

**Texas A & M Commerce**  
**Course Syllabus**  
**Semester: Spring 2025**  
**ACCT-321 Intermediate Accounting I**

**Instructor:** Dr. Chu Chen, CMA

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**Office Hours:** M&W 11:30 am -2 pm or by appointment.

**\*\*\*Email subject should begin with “ACCT 321”. Emails usually will be replied within one business day.**

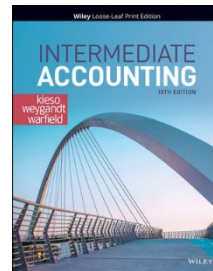
**Required Textbook:**

Authors: Kieso, Weygandt, and Warfield. Copyright 2022.

**Paperback ISBN: 978-1119826552**

**Loose-leaf ISBN: 978-1119790976**

**Access code for WileyPlus must be included**



**COURSE DESCRIPTION**

It is a 3-hour course, studying the financial accounting principles and procedures essential to the preparation of external financial statements, with an emphasis on the corporate form of business. Topics of coverage include financial statement preparation, current assets, inventory, property, plant and equipment, and intangible assets. A very thorough understanding of journal entries, T accounts, account balances, trial balances, and debits and credits is mandatory. Prerequisites: ACCT 2302 with a grade of C or higher and a minimum of 55 semester credit hours.

**Course Objectives**

1. Assess and understand the Accounting Conceptual Framework and underlying principles of accounting, applications, and procedures.
2. Analyze the effects of transactions and events on an entity's financial condition and demonstrate an understanding of Generally Accepted Accounting Principles (GAAP).
3. Employ professional judgement applying GAAP technical concepts to prepare and present financial statements and related disclosures.

Your achievement level for each objective will be measured by your success in completing the homework, quizzes and examinations. This class focuses on transaction analyses (i.e., record transactions in journals, post to ledger accounts, prepare a trial balance, record the period adjustments

required for monthly report, prepare financial statements, and complete closing entries to close temporary (nominal) accounts to retained earnings.

### **Classroom Policies**

1. Please be on time. **Class attendance is required.** I would expect all members of the class to be on time – most of the time. Should you not be feeling well, let the instructor know before class.
2. It is expected that all members of the class will communicate with civility, act with respect for others, and demonstrate professionalism. Please avoid communication that might be categorized as profane or offensive.
3. Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be “bent” for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.
4. You will need your calculator, notebook and pencils. Please silence cellphones and put them away during class. Do not text or otherwise engage with your phone during the class. Do not conduct phone conversations in the classroom.
5. This course has a MyLeo online presence. I will post your grades to D2L, as well as a announcement, and you are expected to check that area, as well as your TAMUC email frequently every week.

### **Student Responsibilities**

Learning is every student’s responsibility. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Accomplish all assignments on time
3. Prepare diligently for class, examinations and quizzes. Be prepared to discuss and/or ask questions about the material assigned for each chapter.
4. Turn-in quizzes and examinations as scheduled
5. Respect the learning environment by being prepared
6. Observe classroom etiquette (i.e., be on time, talk when appropriate and not visiting or chatting with your neighbor, not be disruptive to others, be respectful)

### **EXAMS, COURSEWORK, AND ASSESMENT**

The course grade is composed of the following:

<u>Item</u>	<u>Points</u>
Pre-Test	10
Chapter 1 Essay	30
Chapter 2-11 Homework	90
Chapter 2-11 Quizzes	90
Chapter 5 Project	15
Introduction paper	15
Exams	300
Total Points	<u>550</u>

**Cheating will not be tolerated. Anyone caught cheating will receive a zero on that test or assignment and will be subject to academic sanction.**

**Late work** – Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. **Unless extenuating circumstances exist, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time.** The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation **MUST** be provided in a timely manner. **A 30% late penalty may apply even if an extenuating circumstance exists.**

### **GRADE CONVERSION**

There is no grade curve and no extra credit assignments.

90-100%	A
80-89%	B
70-79%	C
60-69%	D
<60%	F

### **ASSESSMENTS**

#### Pre-Test

A pre-test will be administered the first day of class. There are no makeups or alternate times available. The pretest will assess the accounting cycle and tasks learned in Principles of Accounting I. You should review the concepts you learned in Principles of Accounting I to prepare. If you no longer have a copy of your Principles of Accounting text, you may go to [www.principlesofaccounting.com](http://www.principlesofaccounting.com) to refresh your memory. This is a free online textbook.

