

Gordon College
ECB 352: Intermediate Accounting I

COURSE DESCRIPTION

Intermediate Accounting examines generally accepted accounting principles and underlying theory related to preparation of financial statements; current balance sheet valuation and income determination issues.

OBJECTIVES

- To develop and build your verbal and written communication skills.
- To develop critical thinking skills by solving professional-level problems.
- To analyze the environment in which financial reporting choices exist, identify the reporting alternatives, and determine the effects on financial statements and various ratios to provide solutions.
- To appreciate judgments involved in making financial reporting decisions in real world situations.
- To research and apply professional accounting literature and GAAP.
- To appreciate the ethical, moral and social issues related to accounting.

REQUIRED MATERIALS

Intermediate Accounting, 8th Edition, 2016. Spiceland, J. David, Sepe, James F., Nelson, Mark W., and Thomas, Wayne B. McGraw-Hill Education.

McGraw-Hill's Connect Code is required.

There is a Courtesy Code option available for a limited time.

<https://connect.mheducation.com/class/a-moore-fall-2020-4>

Note on Learning Methods

The Traditional Classroom, Remote Learning, Hybrid, Online, or any other learning method may be used to teach and/or help the student learn the course content. A student and/or a teacher may prefer one method over another method. A student may prefer one method over another and learn better using their preferred method. A teacher may prefer teaching using one method over another and feel they are more effective using their preferred teaching style. The preferred method may not always be how a class is designed or even possible to be used.

What I want to emphasize is the content listed in the Schedule of Topics and Assignments is important to learn and understand no matter what style or method is used to teach the class. The course is a content course and the content listed in the Schedule of Topics and Assignments is important to learn and does not depend on the method used to teach the material.

GENERAL NOTE

The best and most effective way to earn your best grade in Intermediate Accounting or any course is to start on your assignments today and continue throughout the semester. Contacting

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the professor after the semester is finished, for ideas on how to improve your grade, is too late.

TEACHING ASSISTANTS (TA)

Teaching Assistants are available for tutoring and help with the learning process, please contact a TA as soon as you need the help. Waiting to contact a TA only makes it more difficult to get caught up and to understand the material. The TA will not tell you what is on the test or do your work. They are a help resource for learning.

Please contact the TAs for help and questions with Connect.

CLASS PARTICIPATION / ATTENDANCE

To more effectively understand accounting concepts, students are expected to have completed the assigned readings. In Accounting, there appears to be a direct correlation between understanding the material, completing homework, attending class, and your grade.

Cell Phones, Computers, and Smart Watches, Etc.

Cell phones are strictly prohibited in class. Cell phones are to be turned off and put away. They may be collected if out during class time. Consistent use of the cell phone may result in points being deducted from your grade.

Computers are not permitted to be out or used during class. Computers may be collected if out during class time. Consistent use of the computer may result in points being deducted from your grade.

Smart watches, Fitbits etc. are not to be used during class or exams, etc.

In summary, please turn off computers, cell phones and all other electronic devices and put them away.

CLASSROOM EXPECTATIONS

- Please provide a copy of any ASC forms the first week of class.
- Read all assigned chapters.
- I will not cover every point or concept in class.
- It is your responsibility to read and review the information on Canvas.
- Papers are to be typed.
- Submit a copy of your paper on Canvas.
- Points are deducted if papers are not submitted using Canvas.
- Students are expected to be on time for class. It is disruptive to come in late.
- If you are disturbing the class (or me), I will ask you to leave the classroom.
- Tests / exams are to be taken during your scheduled class time.
- **Extra credit is not available for the course.**
- **Late work will receive a grade of zero (0).**
- **I will not round your grade up at the end of the course.**

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GRADING (Learning vs. Grades)

Connect Learn Smart Readings	250 Points
Connect PowerPoints	250 Points
Connect Homework	250 Points
Connect Chapter Quizzes	200 Points
Research/Content Paper 1	40 Points
Research/Content Paper 2	40 Points
In-Class Work	40 Points
Test 1	100 Points
Test 2	100 Points
Test 3	100 Points
Total	1,370 Points

A+: 100 – 97 // A: 96 – 93 // A-: 92 – 90
B+: 89 – 87 // B: 86 – 83 // B-: 82 – 80
C+: 79 – 77 // C: 76 – 73 // C-: 72 – 70
D+: 69 – 67 // D: 66 – 63 // D-: 62 – 60
F: 59 and below

For each semester hour of credit, students should expect to spend a minimum of 2-3 hours per week outside of class in engaged academic time. This time includes reading, writing, studying, completing assignments, lab work, or group projects, among other activities.

The Connect Assignment will take TIME: PLAN and PREPARE and ALLOCATE TIME

CONNECT LEARN SMART CHAPTER READINGS (250 Points)

It is your responsibility to read the chapters. The readings are due the date and time listed in the Syllabus and in Connect.

