

SYLLABUS
ACCOUNTING 310
Intermediate Financial Accounting I

UW-Stevens Point
School of Business & Economics

Instructor: Ruixue Du

Office: CPS 412

Email: Ruixue.Du@uwsp.edu

Office Hours: T & R 11:00 PM – 12:15 PM or by Appointment

Class times and locations: Sec 1&2 TR 2:00 PM – 3:15 PM in CPS 317

Course Web site: D2L

Course Materials: Intermediate Accounting, Kieso, Weygandt, Warfield; 15th Edition.

Communication:

For most purposes, the best way to contact me between class sessions is to send me e-mail. **To ensure a reply**






- include a **detailed subject line** in your e-mail Your subject line should be up-to-date (not an old topic from a previous message)
- include your **course number** and **section number**, e.g. Acct 310 Section 1.
- include your **full name** and **student ID** in your email.

I check my e-mail on a regular basis and am usually able to respond to your messages within 24 hours during weekdays. However, if the correct email format is not followed, response may delay.

I want to know how you are doing as the course progresses, especially if any problems come up. Communication takes effort from both parties! Please feel free to stop by my office or set up an appointment with me to discuss any questions or concerns you may have.

Here are two examples on email formats. The first one is inappropriate and the second one is appropriate.










Inappropriate Format:

Send     

To... rdu@uwsp.edu

Cc...

Subject: Homework

Tahoma 10 B I U         

Subject Line:
X Missing homework chapter: chapter 1
X Missing course number: Acct 310
X Missing section number: Section 1


Hi,

I am wondering whether chapter 1 homework is due today.

Bob

Signature:
X Missing full name
X Missing student ID

Appropriate Format:

To  rdu@uwsp.edu x

Cc

Acct 310 Section 1 Homework Chapter 1

Bcc

Subject Line:
√ homework chapter: chapter 1
√ course number: Acct 310
√ section number: Section 1

Hi Professor Du,

I am wondering whether Chapter 1 Homework is due on Thursday 9/6.

Thank you,

Bob

Robert Gates
Student ID: 11111111

Signature:
√ full name
√ student ID

SBE Mission:

The UWSP School of Business and Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, businesses, economy and people of the greater central Wisconsin region. Our students achieve an understanding of regional opportunities that exist within the global economy.

Evidence of our graduates' level of preparation will be found in their ability to:

- Analyze and solve business and economics problems
- Understand the opportunities and consequences associated with globalization
- Appreciate the importance of behaving professionally and ethically
- Communicate effectively

SBE Program Learning Objectives:

- Students will be able to apply core concepts, models and methods from business, accounting and economics in identifying and solving problems.
- Students will be able to work effectively with others in team settings.
- Students will be able to craft and present an effective oral presentation.

Course Description:

Concepts, elements, and generally accepted accounting principles associated with financial statements, including income measurement and valuation of assets and equities. Prereq: 210.

Grading:

Exam 1	100 Points
Exam 2	100 Points
Exam 3	100 Points
Quizzes	100 Points
Assignments	80 Points
Group Project	20 Points
Total	500 Points

Grading Scheme:

Letter Grade*	Percentage
A	93-100%
A-	90-92.9%
B+	87-89.9%

B	83-86.9%
B-	80-82.9%
C+	77-79.9%
C	73-76.9%
C-	70-72.9%
D+	67-69.9%
D	60-66.9%
F	0-59.9%

Extra Credit:

There will be extra credit opportunities throughout the semester, for example, from quizzes.

No free points will be given to round up the letter grade at the end of the semester. Every semester, there will be some students ending up at less than 1% away from the next letter grade. However, even 1% is worth 5 points. It won't be fair to give some students free points but not to the rest of the class. So please **do not email to ask for rounding up after the final exam.**

Exams:

There are three exams. Each accounts for 100 points. All exams are in **multiple choice plus simulation** format.

- Exam 1 covers chapter 1, 2, 3, and 4. It is scheduled on **Tuesday Oct. 9th** during regular class time (75 minutes).
- Exam 2 covers chapter 5, 6, 7, and 8. It is scheduled on **Thursday Nov. 8th** during regular class time (75 minutes).
- Exam 3 is **comprehensive**, which covers all the chapter we have discussed by the end of the semester. It is scheduled in class on **Monday Dec. 17th** from **10:15 AM – 12:15** (120 minutes). Exam 3 is the **final exam**.

