

# Accounting 3110: Intermediate Accounting I Shorter University

Please note, our official channels for all class communication will be through your Shorter email address and through *Canvas* (Shorter's online portal). You need to check both your Shorter *Hawks* email and *Canvas* regularly, if not daily.

## Instructor Information

Information about your instructor is located directly on the course Canvas page or in the instructor's profile on Canvas.

## Course Information

### Course Description

A study of the theories upon which accounting study is built. These include income recognition, financial statement presentation, and the time value of money. Prerequisite: ACC 2020

### Prerequisites

ACC 2020

### Course Textbook and Required Materials

\*\*You are only required to purchase one of the three textbook options listed:

#### **Spiceland, Intermediate Accounting, 9<sup>th</sup> Edition:**

Loose-leaf with Connect, Package ISBN: 9781260089042

Regular, Bound text with Connect, Package ISBN: 9781260089035

Connect card only: 9781260029871

### Course Objectives

ACC 3110 students will be able to:

1. Articulate the treatment of accounting complexities as they relate to the financial statements.

- (Principle IV; VIII)
- 2. Properly prepare financial statements, which include accounting complexities.  
(Principle VIII)
- 3. Present current research on topics covered.  
(Principle VIII; IV; III; V)
- 4. Prepare in good form written accounting information.  
(Principle III)

## Course Competencies

The pre-requisite skills and concepts required for the course:

- This is an Online Class. Enrollment in this class assumes you **already** have working knowledge of the *Canvas* Interface.
- This course is conducted mainly through reading, writing, case analysis and online group discussion. Therefore, it is important that students are equipped with the following pre-requisite skills:
  - Knowledge and understanding of Generally Accepted Accounting Principles and Concepts;
  - Knowledge and understanding of Financial Statement Reporting Practices; and
  - Strong writing and analytical skills. Students who need help with their writing skills can obtain free help from the Shorter Writing Center, a division of the English department. The link for the writing center is:  
[http://shorter.edu/academics/services/writing\\_center.htm](http://shorter.edu/academics/services/writing_center.htm)

## Grading

LearnSmart Review (7 @ 10pts)	70 pts.
Discussion Forums (8 @ 100pts)	800 pts.
Case Write-ups (3 @ 100pts)	300 pts
Homework Assignments (7 @ 70pts)	490 pts.
Quizzes (7 @ 100 pts.)	700 pts.
Midterm	130 pts.
Comprehensive Final	200 pts.
Total	2,690 pts.

## Grading Scale (Note: Grades will not be rounded to the next higher grade)

A = 90-100%

B = 80-89%

C = 70-79%

\*\*\* Please note: There are no make-up exams!!! \*\*\*

D = 60-69%

F = Below 60%

## Technology Requirements

This course assumes you already have a demonstrated competence in each of the software items listed below. The instructor will **not** provide instructions of technical support for any of the assumed software competencies. Your participation in the course assumes you are competent in the use of the following:

- **Canvas System Requirements.** Any standards-supporting browser from the past few years can be used. For example:
  - Firefox 3 or later
  - Safari 3 or later
  - Google Chrome 4 or later
  - Opera 9 or later
  - MS Internet Explorer 7 or later (Even Google does not support IE6 anymore)
  - etc
- **Canvas Interface.** You should be familiar with ALL aspects of *Canvas*, including the use of mailing lists, Digital Drop boxes, and how to use communication tools to send and receive assignments to the professor and to other class members as needed.
- **Internet Use.** You must be capable of using the Internet, especially for purposes of getting course-related information from the web page of the textbook hosted by the publisher.

The professor may also send you email updates requiring that you visit selected web sites as part of the participation portion of the course. **Special Note:** high-speed Internet connections are expected when sharing/using data via the *Canvas* course site.

- **Email Services.** You must be proficient in sending and receiving email, including the use of attachments. The official channels for all class communication will be through your Shorter email address and through *Canvas*. You need to check both your Shorter email and *Canvas* regularly, if not daily.
- **Microsoft Office.** You are expected to be competent in the use of Microsoft Office and to have access to all its programs, either on your hard drive or on a network server.

