

Auburn University
School of Accountancy
ACCT 3110/3113 – Intermediate Accounting I
Fall 2014

Instructor: Duane Brandon, PhD
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Phone: 844-6215
Office Hrs: M,W 1:00-2:00 and by appointment
E-mail: branddm@auburn.edu
Class Times: 8:00-9:15, M,W (& Distance) Lowder 124
9:30-10:45, M,W Lowder 155

COURSE OBJECTIVES:

ACCT 3110 is the first of three courses (followed by ACCT 3120 and ACCT 6130) designed to give you a comprehensive knowledge of financial accounting theory and principles and to acquaint you with current financial statement measurement and disclosure concepts/standards. Additionally, this course is designed to develop your ability to analyze and understand business transactions, record these transactions in an accounting system, and assess the impact of various accounting treatments on a firm's financial statements. While you were exposed to these topics in ACCT 2110, the coverage in this course is much more in-depth and rigorous.

PREREQUISITES:

ACCT 2110, Principles of Financial Accounting.

REQUIRED ITEMS:

1. Text: Whalen, Jones, & Pagach. *Intermediate Accounting*, 1st ed., South-Western/Cengage with *CengageNOW* access (online course supplement).
2. Supplies: Five scantron sheets (green).
3. Calculator: Texas Instruments, TI-1706SV or TI-503SV series (**Strictly enforced, per School of Accountancy policy**).

GRADING SCALE:

A	90–100%
B	80–89%
C	70–79%
D	60–69%
F	≤ 59%

POINT DISTRIBUTION:

Exam 1	100 (points)
Exam 2	100
Exam 3	100
Exam 4	100
Final (comprehensive)	100
CengageNow	<u>25</u>
	525

CLASS POLICIES AND PROCEDURES:

- **Attendance:** Your attendance and active participation at all class meetings is expected. You are responsible for all material missed during absences.
- **Communication:** Throughout the semester I may find it necessary to communicate with you between class meetings. I will use email and/or *Canvas* for this purpose, so please check these regularly.
- **Classroom Environment:** I will strive to provide a classroom environment in which everyone is comfortable contributing, sharing viewpoints, and learning. Please remember to be respectful of each other and to conduct yourself in a professional manner at all times.

No electronic ‘gadgets’ will be allowed in class during exams.

Laptops should only be used in class for course work (e.g., taking notes). Browsing, messaging, texting, etc. is not allowed on smart phones or computers.

Please be punctual. You are expected to be in the classroom and seated before class begins. I reserve the right to deny admittance once class has begun if tardiness becomes a problem.

- **Office Hours:** I, and my teaching assistants (TA’s), will hold help hours during week. I encourage you to take advantage of this opportunity when you need help with homework problems or course material. If you seek help at these times, you are expected to be prepared. That is, you should have attended class, read the textbook, and made a valid effort to understand the material or work out the problem in question.
- **Exams:** Exams may consist of problems, objective questions, and essays. All tests emphasize concepts, mechanics and applications. Graded exams are to be retained by the instructor. *Note to distance students: See the syllabus addendum for ACCT 3113.*
- **Previous Exam Availability:** If you would like to review questions you missed on exams, you will need to meet with me or my TA. Copies of the exams will be available until the last class day before the following exam. If you wish to see a copy of the exam you must do so within that time frame. After that time, that exam will not be available for review. You must present your photo identification before you can see a copy of the exam. This will be the only time during the semester that you can review copies of the exams.
- **Make-ups:** Professionals are expected to meet deadlines. Therefore, the general rule in this course is that missed exams and assignments will receive a grade of zero. Make-ups will only be allowed if a University approved excuse, as outlined in the *Tiger Cub*, is communicated in writing to the instructor prior to the missed exam or assignment. Please note that a medical excuse must include a statement from the nurse or physician that the student was too ill to attend class on the date of the exam or assignment. **At the instructor’s discretion, make-up exams may include open answer, essay, or other format questions.** Make-up exams are scheduled for Friday afternoons and are administered through the School of Accountancy. A student who fails to attend a make-up exam must have a valid excuse as described previously in this policy or receive a grade of zero for the make-up exam.

- **Disabilities:** Students who need accommodations are asked to arrange a meeting during office hours the first week of classes, or as soon as possible if accommodations are needed immediately. If you have a conflict with my office hours, an alternate time can be arranged. To set up this meeting, please contact me by email.
- **Academic Integrity:** You are expected to be familiar with the University's policy on academic dishonesty. Academic dishonesty will be dealt with in the harshest manner available under University guidelines.

Please understand that I have very high expectations in this area. Your integrity should never be questioned in any forum, so you should be extremely careful to protect yourself and always “do the right thing”. If you ever have any questions about right or wrong, you should bring the situation to my attention immediately. All reports of cheating will be kept completely confidential. All material from previous and concurrent ACCT 3110 classes, including old exams, assignments, quizzes, and cases are prohibited from use in this class.

- **The Professionalism Clause**

The instructor reserves the right to deduct 10 points per occurrence from the student’s point total at the end of the semester for each occurrence of the following: using or receiving a call on a mobile phone, being unprepared to discuss assigned problems or readings, monopolizing class time, sleeping in class, disrupting class with chatter between classmates, reading the newspaper (or web surfing), smoking, eating, or drinking (other than bottled water) in class, studying for other courses, making impolite or insensitive comments, excessive tardiness or absence, or other such unprofessional behavior.

- **School of Accountancy Career Development**

In addition to the OPCD, **Mrs. Colby Lakas** in the School of Accountancy is dedicated to assisting with your career development. She is available to meet with you in 359 Lowder Hall to answer your questions about: (1) the Accounting Internship Program, (2) Accounting Recruiting Activities/Events, (3) Beta Alpha Psi, (4) the Financial Leadership Society, (5) the Master of Accountancy Program, (6) the 150-hour Requirement, (7) the CPA Exam, and/or (8) address any other questions you may have about your career.

Mrs. Lakas is **NOT** intended to replace a student’s current undergraduate academic advisor – for academic matters, please visit the Office of Academic Advising in 147 Lowder. To make an appointment with Mrs. Lakas, please email her at colby.lakas@auburn.edu

KEYS FOR SUCCESS

1. Attend class regularly. **I will be pointing out potential problem areas based on my experiences!**
2. Practice working the problems without relying on the solutions!!!!
3. **DO NOT FALL BEHIND. The material is inherently comprehensive.**
4. Be prepared for each class meeting.
5. Review/Read the chapter prior to class discussions.
6. Complete homework assignments.
7. Take advantage of office hours.

- **Syllabus Disclaimer:** Please note that this syllabus is tentative and may be revised by the instructor. Any changes made to the syllabus will be announced in class, sent via email, or posted to *Canvas*.

Special Note: Even in the days of IM, texting and Twitter, writing and speaking skills matter. Use proper grammar, capitalization and spelling in all professional communications.