#### Chapter 1 Essay

Write an APA paper (utilizing APA 7 Professional Paper setup) regarding your research and understanding of Chapter 1. Detailed instructions will be provided on D2L.

#### Homework

Read and outline the chapter before attempting homework. Homework assignments are worth 10 points each. The purpose of the graded homework is to practice concepts at a higher level of difficulty. They have no time limit and three attempts

#### Quizzes

There will be nine (9) quizzes covering Chapters 2-11. The purpose of chapter quizzes is to give you feedback as to how much material you retained and mastered in preparation for the exams. The quizzes will not be timed but you will have one attempt.

#### Exams

This course requires two (2) midterm exams and a final exam. Exams are worth 120 points each. See the Course Calendar for a detailed breakdown of the exam dates. Make-up exams will be considered only under extenuating circumstances. The following are considered extenuating circumstances:

hospitalization, medical emergency, physical injury or death of an immediate family member. You will be required to provide proof of the extenuating circumstance in order to be approved for a make-up exam. Make-up exams will be scheduled within three days of approval.

### Excel

Project Students will prepare an Excel project for Chapter 5 – Accounting and the Time Value of Money. Instructions will be provided on D2L.

### Academic Dishonesty Policy Form

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the D2L course contents.

## **TENTATIVE CLASS SCHEDULE**

Week	Date	Chapter
1	1/13/2025	Introduction
2	1/20/2025 Martin Luther King, Jr. Day	Pre-test
3	1/27/2025	Chapter 2
4	2/3/2025	Chapter 3
5	2/10/2025	Chapter 4 and Career fair 2/12
6	2/17/2025	Exam 1
7	2/24/2025	Chapter 6
8	3/3/2025	Chapter 5 Project
9	3/10/2025	Spring Break
10	3/17/2025	Chapter 7
11	3/24/2025	Chapter 8
12	3/31/2025	Exam 2
13	4/7/2025	Chapter 9
14	4/14/2025	Chapter 10
15	4/21/2025	Chapter 11
16	4/28/2025	Exam 3

**Note:** THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR

### **TECHNICAL SUPPORT:**

#### **D2L Support**

If you experience technical problems please contact the HelpDesk:  
<http://enduser.desire2learn.com/user/support.asp> or 1-877-325-7778.

### **myLeo Support**

Your myLeo email address is required to send and receive all student correspondence. Please email [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu) or call us at 903-468-6000 with any questions about setting up your myLeo email account. You may also access information at myleo: <https://leo.tamuc.edu>

### **Learner Support**

The [One Stop Shop](http://www.tamuc.edu/admissions/onestopshop/) was created to serve you by providing as many resources as possible in one location. <http://www.tamuc.edu/admissions/onestopshop/>

The [Academic Success Center](http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/) provides academic resources to help you achieve academic success. <http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/>

### **ACADEMIC HONESTY POLICY:**

The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

**Illegal activity:** Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

**Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

**Cheating:** The unauthorized use of another's work and reporting it as your own. You are specifically prohibited from submitting homework that was covered in class that you did not complete.

**Plagiarism:** Using someone else's ideas and not giving proper credit.

**Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

### **Ethics**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) (zero points) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business). "All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment." (See Student's Guide Handbook, Policies and Procedures, Conduct).

### **University Policies and Procedures:**

- *Disability* – Students with Disabilities information: The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact: Office of Student Disability Services, Gee Library, Room 162; (903) 886-5930; email: [StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)

• *Nondiscrimination notice:* A&M – Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

• *Student Conduct* – “All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct)

<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

• *Dropping or Withdrawal from the course* – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

• Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to ((<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

• A& M-Commerce Supports Students’ Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center’s crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit [www.tamuc.edu/counsel](http://www.tamuc.edu/counsel)

### **CPA Exam Candidates - State of Texas**

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

### **TECHNOLOGY REQUIREMENTS**

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers.

However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues, contact D2L Support, who will determine the best course of action for resolution.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.