## Noteworthy Online Policies:

The following policies are noteworthy due to their direct implications on the students' grade:

- Late work will NOT be accepted. All work in the online environment is expected to be completed by the end of the week and/or by the professor's specified due date. Work not submitted by the due dates will receive NO credit.
  - Should the student realize that he/she may not be able to keep up with the assigned work, the student should consider withdrawing from the course and taking it in a traditional (classroom) environment.
  - Should the student experience an unforeseen circumstance, it is the responsibility of the student to inform the professor BEFOREHAND that he/she will not meet the required deadline. Notification after the fact is not considered timely notification and it is up to the professor's prerogative as to whether you may submit a late assignment.
- Plagiarism will not be tolerated and will be dealt with swiftly and decisively. Unless the professor specifically states that students may work together, it is expected that students will complete their own work. Failure to adhere to this policy will result in

disciplinary measures including, but not limited to, no credit on the assignment, removal from the course, report to the Office of the Provost, etc.

**See the course website for all Due Dates for Assignments, Forum Posts, Quizzes and Exams.**

## **Attendance**

Attendance is determined by completion of assignments and discussion boards.

## **Graded Assignments and Discussion Boards:**

### *Discussion Forums*

Students are required to make at least 3 substantive posts to the Discussion Forums on at least 2 different days with the first posting made by 11:55pm on Wednesday. You also must respond to at least one other student's or your instructor's post. You may not post all three posts on the same day and earn full points. The length of the post isn't as important as the quality of the post. The post should add to the topic discussion and stimulate thinking and conversation about the issues being discussed. Simply posting "I Agree" or "Me too" is not considered a substantive post. Generally, a discussion post comprises the student's views/opinions supported by theory and authoritative references that are properly cited.

The discussions are meant to demonstrate your participation and interaction with your instructor and classmates. Therefore, in order to ensure timely participation in the class discussions, no late posts will be allowed unless approved by the instructor and only in the event of extenuating circumstances. The weekly discussion question will open on the first day of each week (i.e. Monday at 12AM). **Discussion boards close every week on Sunday at 11:55pm.** Discussion posts are a chance for students to share ideas and learn from each other. These posts are not required to conform to APA guidelines. However, sources (if quoted) should be properly cited and proper grammar and sentence structure are still required.

### *Case Write Ups*

Each student is required to prepare three cases taken from your text during the semester. The Cases are available for viewing under "Assignments" in Weeks 2, 4 and 6. The requirements and grading rubrics for the written cases can be found under the *Resources* section of the course. **Cases are due by 11:55 pm on the due date indicated in your assignment tab in the course.**

### *LearnSmart & Homework:*

Each week, you will need to complete LearnSmart modules, Homework assignments, and quizzes within an accounting learning program called Connect. Please review the information located in our Course Home section of the class for additional information on how to access Connect and utilize this resource during the term.

All LearnSmart and Homework assignments are quantitative and/or qualitative questions based on textbook chapters and online readings. Homework assignments are available

for viewing under the “Assignments” section for each week. The solutions to these assignments will be made available to students after the instructor has completed grading all assignments. **Homework is due by 11:55 pm on the due date indicated in your assignment tab in the course.**

### Quizzes

All quizzes are multiple choice questions based on textbook chapters and online readings. Quizzes will open on the first day of each week (i.e. Monday at 12AM). The solutions to these assignments will be made available to students after the instructor has completed grading all assignments. **Quizzes are due by 11:55 pm on the due date indicated in your assignment tab in the course.**

## Mid Term and Final Exams

All exams are multiple choice questions based on textbook chapters and online readings. **The final exam will be due on the last day of class by 11:55 pm.** Extensions on the submission and/or completion of the final exam are rare and are usually not granted.

## Netiquette

Please use the following links for guidelines for online course netiquette:

<http://www.brighthub.com/education/online-learning/articles/26946.aspx>

<http://online.uwc.edu/technology/onletiquette.asp>

## Other Information

1. **Shorter e-mail accounts are the official means of communication.** The instructor will only correspond with students via Shorter e-mail accounts. When emailing the instructor, please include the course number in the subject line.
2. All assignments should be uploaded to the course website unless indicated otherwise. No assignment is accepted via email unless specifically requested by instructor.
3. Students should expect to receive a response to all emails or inquiries within 24 business hours. All assignments, received by the due date, will generally be graded within 72 hours of the due date. Substantive assignments (such as Cases and Reports) will be graded within 5 days of the due date.
4. See the Shorter University Handbook regarding academic dishonesty. Students will abide by all rules and regulations set forth by Shorter University.

**If you have a disability and feel you may need accommodations, please contact the Director of Educational Support in FSU 233-7323.**

[www.shorter.edu/academics/services/disability\\_services.htm](http://www.shorter.edu/academics/services/disability_services.htm)

**\*\*SES, located in the Baylor Suite, is a free service to all Shorter University Students who wish to seek additional assistance with their studies by utilizing either the Writing Center or the Peer Tutoring Center. Students may schedule tutoring appointments by visiting their website, which is located under the Academic Services tab on the Shorter homepage or calling 233-7456.**

## **Academic Integrity Policy**

Shorter University considers the principle of academic integrity to be essential to the functioning of the educational programs of the university. Violations of academic integrity are serious offenses, infractions that may carry academic as well as disciplinary consequences.