- Each Connect Learn Smart Reading is worth 25 points.
- The best 10 Learn Smart Readings will count.
- You cannot make up a missed or late reading assignments.
- Late work will receive a grade of zero (0).
- Answer all questions.
- Automatically submitted.

CONNECT POWERPOINTS (250 Points)

PowerPoints can be found in Connect. All PowerPoints assignments are due on the date and at the time listed in the syllabus and on Connect.

- Each Connect PowerPoints assignment is worth 25 points.
- The best 10 PowerPoint assignments will count.
- You cannot make up a missed or late PowerPoint assignment.

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- Late work will receive a grade of zero (0).
- Automatically submitted.

CONNECT HOMEWORK (250 Points)

Homework problems can be found in Connect. All homework is due on the date and at the time listed in the syllabus and on Connect.

- Each Connect Homework assignment is worth 25 points.
- The best 10 Homework assignments will count.
- You cannot make up a missed or late homework assignment.
- Late work will receive a grade of zero (0).
- Automatically submitted.

CONNECT CHAPTER QUIZZES (200 Points)

Connect Chapter Quizzes can be found in Connect. All Chapter Quizzes are due on the date and at the time listed in the syllabus and on Connect.

- Each Quiz is worth 20 points.
- The best 10 Quizzes will count.
- You cannot make up a missed or late Quiz.
- Late work will receive a grade of zero (0).
- Automatically submitted.

RESEARCH PAPERS (80 Points)

- Two (2) Research papers will be due during the semester.
- Choose a topic of interest from the course.
- Research the topic using at least three (3) sources other than the textbook.
- The paper should be three (3) pages long (not counting the cover page, index pages, etc.).
- Use the appropriate professional or Gordon College format for papers.
- Papers must be typed.
- Also, be prepared to discuss the paper in class.
- Due at the start of class.
- Include the appropriate references, five (5) points off if not included.
- Late papers are not accepted and receive zero (0) points.
- Submit a copy using Canvas.

IN-CLASS WORK (40 Points)

- In-class work may occur on any day.
- Make-up in-class work will not be available.

EXAMS (3 Problem exams each worth 100 Points)

Course subject material will be tested in three (3) Problem exams. Although, the materials tested

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in each exam will primarily consist of topics covered in the related section of the course, general accounting concepts identified throughout the course and year may be included in exams.

Eligible students, with the proper documentation, desiring to take an exam in the ASC, must notify me by email request the week prior to the exam.

Tests will be open book / take home exams.

Late tests will receive a zero (0).

NOTE

I will respond to emails within a reasonable time. Do not expect me to respond to emails, etc. on nights and weekends. I can be contacted during office hours, at school, email, etc.

Course Accommodation

Statement on Disabilities

Our academic community is committed to providing access to a Gordon education for students with disabilities. A student with a disability who intends to request academic accommodations should follow this procedure:

1. Meet with a staff person from the Academic Support Center (ASC) and provide them with current documentation of the disability.
2. Obtain a Faculty Notification Form from the Academic Support Center, listing appropriate accommodations
3. Submit this form to professors and discuss those accommodations with them, ideally within the first two weeks of classes.

Some accommodations need more time to arrange so communicating early in the semester is important. For more information consult the Academic Support Center webpage:

<http://www.gordon.edu/academicaccessibility> or email asc@gordon.edu.

Academic Dishonesty

The Gordon College student is expected to live a life of honesty and integrity consistent with the demands of Christian discipleship. Therefore, academic dishonesty is regarded by Gordon College as a major violation of both the academic and spiritual principles of this community. A student who commits an act of academic dishonesty will receive disciplinary sanctions, which may include failure of the course or suspension from the College. Given the serious consequences of academic dishonesty, the student is encouraged to discuss any difficulties openly with the appropriate instructor instead of resorting to dishonest conduct.

