

East Texas A & M University
Course Syllabus
Semester: Fall 2026
ACCT-321 Intermediate Accounting I
Section: Face-to-Face (Commerce)

Class Meetings: Monday & Wednesday, 2:00–3:15 p.m., Commerce campus, Room 257

Instructor: Dr. Chu Chen, CMA

E-mail: Chu.Chen@etamu.edu

Office Hours: M & W 12:30–1:45 p.m. online via Zoom (link posted in D2L);

M & W 3:15–4:15 p.m. face-to-face, Commerce office 314; or by appointment.

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

Required Textbook:

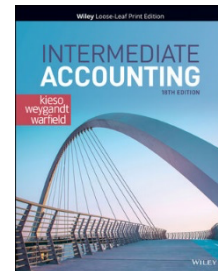
Intermediate Accounting, 18th Edition

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.

College of Business Student Learning Outcomes:

1. Students will demonstrate proficiency in spoken communications by creating clear and well-structured business documents.
2. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
3. Students will identify and evaluate ethical business issues.
4. Students will identify and evaluate global business challenges.
5. Students will be analytical problem solvers in business environments.

COB Student Learning Outcomes (SLOs)	Course Outcomes - After successfully completing this course, students will be able to:	Measurement Methods (Outcome Assessments)
2,4, 5	• Assess and understand the Accounting Conceptual Framework and underlying principles of accounting, applications, and procedures. • Analyze the effects of transactions and events on an entity's financial condition and demonstrate an understanding of Generally Accepted Accounting Principles (GAAP). • Employ professional judgement applying GAAP technical concepts to prepare and present financial statements and related disclosures.	• Written Assignments • Exams, Homework and Quizzes.

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 announcements, and you are expected to check that area, as well as your myLeo (ETAMU) 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 ASSESSMENT

The course grade is composed of the following:

Item	Points
Pre-Test	10
Chapter 1 Essay	20
Chapter 2–11 Homework	90
Chapter 2–11 Quizzes	90
Chapter 5 Project	20
Introduction paper	10
In-class presentations	50
Exams	320
Total Points	610

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 (Monday, August 24). 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 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 three (3) exams: two midterm exams worth 100 points each and a final exam worth 120 points (320 points total). The two midterm exams are given during the class period on the dates shown in the Course Calendar. The final exam is given during the University's final exam period on Monday, December 7, 1:15–3:15 p.m., in Room 257. 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.

In-class presentations

Students will be divided into groups during the first week of class. Each group will be assigned an exercise and will take turns presenting their solutions to the class. Every member of the group must speak during each of the group's presentations; a member who does not participate will not receive credit for that presentation. Presentations are graded on technical accuracy, clarity of explanation, and professional delivery. Groups are expected to present on their assigned date; if you know you will be absent on your group's date, notify the instructor and your group members in advance. Make-ups follow the same extenuating-circumstances policy as exams.

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 — Fall 2026 (Monday & Wednesday, 2:00–3:15 p.m.)

University classes begin Thursday, August 20; the first meeting of this MW section is Monday, August 24. Fall Break is Thursday, October 8 (no MW impact). The University is closed Monday, September 7 (Labor Day) and Wednesday, November 25 (Thanksgiving). The last class day is Friday, December 4. The final exam for this section is Monday, December 7, 1:15–3:15 p.m., Room 257.

Week	Dates	Chapter	Assignment / Due Date
1	8/24, 8/26	Introduction; Chapter 2	Pre-Test in class 8/24; Introduction Paper due Sun Aug. 30
2	8/31, 9/2	Chapter 2	Chapter 2 HW & Quiz due Sun Sep. 6
3	9/7, 9/9	Chapter 3 (9/7 Labor Day – University Closed, no class)	
4	9/14, 9/16	Chapters 3 & 4	Chapter 3 HW & Quiz due Sun Sep. 20
5	9/21, 9/23	Chapter 4	Chapter 4 HW & Quiz due Sun Sep.

			27
6	9/28, 9/30	Exam 1	
7	10/5, 10/7	Chapter 5 (Fall Break Thu 10/8 – no MW class affected)	Chapter 5 Excel Project (Time Value of Money) due Sun Oct. 11
8	10/12, 10/14	Chapter 6	Chapter 6 HW & Quiz due Sun Oct. 18
9	10/19, 10/21	Chapter 7	Chapter 7 HW & Quiz due Sun Oct. 25
10	10/26, 10/28	Chapter 8	Chapter 8 HW & Quiz due Sun Nov. 1
11	11/2, 11/4	Exam 2	
12	11/9, 11/11	Chapter 9	Chapter 9 HW & Quiz due Sun Nov. 15
13	11/16, 11/18	Chapter 10	Chapter 10 HW & Quiz due Sun Nov. 22
14	11/23, 11/25	Chapter 11 (11/25 Thanksgiving – no class)	Chapter 1 Essay due on 11/30
15	11/30, 12/2	Chapter 11 (cont.)	Chapter 11 HW & Quiz due Sun Nov. 29
Finals	Mon 12/7	Final Exam	FINAL EXAM (Chapters 9–11): Mon 12/7, 1:15–3:15 p.m., Room 257

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@etamu.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.etamu.edu>

Learner Support

The One Stop Shop was created to serve you by providing as many resources as possible in one location.
<https://www.etamu.edu/admissions/onestopshop/>

The Academic Success Center provides academic resources to help you achieve academic success.
<https://www.etamu.edu/campusLife/campusServices/academicSuccessCenter/>

ACADEMIC HONESTY POLICY:

The College of Business at East Texas A&M University 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.

AI USE IN COURSE:

East Texas A & M University acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course. Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed. In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

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@etamu.edu

Nondiscrimination notice: East Texas A&M University 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)

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 on East Texas A&M University campuses 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. License holders may not carry a concealed handgun in restricted locations; for a list of locations, consult University rules and procedures. The open carrying of handguns is prohibited on all campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

East Texas A&M Supports Students' Mental Health: The Counseling Center, 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.

CPA Exam Candidates — State of Texas

Candidates who plan to take the CPA Exam or become certified in Texas should review the Texas State Board of Public Accountancy's current requirements. Effective August 1, 2026, Texas recognizes

Pathway A and Pathway B, which have different education and experience requirements. For the latest CPA Exam eligibility and certification information, visit <https://www.tsbpa.texas.gov/news/new-pathway-for-cpa-exam-and-certification/>.

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. The Brightspace Support features are optimized for production environments when using the Google Chrome, Apple Safari, Microsoft Edge, and Mozilla Firefox browsers.