Academic dishonesty may take numerous forms, some of which are outlined below.

### **CHEATING ON TESTS/QUIZZES**

1. Copying answers from another's test/quiz.
2. Permitting someone else to copy answers from one's own test/quiz.
3. Using books, class notes, or any other means or devices to obtain answers.
4. Preparing answers/essays in advance and submitting these rather than work completed during the test/quiz time.
5. Taking an exam or quiz for someone else or permitting someone else to be tested on one's behalf.

### **CHEATING ON ASSIGNMENTS**

1. Inventing data, materials, or sources for assignments.
2. Submitting another person's work as if it were one's own, including take-home assignments, tests, research papers, etc.
3. Falsely claiming to have completed a clinical, internship, or field experience.
4. Failing to do one's agreed-upon share or work in group projects.

### **PLAGIARISM**

1. Copying words, phrases, sentences, or passages from a text (such as a book, magazine, newspaper, pamphlet, internet site, or work prepared by anyone other than the one who submits the paper) without indicating the source of those words, sentences, or passages using the method required by the instructor.
2. Using quotations without copying them exactly or failing to punctuate them correctly with quotation marks and internal punctuation in the text itself.
3. Paraphrasing or summarizing another writer's ideas, even if one does not quote the writer directly, without giving credit to the writer.
4. Failing to give adequate bibliographical information to the reader who may need to refer to the source the writer of the paper has used (for example, page numbers).
5. Using charts, graphs, tables, or other printed or visual aids without giving credit to the source.
6. Citing information not taken from the source indicated.
7. Inventing information or sources.

## **Academic Integrity Policy**

### **A Community of Honor**

As a liberal arts university committed to the Christian faith, Shorter University seeks to develop ethical men and women of disciplined, creative minds and lives that focus on leadership, service and learning. The Honor System of Shorter University is designed to provide an academic community of trust in which students can enjoy the opportunity to grow both intellectually and personally. For these purposes, the following rules and guidelines will be applied.

## Academic Dishonesty

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"Academic Dishonesty" is the transfer, receipt, or use of academic information, or the attempted transfer, receipt, or use of academic information in a manner not authorized by the instructor or by university rules. It includes, but is not limited to, cheating and plagiarism as well as aiding or encouraging another to commit academic dishonesty.

"Cheating" is defined as wrongfully giving, taking, or presenting any information or material borrowed from another source - including the Internet by a student with the intent of aiding himself or another on academic work. This includes, but is not limited to a test, examination, presentation, experiment or any written assignment, which is considered in any way in the determination of the final grade.

"Plagiarism" is the taking or attempted taking of an idea, a writing, a graphic, musical composition, art or datum of another without giving proper credit and presenting or attempting to present it as one's own. It is also taking written materials of one's own that have been used for a previous course assignment and using it without reference to it in its original form.

Students are encouraged to ask their instructor(s) for clarification regarding their academic dishonesty standards.

## Procedure

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A. It is the responsibility of an instructor to certify that academic assignments are independently mastered sufficiently to merit course credit. The responsibility of the student is to master academic assignments independently, refrain from acts of academic dishonesty, and refuse to aid or tolerate the academic dishonesty of others.

B. If an instructor determines that the student is guilty of academic dishonesty, the instructor must discuss the matter with the student. In the event the instructor cannot reach the student in a timely manner, such as when the student has gone home at the end of a semester, the instructor may assign a grade of "I" (Incomplete) until the student can be contacted and the matter of academic dishonesty discussed. The instructor then completes the "Academic Violation Form" (see *Appendix A*) which should include evidence and other necessary documentation. The instructor will determine the appropriate remedy: either to assign a grade of zero on that assignment in question or a grade of "F" in the course. The student will designate whether he/she accepts the remedy for the violation of the dishonesty policy or wishes to appeal the instructor's decision. If a student elects to appeal, the "appeal due date" line must be completed on the Academic Violation Form. (See the Appeals section below for more information regarding the appeals process)

C. Upon completion, the instructor forwards the Academic Violation Form to the Registrar's for the placement in the student's permanent record. The Registrar will forward copies of the Academic Violation Form to the student, the faculty member, department chair, academic dean, dean of students, provost, and president. Not appealing when the form is first completed or by the appeal due date will be taken as an admission of guilt, except under compelling circumstances to be determined at the sole discretion of the provost.



