



ACC301
Intermediate Accounting I
Summer 2023
Summer Session 1 ONLINE
3 credits

Instructor Name: **Tanya M. Jones, CPA**

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Virtual Office Hours: **By Appointment (Monday-Friday)**

Zoom Personal Meeting Room Link: <https://uri-edu.zoom.us/j/4649139306>

Course Catalog Description

(3 crs.) Theoretical aspects of accounting principles and their application to preparation and analysis of corporate financial statements. Valuation, recognition, and disclosure relative to current and long-term assets and revenue recognition.

Full Course Description

The primary purpose of the course is to examine the concepts underlying Generally Accepted Accounting Principles (GAAP) as they are applied to various accounting topics which affect the content and quality of corporate financial statements. Course topics include the conceptual framework of accounting, review of the accounting cycle, and financial statement preparation including the multi-step income statement and classified balance sheet. Additionally, the course focuses on areas of financial accounting including cash, receivables, inventory, PP&E, intangibles, and revenue recognition.

Prerequisites

ACC (BUS) 201 or permission of instructor. May be repeated once.

Learning Objectives

1. Demonstrate understanding of the financial accounting cycle from transaction analysis through general ledger and financial statement preparation.
2. Apply knowledge of conceptual framework as well accounting standards and disclosures applicable to financial transactions for revenue recognition and asset accounts.
3. Demonstrate and apply knowledge of Excel and/or various technologies to solve and record accounting transactions.
4. Analyze various accounting issues through case-based application or other current events and interpret guidance from authoritative sources (FASB Accounting Standards Codification) to determine appropriate accounting for financial reporting.



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Course Grading and Materials

Course Grade:

Your total course grade will be comprised as follows:

Three Examinations (Connect)	50%
Chapter Assignments (Connect)	15%
SmartBook Assignments (Connect)	15%
Integrated Excel Problems (Connect)	10%
FASB Case Study Assignment (Brightspace)	<u>10%</u>
Total	100%

Grades will be assigned as follows:

Points	Letter Grade	Points	Letter Grade
93 - 100	A	73 - 76	C
90 - 92	A-	70 - 72	C-
87 - 89	B+	67 - 69	D+
83 - 86	B	60 - 66	D
80 - 82	B-	59 and below	F
77 - 79	C+		

Course Materials

1. Required E-Book & Electronic Resources: McGraw-Hill *Intermediate Accounting*, 11th Edition, Spiceland/Nelson/Thomas **with Connect access.**

A hardcopy of the textbook is not required to be purchased. An eBook is included with your Connect access. Our Connect class section page can be accessed through Brightspace in the weekly modules. Once you click on the assignment link in the module (i.e. Chapter 2 Connect Problems), you will be re-directed to the McGraw Hill Connect login page to purchase access and register as a first-time user. **Please always login to your Connect student dashboard through Brightspace.**

Click the “register now” button. In Connect you will find an electronic textbook, SmartBook Assignments, Chapter assignments, and Integrated Excel problems. Connect will also be used for online unit exams.

Please register for Connect ASAP. McGraw-Hill offers *temporary 14-day courtesy access for FREE* that you can opt-in to when registering for the first time. If you do not purchase Connect right away, please register for the courtesy access to avoid falling behind class assignments.

Connect Student Technical Support: For technical issues with Connect access, contact the McGraw-Hill Customer Experience Group (CXG):



ACC301
Intermediate Accounting I
Summer 2023
Summer Session 1 ONLINE
3 credits

Website: www.mhe.com/support

Phone: (800) 331-5094

(24-hour support offered Monday-Thursday)

2. Brightspace: Brightspace is the university's learning management system.

You can log into your Brightspace using your URI single sign on credentials where you will find our course page. Each module in Brightspace will include chapter outlines and supplemental material. It is strongly recommended that you view. Examination and assignment grades will also be posted in the "Gradebook." Login to Brightspace can be accessed here: brightspace.uri.edu.

For login assistance, the URI Help Desk is available at 874-4357 or visit www.uri.edu/helpdesk.

Course Format

Weekly Modules: There will be a module that will be made available each week that will contain the materials to be reviewed and completed for the week. (i.e. Week 1, Week 2, etc.) Each folder will include resources such as *chapter outlines, narrated lecture videos and accompanying PowerPoint slides*. Also included in the weekly modules will be the links to the *Connect SmartBooks, Connect Chapter (Problems) assignments, Connect Chapter Quizzes, and Connect Integrated Excel problems* to be completed for the week. A weekly **"To Do" List** will be available in each Brightspace weekly folder to ensure that you have completed the activities and assignments for the week.