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CONNECT ASSIGNMENTS TAKE TIME: PLAN TIME TO COMPLETE ASSIGNMENTS

			Schedule of Topics and Assignments	
Week	Date	Day	Chapter & Topic	Homework
				Late tests, papers, homework, assignments, etc. are not accepted and receive zero (0) points.
				I will not round your grade up at the end of the course.
				Extra Credit is not Available
			Connect will take Time	
Week 1	Aug 20	Thu	Introduction, Review Syllabus	
Week 2	Aug 25	Tue	Chapter 1 Theoretical Structure of Financial Acct	Connect Learn Smart Readings Connect PowerPoints
	Aug 27	Thu	Chapter 1 Theoretical Structure of Financial Acct	Connect Homework
	Aug 30	Sun		Connect Quiz Chapter 1
Week 3	Sep 1	Tue	Chapter 2 Review of the Accounting Process	Connect Learn Smart Readings Connect PowerPoints
	Sep 3	Thu	Chapter 2 Review of the Accounting Process	Connect Homework
	Sep 6	Sun		Connect Quiz Chapter 2
Week 4	Sep 7	Mon	Labor Day	
	Sep 8	Tue	Chapter 3 Balance Sheet & Financial Disclosures	Connect Learn Smart Readings Connect PowerPoints
	Sep 10	Thu	Chapter 3 Balance Sheet & Financial Disclosures	Connect Homework
	Sep 13	Sun		Connect Quiz Chapter 3
Week 5	Sep 15	Tue	Chapter 4 Income Statement & Cash Flow Stmt	Connect Learn Smart Readings Connect PowerPoints
	Sep 17	Thu	Reading Day	
Week 6	Sep 22	Tue	Chapter 4 Income Statement & Cash Flow Stmt	Connect Homework Connect Quiz Chapter 4
	Sep 24	Thu	Test 1: Chapters 1, 2, 3, & 4 Test handed out approximately 7 days prior to due date. Chapter 5 Revenue Recognition	Test 1: Chapters 1, 2, 3, & 4 Take Home/Open Book Due the Beginning of Class Connect Learn Smart Readings Connect PowerPoints
	Sep 27	Sun		Connect Quiz Chapter 5
Week 7	Sep 29	Tue	Chapter 5 Revenue Recognition	Connect Homework
	Oct 1	Thu	Chapter 6 Time Value of Money	Connect Learn Smart Readings Connect PowerPoints
	Oct 4	Sun		Connect Homework

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				Connect Quiz Chapter 6
Week 8	Oct 6	Tue	Chapter 7 Cash & Receivables	Connect Learn Smart Readings Connect PowerPoints Research Paper #1 Late papers receive zero (0) points Due the beginning of Class Bring a copy to class Submit using Canvas
	Oct 8	Thu	Chapter 7 Cash & Receivables <i>Quad 1</i>	Connect Homework
	Oct 9	Fri	<i>Quad 1</i>	
Week 9	Oct 12	Mon		Connect Quiz Chapter 7
	Oct 13	Tue	Chapter 8 Inventories: Measurement	Connect Learn Smart Readings Connect PowerPoints
	Oct 14	Wed	Reading Day	
	Oct 15	Thu	Chapter 8 Inventories: Measurement	Connect Homework
	Oct 18	Sun		Connect Quiz Chapter 8
Week 10	Oct 20	Tue	Chapter 9 Inventories: Additional Issues	Connect Learn Smart Readings Connect PowerPoints
	Oct 22	Thu	Chapter 9 Inventories: Additional Issues	Connect Homework
	Oct 25	Sun		Connect Quiz Chapter 9
Week 11	Oct 27	Tue	Test 2: Chapters 5, 6, 7, 8, & 9 Test handed out approximately 7 days prior to due date.	Test 2: Chapters 5, 6, 7, 8, & 9 Take Home/Open Book Due at the Beginning of Class
	Oct 29	Thu	Chapter 10 PPE & IA: Acquisition & Disposition	Connect Learn Smart Readings Connect PowerPoints
Week 12	Nov 3	Tue	Day of Prayer	
	Nov 5	Thu	Chapter 10 PPE & IA: Acquisition & Disposition	Connect Homework
Week 13	Nov 10	Tue	Chapter 10 PPE & IA: Acquisition & Disposition	Connect Quiz Chapter 10
	Nov 12	Thu	Chapter 11 PPE & IA: Utilization & Impairment	Connect Learn Smart Readings Connect PowerPoints
Week 14	Nov 17	Tue	Chapter 11 PPE & IA: Utilization & Impairment	Connect Homework
	Nov 19	Thu	Chapter 12 Investments	Connect Learn Smart Readings Connect PowerPoints Research Paper #2 Late papers receive zero (0) points Due the beginning of Class Bring a copy to class Submit using Canvas
Week 15	Nov 24	Tue	Final Exam	Final Exam

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			Take home/Open Book/Due at the Beginning of Class Test handed out approximately 7 days prior to due date.	Take home/Open Book/Due at the Beginning of Class Test handed out approximately 7 days prior to due date.
	Nov 25	Wed	<i>Thanksgiving Recess</i>	<i>Thanksgiving</i>
	Nov 26	Thu	<i>Thanksgiving Day</i>	<i>Thanksgiving</i>
	Nov 27	Fri	<i>Thanksgiving Recess</i>	<i>Thanksgiving</i>
Week 16	Nov 30	Mon	Reading Day	
	Dec 1	Tue	Remote Learning / Online Chapter 12 Investments	Remote Learning / Online Connect Quiz Chapter 11
	Dec 3	Thu	Remote Learning / Online	Remote Learning / Online Connect Homework 12 Connect Quiz Chapter 12
	Dec 4	Fri	Last Day of Classes	
	Dec 5	Sat	Christmas Recess	

Note: The Connect Assignments will take time to complete. Plan your time.