D. If upon receipt of the Academic Violation Form the Registrar determines that the student is guilty of a second offense, then a grade of FD (Failure Due to Academic Dishonesty) will be assigned by the Registrar for the course regardless of the remedy specified on the Academic Violation Form. Assigning the FD is to be done by the Registrar when the second Academic Violation Form is placed in the student's record, and the Registrar will notify all parties in writing. The student is then permanently disbarred from membership in any honorary society and is permanently ineligible for any SU honor list. The student may petition the Academic Integrity Appeals Committee to have the dishonesty notation removed from the transcript after one year or upon graduating from the University if no additional dishonesty offenses occur and the student satisfactorily completes the Academic Integrity Program. The grade of F remains on the transcript. Upon receipt by the Registrar of a third offense, the Registrar will assign the grade of FD and then notify all parties. After all appeals are exhausted, if the third offense still stands, then the student will be permanently expelled from the University. The notice of expulsion will be forwarded to the student, department chair, appropriate academic dean, dean of students, provost, and president. A copy of the final report with the three offenses will become a part of the student's permanent record. The university reserves the right to expel the student after a first or second offense, depending on the circumstances and at the sole discretion of the provost.

## Appeals

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A. The student who wishes to appeal an academic violation charge should submit his/her appeal in writing to the chair of the appropriate department by the appeal due date indicated on the Academic Violation Form, which is normally within ten regularly scheduled class days after the completion date of the Academic Violation Form. This statement should contain the reasons for which the student is appealing the instructor's decision. The burden of proof lies with the student in such a case to show that an error or malfeasance has occurred. Within ten regularly scheduled class days of receiving the written appeal, the department chair will notify in writing both the instructor and the student of the chair's decision. If the department chair is also the instructor who files the Academic Violation Form, then the student must appeal to the appropriate academic dean.

B. When, in the opinion of the department chair, the student fails to show reasonable cause for further investigation, the chair may deny the appeal without taking further action. When, in the opinion of the department chair, a student's appeal raises reasonable doubt as to whether a mistake or malfeasance has occurred, the chair will meet with the faculty member and with the student and render a decision within ten regularly scheduled class days of the receipt of the appeal. If the decision favors granting the student's appeal, the department chair may request that the Registrar remove the Academic Violation Form from the student's record. The chair will notify both the student and the instructor of this action.

C. If the student files the initial appeal or elects to appeal the chair's decision during Maymester, Summer I, Summer II or during final exam week of the Fall or Spring semesters and if the instructor or department chair is not available during that time, all of the foregoing time requirements begin to run with the first day of class in the next major term. In extreme or unusual circumstances regarding the timeliness of the appeals process, the provost will make the final determination.



D. Any student who has exhausted the remedies open under the procedures outlined above may appeal the entire matter to the Academic Integrity Appeals Committee in writing within ten regularly scheduled class days of receiving the response from the department chair. Upon receipt of the appeal, the Academic Integrity Appeals Committee will review the matter and issue a decision within fifteen (15) regularly scheduled class days. The Academic Integrity Appeals Committee has the authority to deny the appeal, reduce the penalties in the event of extenuating circumstances, or direct the registrar to remove the record of the Academic Violation Form from the student's permanent record. The results of the Academic Integrity Appeals Committee are final.

E. All results from the proceedings of the Academic Dishonesty Appeals Committee should be reported to the appropriate academic dean, dean of students, provost, and president as information.

NOTE: During the appeals process, the student may continue to attend the class in which the violation occurred.

## Students Needing Accommodations

Shorter University provides accommodations for students who have a disability. The student must contact the Director of Educational Support in FSU 219 (706-233-7323) as soon as possible to discuss your needs. Shorter University is committed to providing access to programs and services to all qualified students with disabilities. Student Support Services is located in the Fitton Student Union, Room 219 (706-233-7323). Academic support is available to all students through the Center for Learning and Academic Success at Shorter (CLASS). The Center offers peer tutoring and coordinates study groups for students seeking assistance. Also, students can receive help with writing through individual tutoring in the Writing center. CLASS is located on the second floor of the Sheffield-Thompson building in the Bailor Suite.

**Disability Services:** If you believe you are entitled to reasonable accommodation based on a documented disability (per [The Americans with Disabilities Act](#) and Section 504 of [the Rehabilitation Act of 1973](#)), please contact Student Support Services at 706-233-7417 or visit <http://www.shorter.edu/disability-services> for more information.