Examinations (Connect): There will be three online, **video- and audio- proctored** unit exams in **McGraw-Hill Connect using Proctorio that will be available during specified exam days and times**. You will need to download separately the Proctorio add-on using *Google Chrome as the required browser*. **At the end of each week, a proctored unit exam will be made available in Connect to complete within 48 hours**. Two hours will be allotted to complete the exam. Please keep in mind that once an exam is opened in Connect, it must be completed in the same session (i.e. you cannot close and return the exam window later). **Instructions on how to download the Proctorio attachment are available in the *Start Here* folder in Brightspace**. There will be a practice (ungraded) assignment available with the Proctorio settings before the first exam to ensure your Proctorio add-on is installed and functioning correctly. **Please refer to the Brightspace calendar for unit exam dates and times.**

Chapter Assignments (Connect): There will be approximately *two* Chapter Assignments to be completed in Connect each week. The problem sets will include both mini-exercises and comprehensive problems for each chapter with two attempts allowed for each assignment. Various resources such as hint video and textbook references will be available for homework. Connect will automatically submit the assignments to me at that time whether completed or not. The deadlines for completion are final, and assignments are unable to be re-opened or provided with extensions on due dates. *At the end of the semester, I will drop the ONE lowest or missed chapter assignment from your overall homework grade.* **Please refer to the Brightspace calendar for Connect Chapter assignment due dates each week.**



ACC301
Intermediate Accounting I
Summer 2023
Summer Session 1 ONLINE
3 credits

SmartBook Assignments (Connect): In addition to chapter assignments, you will also be expected to complete the SmartBook assignment for each chapter. SmartBooks consist of mostly conceptual questions and application that reinforce key topics in each chapter. These assignments will be assigned due dates and included in your overall course grade calculation. The deadlines for completion are final, and assignments are unable to be re-opened or provided with extensions. *At the end of the semester, I will drop the ONE lowest or missed SmartBook assignment from your overall homework grade.* **Please refer to the Brightspace calendar for Connect SmartBook assignment due dates each week.**

Integrated Excel Problems (Connect): There will be a weekly *Integrated Excel Problem* set that will require you to apply the technical accounting concepts from each chapter to solve various comprehensive problems using basic Excel functions and cell referencing. The Excel problem sets will be available in Connect to be completed each week. **Please refer to the Brightspace calendar for Connect Integrated Excel Problems due dates each week.**

FASB Case Study Assignment (Brightspace): The Financial Accounting Standards Board (FASB) *Accounting Standards Codification* is an electronic database and primary source of authoritative Generally Accepted Accounting Principles (GAAP). There will be a separate folder in Brightspace with tutorials and resources on how to access and cite guidance from the Codification to address a critical accounting issue. There will be **one** short case study assignment in Brightspace that will require you to summarize the case facts and to cite the Codification that provides guidance on the accounting and financial reporting treatment of the case scenario. **Please refer to the Brightspace calendar for the FASB Case Study Assignment due date.**

Exam Practice Problems (Optional): Before each unit exam, there will be made available a set of exam practice problems in Connect. The practice problems are optional and ungraded and are provided primarily to assess your understanding of the chapter concepts and practice working through problems before completing the unit exams.



ACC301
Intermediate Accounting I
Summer 2023
Summer Session 1 ONLINE
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Course Policies

Course Expectations: Intermediate accounting can be considered one of the more challenging courses in the College of Business, particularly as an accelerated online summer course. It is your responsibility to ensure that you are utilizing the module resources as they become available to facilitate your learning and that you are managing assignments to be completed at your own pace by the assigned due dates. If you find that you are beginning to struggle in understanding the content, please email me to meet virtually during office hours as soon as possible.

Examination and Assignment Due Dates: Please adhere to exam and assignment due dates as noted in the **Brightspace Calendar** and in your **Connect Student Dashboard**. Extensions on any assignments will only be granted following *documented* proof of extenuating circumstances and with advanced notice. Failure to complete an examination without notification will result in an exam grade of zero. Make-up exams will be given only in the event of personal or medical extenuating circumstances, after providing supporting documentation and instructor approval.