Should you not be able to take the test, you **must notify me in advance**. No make-up exam will be given unless you demonstrate in advance (and I agree) that a significant life-event prevents you from attending class or if you have a documented emergency. If you have more than three final exams scheduled on Dec 17 and want to reschedule Acct 310 final, you should let me know at **two weeks before** the final exam date.

Quizzes:

Eleven in class quizzes will be given throughout the semester, each accounting for 10 points. **One lowest-score** quiz will be **dropped** from your final grade. So 100 quiz points will be included in your final grade.

- The quizzes will be offered online on D2L.
- Each quiz has 10 multiple-choice questions.
- You might see 11(12) questions in some quizzes. The last one (two) questions is (are) a bonus question. You get an extra point by answering it correctly. However, you won't lose any point if you miss it.
- The overall quiz grade is capped at 100 points.
- You will have 15 minutes to work on these questions.
- A zero will be automatically given if a quiz is not submitted within the time limit.
- Please bring a laptop or other electronic device with you on the scheduled quiz days.
- If you need a laptop, university laptops are available for checkout through the library.

Laptop Checkout Guideline : <http://www.uwsp.edu/library/Pages/laptopCheckout.aspx>

Should you not be able to take the quizzes on the scheduled dates, you **must notify me in advance**. No make-up quiz will be given unless you demonstrate in advance (and the instructor agrees) that a significant life-event prevents you from attending class or if you have a documented emergency.

Assignments:

- **Collection:**
 - I will randomly collect four assignments (20 points each), although you are responsible of completing all assignments.
 - Assignments are due on the due dates **before class ends (i.e. 1:45 PM on due dates)**. I will announce in class on each due date that whether I am collecting the assignment that day or not.
- **Submission:** Three ways you can submit your assignment:
 1. Bring **a laptop** to class on assignment due dates, so that you can submit the assignment to Dropbox in class.
 2. Bring **a USB flash drive** (with your assignment document saved on it) with you to class on assignment due dates. You can use the computer in classroom to submit your assignment.
 3. Submit the assignment on D2L Dropbox to the available assignment folder on your **personal computer at home before class starts**.
 - a. If I announce in class I will collect that assignment, the most recent submission will be graded in the available assignment folder.

- b. If I do not collect that assignment, you don't have to do anything before next assignment becomes due.
- c. When the next assignment becomes due, you can substitute that uncollected one with your next assignment.

- **Format**

- All assignments should be typed and submitted electronically on **D2L via Dropbox.**
- Only **Word or PDF** files will be accepted and graded. Submissions in all other formats will receive a **ZERO** grade.
- Your assignment file should be **titled with chapter number, e.g. Chapter 1 or Chapter 2.**
- Question numbers should be **highlighted** in the document. **Five points** will be **deducted** for each assignment if question numbers are not highlighted.
- A worksheet template is provided on D2L. If you use the provided Excel worksheet template, please make sure you copy all of your answers to a Word document, or save a copy in PDF format.

- **Grading**

- Assignments are graded based on completion, rather than accuracy.

Group Project:

Refer to Group Project Guidelines on D2L for detail.

Late Submission:

Be sure to pay close attention to deadlines. There will be no make-up exams or quizzes, or late work accepted without a serious and compelling reason (such as significant life-event prevents you from completing the task on time or if you have a documented emergency) and instructor approval.

Accepted late submission will graded based on following structure

- 80% - less than 24-hour late
- 50% - after 24 hours

Attendance:

You are expected to attend every class and be professional and respectful to your instructor and classmates. For instance, be on time for class, do not leave the class while it is in progress for other than emergencies, turn off cell phones, only use laptops for class work. Attending only a portion of the lecture without prior permission from the instructor will lead to a **five-point reduction** in final grade on a 100-point scale.

Equal Access for Students with Disabilities*:

UW-Stevens Point will modify academic program requirements as necessary to ensure that they do not discriminate against qualified applicants or students with disabilities. The modifications should not affect the substance of educational programs or compromise academic standards; nor should they intrude upon academic freedom. Examinations or other procedures used for evaluating students' academic achievements may be adapted. The results of such evaluation must demonstrate the student's achievement in the academic activity, rather than describe his/her disability.

If modifications are required due to a disability, please inform the instructor and contact the [Disability and Assistive Technology Center](#) to complete an Accommodations Request form. Phone: 346-3365 or Room 609 Albertson Hall.

