submit appropriate documentation and complete an intake process to verify the existence of a qualified disability and identify reasonable accommodations.

Office of Equal Opportunity

408 Whitehurst/405-744-9153

OSU is committed to maintaining a learning environment that is free from discriminatory conduct based on race, color, religion, sex, sexual orientation, gender identity, national origin, disability, age or protected veteran status. OSU does not discriminate on the basis of sex in its educational programs and activities. Examples of sexual misconduct and/or sex discrimination include: sexual violence, sexual harassment, sexual assault, domestic and intimate partner violence, stalking, or gender-based discrimination. OSU encourages any student who thinks that he or she may have been a victim of sexual misconduct or sexual discrimination to immediately report the incident to the Title IX Coordinator (405-744-9153) or Deputy Title IX Coordinator (405-744-5470). Students may also report incidents of sexual misconduct or sex discrimination to a faculty or staff member, who is then required by federal law (Title IX) to notify the Title IX or Deputy Title IX Coordinator. If a reporting student would like to keep the details confidential, the student may speak with staff in the Student Counseling Center (405-744-5472) or the University's Victim Advocate (Suzanne Burks: 405-744-5458). For more information regarding Title IX violations, go to: <https://1is2many.okstate.edu/>.