Disability, Access, and Inclusion (DAI) Accommodations: Your access in this course is important. Please send me your Disability, Access, and Inclusion (DAI) accommodation letter as soon as possible so that we have adequate time to discuss and arrange your approved academic accommodations. If you have not yet established services through DAI, please contact them to engage in a confidential conversation about the process for requesting reasonable accommodations in the classroom. DAI can be reached by calling: 401-874-2098, visiting: web.uri.edu/disability, or emailing: dss@etal.uri.edu.

Academic Integrity: Each student is responsible to follow the academic integrity policies of the University of Rhode Island. Each student must ***individually*** prepare graded homework and examinations, unless the instructor provides different directions. Individual preparation means that a student may NOT work with another student, NOT share information, NOT share calculators, or NOT bring notes or other materials to examinations. All questions about graded homework and exams must be directed to the instructor, only.

Students are expected to be honest in all academic work. A student's name on any written work, quiz or exam shall be regarded as assurance that the work is the result of the student's own independent thought and study. Work should be stated in the student's own words, properly attributed to its source. Students have an obligation to know how to quote, paraphrase, summarize, cite and reference the work of others with integrity. The following are examples of academic dishonesty.

- Using material, directly or paraphrasing, from published sources (print or electronic) without appropriate citation
- Claiming disproportionate credit for work not done independently
- Unauthorized possession or access to exams
- Unauthorized communication during exams
- Unauthorized use of another's work or preparing work for another student
- Taking an exam for another student



ACC301
Intermediate Accounting I
Summer 2023
Summer Session 1 ONLINE
3 credits

- Altering or attempting to alter grades
- The use of notes or electronic devices to gain an unauthorized advantage in exams
- Fabricating or falsifying facts, data or references
- Facilitating or aiding another's academic dishonesty
- Submitting the same paper for more than one course without approval from the instructors.

Failure to follow these policies will result in a failing grade for the assignment, or exam, and possible failure of the entire course. If unsure about how to act in accordance with this policy, please ask the instructor or refer to the University manual.

SYLLABUS STATEMENTS:

COVID/Viral Illness Precautions Statement: The University is committed to delivering its educational mission while protecting the health and safety of our community. As members of the URI community, students are required to comply with standards of conduct and take precautions to keep themselves and others safe.

- Masks are required in all classrooms, laboratories, and spaces where direct academic instruction and research are taking place, unless the instructor or staff member expressly waives that requirement.
- We strongly recommend surgical or higher grade masks where face coverings are required. Masks should be properly worn, well-fitting, and high quality.
- Students who do not comply with the classroom/lab masking requirement will be asked to leave class and will be reported through the [Student Conduct](#) process.
- Students who are experiencing symptoms of viral illness should NOT go to class/work. Those who test positive for COVID-19 should follow the [isolation guidelines](#) from the Rhode Island Department of Health and CDC.

If you are unable to attend class, please notify me prior to the start of class through the medium we have established for the class.

Anti-Bias Syllabus Statement: We respect the rights and dignity of each individual and group. We reject prejudice and intolerance, and we work to understand differences. We believe that equity and inclusion are critical components for campus community members to thrive. If you are a target or a witness of a bias incident, you are encouraged to submit a report to the URI Bias Response Team at www.uri.edu/brt. There you will also find people and resources to help.

Disability, Access, and Inclusion Services for Students Statement: Your access in this course is important. Please send me your Disability, Access, and Inclusion (DAI) accommodation letter early in the semester so that we have adequate time to discuss and arrange your approved academic accommodations. If you have not yet established services through DAI, please contact them to engage in a confidential conversation about the process for requesting reasonable accommodations in the classroom. DAI can be reached by calling: 401-874-2098, visiting: web.uri.edu/disability, or emailing: dai@etal.uri.edu. We are available to meet with students enrolled in Kingston as well as Providence courses.

Academic Enhancement Center: The Academic Enhancement Center (AEC) offers face-to-face and online services to undergraduate students seeking academic support. Services are based out of Roosevelt Hall, the Carothers Library room LL004, and online. Peer tutoring is available for STEM & BUS-related courses through the Drop-In Center and small-group tutoring. The Writing Center peer consultants offer feedback focused on supporting undergraduate writers at any stage of a writing assignment. The UCS 160 course and one-to-one Academic Skills Consultations offer strategies for improving studying and test-taking skills. Complete details about each of these programs, up-to-date schedules, contact information, and self-service study resources are all available on the AEC website, uri.edu/aec.