Help Resources:

Tutoring	Advising	Safety and General Support	Health
Tutoring and Learning Center helps with Study Skills, Writing, Technology, Math, & Science. 018 Albertson Hall, ext 3568	Academic and Career Advising Center, 320 Albertson Hall, ext 3226	Dean of Students Office, 212 Old Main, ext. 2611	Counseling Center, Delzell Hall, ext. 3553. Health Care, Delzell Hall, ext. 4646 Web Link

Build Rapport:

If you find that you have any trouble keeping up with the course, make sure you let your instructor know as early as possible. As you will find, building rapport and effective relationships are key to becoming an effective professional. Make sure that you are proactive in informing your instructor when difficulties arise during the semester so that we can help you find a solution.

Care Team:

The University of Wisconsin-Stevens Point is committed to the safety and success of all students. The Office of the Dean of Students supports the campus community by reaching out and providing resources in areas where a student may be struggling or experiencing barriers to their success. Faculty and staff are asked to be proactive, supportive, and involved in facilitating the success of our students through early detection, reporting, and intervention. As your instructor, I may contact the Office of the Dean of Students if I sense you are in need of additional support which individually I may not be able to provide. You may also share a concern if you or another member of our campus community needs support, is distressed, or exhibits concerning behavior that is interfering with the academic or personal success or the safety of others, by reporting [here](#).

Technical Assistance:

If you need technical assistance at any time during the course or to report a problem with D2L you can:

- Visit with a [Student Technology Tutor](#)
- Seek assistance from the [HELP Desk](#)
 - IT Service Desk Phone: 715-346-4357 (HELP)
 - IT Service Desk Email: techhelp@uwsp.edu

Commit to Integrity:

As a student in this course (and at this university) you are expected to maintain high degrees of professionalism, commitment to active learning and participation in this class and integrity in your behavior in and out of the classroom. Students suspected of academic misconduct will be asked to meet with the instructor to discuss the concerns. If academic misconduct is evident, procedures for determining disciplinary sanctions will be followed as outlined in the [University System Administrative Code, Chapter 14](#).

Students should work on the quizzes, and exams **individually**. Any form of collaboration during the quiz or exam is prohibited.

Class Schedule Acct 310 Fall 2018 *

Date	Topic for Class	Quizzes	Assignment Due
9/4 T	Syllabus & Ch 1		
9/6 R	Ch 1		
9/11 T	Ch 2	Chapter 1	Ch 1: CA*1-3, Professional Research p30 & p39
9/13 R	Ch 2		
9/18 T	Ch 3	Chapter 2	Ch 2: E*2-2, 2-5, 2-7, 2-10
9/20 R	Ch 3		
9/25 T	Ch 4	Chapter 3	Ch 3: E3-1, 3-5, 3-11, 3-16, P3-6.
9/27 R	Ch 4		
10/2 T	Review	Chapter 4	Ch 4: E4-3, 4-5, 4-12, 4-13, P4-3
10/4 R	Group Project		FASB Research, No Class
10/9 T	Exam 1		
10/11 R	Ch 5		
10/16 T	Ch 5		
10/18 R	Ch 6	Chapter 5	Ch 5: E5-12, 5-14, 5-17
10/23 T	Ch 6		
10/25 R	Ch 7	Chapter 6	Ch 6: E6-1, 6-2, 6-6, 6-7, 6-12, P6-1, P6-3
10/30 T	Ch 8	Chapter 7	Ch 7: E7-1, 7-5, 7-7, 7-8
11/1 R	Ch 8		
11/6 T	Review	Chapter 8	Ch 8: E8-3, 8-9, 8-14, 8-21, P8-6
11/8 R	Exam 2		
11/13 T	Ch 9		
11/15 R	Ch 9		
11/20 T	Group Project		FASB Research, No Class
11/22 R	Thanksgiving Break		
11/27 T	Ch 10	Chapter 9	Ch 9: E9-1, 9-3, P9-1, P9-5, P9-7
11/29 R	Ch 10		
12/4 T	Ch 11	Chapter 10	Ch 10: E10-5, 10-7, 10-8, 10-16, 10-19, 10-23, 10-25
12/6 R	Ch 11		Group Project Due
12/11 T	Ch 11 & Review	Chapter 11	Ch11: E11-4, 11-5, 11-7, 11-12, 11-21
12/13 R	Review		
12/17 M	Final Exam		10:15 AM – 12:15 PM in CPS 317

* This schedule is tentative and is subject to change as the semester progresses.

* CA indicates Concepts for Analysis at the end of each chapter. For example, CA 1-3 is in your Textbook on page 25.

* E indicates Exercise at the end of each chapter. For example, E 2-2 is in your Textbook on page 69.