ACCT 3311 003
Intermediate Financial Accounting I
Fall 2019

Instructor: Dr. Hughlene A. Burton
Class: 4:00 – 5:15 Tu, Th – Friday 123
Office Hours: 2:30-3:30 Tu, Th; others by appointment
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Notes: You will need the 17th Edition, earlier editions including the 16th will not be useable for this class. The version of the text in the bookstore is a custom published version of the book that includes WileyPLUS access and the chapters we will need for this semester. A second book will be provided for Intermediate II. Your WileyPLUS access is valid for a full year. You are welcome to purchase from other sources and other formats of the book, but make sure to purchase WileyPLUS access as well.

Canvas, WileyPLUS, Other Web Resources: I will distribute class notes, post solutions, and other resources using Canvas (canvas.uncc.edu). All of the class homework will be completed using WileyPLUS (wileyplus.com). Please register for WileyPLUS as soon as possible. A link to the WileyPLUS site is provided in Canvas. In addition to hosting your course homework, a number of other resources that may be helpful are included in WileyPLUS. If your text did not come with a WileyPLUS access code you can purchase it from the publisher. In addition, the textbook publisher has a companion website with a number of items to help you in the class including updates, check figures, tutorials and self-tests. I will post a link to this website in Canvas.

Course Description: ACCT 3311. Intermediate Financial Accounting I. (3)
Prerequisites: ACCT 2122 and INFO 2130 with grades of C or better. Analysis of the financial reporting requirements of corporations with emphasis on the conceptual framework and accounting for assets. Enrollment limited to majors in the College of Business.

Course Objective: The course is a significant step in your journey towards a career in accounting and business. In fact, many people say Intermediate is where you really decide if you want to be an accounting major. This class, combined with Intermediate II focuses on increasing your understanding of the financial reporting process. We will cover both the current concepts and practices that are used to prepare financial statements.

Performance Evaluation:

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<tr>
<th>Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Tests</td>
<td>90</td>
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<tr>
<td>Homework</td>
<td>10</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
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Final grades will be based on total points earned. Generally a 10-point scale will be used.
Class Policies:

**Attendance and Participation:** Your attendance and participation are important elements of the learning process. Please arrange your schedule to be at class on time each day we meet. Being present for the full class, from the start to the end is important. Specifically, arriving late or leaving early, is not acceptable. If you are unable to attend a class please let me know in advance. Failure to both attend and participate will result in a downward adjustment of your grade. You must be present for all of the tests, substitute tests will not be made available. If you miss a test you will receive a zero test score.

**Academic Integrity:** Students have the responsibility to know and observe the requirements of The UNC Charlotte Code of Student Academic Integrity (see UNC Charlotte Catalog). The code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty. Any special requirements or permission regarding academic integrity in this course will be stated by the instructor, and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type; and grades in this course therefore should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to U. Copies of the code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

**Belk College of Business Statement on Diversity:** The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

**Religious Accommodations:** UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at http://legal.uncc.edu/policies/ps-134.html. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

**Disability Accommodations:** UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office in Fretwell 230.