

**SYLLABUS**  
**ACCOUNTING 311**  
**Intermediate Financial Accounting II**

**UW-Stevens Point**  
**School of Business & Economics**

Instructor:	Ruixue Du
Office:	CPS 412
Email:	<a href="mailto:Ruixue.Du@uwsp.edu">Ruixue.Du@uwsp.edu</a>
Office Hours:	T & R 11:00 AM – 12:15 PM or by Appointment
Class times and locations:	Sec 1 TR 12:30 PM -1:45 PM in CPS 317
Course Web site:	Canvas
Course Materials:	Intermediate Accounting, Kieso, Weygandt, Warfield; 15 <sup>th</sup> 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 311 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 311  
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

Subject Line:  
√ homework chapter: chapter 1  
√ course number: Acct 311  
√ section number: Section 1

Acct 311 Section 1 Homework Chapter 1

Hi Professor Du,

I am wondering whether Chapter 12 Homework is due on Thursday 1/31.

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. Prerequisite: Accounting 310.

## **Course Structure**

This course will be delivered in in classroom and through the course management system Canvas. You will use your UWSP account to login to the course from the [Canvas Login Page](#). If you have not activated your UWSP account, please visit the [Manage Your Account](#) page to do so.

On Canvas, you will access course materials, and resources. At designated times throughout the semester, you will take quizzes on Canvas.

## **Canvas Support**

- Click HELP from within Canvas for links to support via email and chat.
- Call Canvas Support for Students at 1 (833) 828-9804.
- [Canvas Student Guides](#)

- [Canvas Video Guides](#)
- A self-paced [Student Training / Orientation course](#) is available for self registration in Canvas.

## UWSP Technical Assistance

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

- Visit with a [Student Technology Tutor](#)
- Seek assistance from the [HELP Desk](#)

## Grading:

Exam 1	100 Points
Exam 2	100 Points
Exam 3	100 Points
Quizzes	100 Points
Assignments	100 Points
FASB Project	10 Points
<b>Total</b>	<b>510 Points</b>

## Grading Scheme:

#	Symbol*	Start %*
1	F	0
2	D	60
3	D+	66
4	C-	70
5	C	73
6	C+	77
7	B-	80
8	B	83
9	B+	87
10	A-	90
11	A	93

## Extra Credit:

There will be extra credit opportunities throughout the semester.

**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 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 12, 13, 14, and 15. It is scheduled on **Thursday Feb. 28** during regular class time (75 minutes).
- Exam 2 covers chapter 16, 17, 18,19, and 20. It is scheduled on **Thursday April 18** 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 on **Thursday May 16** from 12:30 PM to 2:30 PM (120 minutes) in the same class room CPS 317. Exam 3 is the **final exam**.

Should you not be able to take the exams on the scheduled dates, 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 the final exam date and want to reschedule Acct 311 final, you should let me know at **two weeks before** the final exam date.

## **Quizzes:**

Twelve in class quizzes will be given throughout the semester. Two quizzes with the lowest grade will be dropped, leaving 10 quizzes each accounting for 10 points. These quizzes will be in multiple choice format. The quizzes will be offered in class on Canvas. 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 I agree) 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 (25 points each), although you are responsible of completing all assignments.
- Assignments are due on the due dates **before class ends (i.e. 1:45pm 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:
  - Bring *a laptop* to class on assignment due dates, so that you can submit the assignment on Canvas in class.
  - 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.
  - Submit the assignment on Canvas 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 Canvas.
  - 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 Canvas. 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.
  - To receive the full credit, please do **show your work**. No grade will be given if only the final answers are provided.

## **FASB Research Project:**

Refer to FASB Research Project Guidelines on Canvas for detail.

## Late Submission

No late submission for assignment will not be accepted for grade unless you demonstrate in advance (and the instructor agrees) that a significant life-event prevents you from completing the task on time or if you have a documented emergency.

Accepted late submission will be graded based on following structure, given that you have not accessed the solutions:

- 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,	Academic and Career Advising Center, 320	Dean of Students Office, 212 Old Main, ext. 2611	Counseling Center, Delzell Hall, ext. 3553.

Technology, Math, & Science. 018 Albertson Hall, ext 3568	Albertson Hall, ext 3226		Health Care, Delzell Hall, ext. 4646 <a href="#">Web Link</a>
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### **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](#).

### **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.