ACC301
Intermediate Accounting I
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- **[STEM & BUS Tutoring](#)** helps undergraduate students navigate a variety of 100 and 200 level STEM & BUS courses through free peer tutoring in-person and online. Students can select **occasional or weekly tutoring sessions** through the TracCloud system or visit the Drop-In Center, located in the Carothers Library lower level room LL004. The TracCloud application is available through [URI Microsoft 365](#) single sign-on and more detailed information and instructions can be found at uri.edu/aec/tutoring.
- **[Academic Skills Development](#)** courses and programs teach students how to plan and apply time management and study strategies. **UCS 160: Success in Higher Education** is a one-credit course on strategic approaches to planning and studying. **UCS 161x: Becoming a Self Directed Student** teaches strategies for taking greater control over their academic work and lives. **Academic Consultations** are 1 to 1 meetings that help individual students to address their academic challenges. Students can schedule in-person or online consultations with [David Hayes on Starfish](#). **[Study Your Way to Success](#)** is a self-guided web portal connecting students to tips and strategies on studying and time management related topics. For information or help with scheduling, contact Dr. Hayes directly at davidhayes@uri.edu.
- **The Undergraduate Writing Center** provides peer writing support to students in any class, at any stage of the writing process: from understanding an assignment and brainstorming ideas, to developing, organizing, and revising a draft. Writing consultations are available through: 1) 25- or 50-minute **in-person appointments**, 2) synchronous **online appointments**, and 3) asynchronous **written feedback**. Synchronous appointments hosted by WOnline are video-based, with audio, chat, document-sharing, and live captioning capabilities, to meet a range of accessibility needs. View availability and book online at uri.mywconline.com. For more information, visit uri.edu/aec/writing.

The University of Rhode Island Land Acknowledgement

The University of Rhode Island occupies the traditional homelands of the Narragansett Nation. What is now the state of Rhode Island occupies the traditional homelands and waterways of the Narragansett Nation and the Niantic, Wampanoag and Nipmuc Peoples. We honor and respect the enduring and continuing relationship between these nations and this land by teaching and learning more about their histories and present-day communities, and by becoming stewards of the land we too inhabit. In addition, let us acknowledge the violence of conquest, war, land dispossession and of enslavement endured by Black and Indigenous communities in what is now the United States. Their contemporary efforts to endure in the face of colonialism must be acknowledged, respected and supported.

URI College of Business Commitment to Diversity & Inclusion in Teaching and Learning

Our College of Business strives to create a learning environment where all students are supported. We value diversity of thoughts, perspectives, and experiences, and we honor your identities. We are committed to open dialogue and learning from others, and we encourage you to respectfully share any ideas and experiences of yours that can enrich our learning environment.

In our courses, we make our best effort to incorporate readings, cases, and other learning materials that represent diverse authors, issues, situations, and individuals. We acknowledge that, historically, some business learning material may be biased in its presentation or content. Please know that our College of Business leaders and professors are committed to identifying and integrating business subject matter that truly represents the diversity that exists in today's global business environment. We are actively working to bring more diverse authors, issues, situations, and individuals into our in-person and virtual classrooms. If you have additional ideas on how we might do this, please feel free to share them.

Lastly, we welcome you to contact us if there's anything we can do to enhance the inclusive excellence of your learning experience. If you prefer to speak with someone outside of a specific course, the College of Business Executive Director of Inclusive Excellence – Dr. Alejandro Hazera – may be reached at sofborder@uri.edu.

We are all in the process of learning more and doing better when it comes to classroom equity, diversity, and inclusion.



ACC301
Intermediate Accounting I
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Together, we will achieve inclusive excellence in our URI College of Business.

ACCESSIBILITY REQUIREMENTS: To ensure that we are supporting the success of all students, course materials need to be accessible (e.g., videos, audio recording, texts, etc.) in face-to-face, blended and fully online courses.

[The Office of Disability, Access, and Inclusion](#) provides [resources for faculty and staff](#).

[ITS Instructional Technology and Media Services](#) provides information and support about [captioning video content](#). Adding captioning to video content is an essential step in making videos accessible to all viewers – especially for learners who are deaf or have low hearing. Captions are also shown to increase comprehension for students whose native language is different from what is spoken in the video

