

ACCOUNTING 203
INTERMEDIATE ACCOUNTING I
W 7:00 - 9:45 PM CED 325
SYLLABUS FALL 2010
(TENTATIVE - SUBJECT TO CHANGE)

Instructor: Paul S. Muller, M.Ac.,CPA
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Office Hours: MW 4:30 PM - 5:30 PM
TTH 4:00 PM - 5:30 PM
And by appointment

Prerequisite: ACC 201 and 202 or permission of the instructor.

Transfer Status: May transfer to UNR and UNLV as ACC 401 in combination with ACC 220 in certain circumstances. Check with the university to determine status if you intend to transfer.

Required Materials:

1. Package which includes a binder ready version of Kieso, Weygandt, and Warfield, INTERMEDIATE ACCOUNTING, Thirteenth Edition, Wiley, 2010 and WILEY PLUS. Note: If students acquire a used hardbound textbook they must also purchase WILEY PLUS in order to do the homework assignments.
2. Calculator, Pencil (#2 or darker lead), Eraser.

Course Description:

Emphasizes accounting theory and concepts and analysis of problems that arise in applying these concepts. Course covers in depth the traditional topics as well as recent developments in accounting valuation, financial statements, accounting for cash, receivables, prepaid and accrued items, plant and equipment, and inventory.

Purpose of the Course:

1. To provide information in the areas of Economics and Accounting that is vital to all those who are to participate in the business world.
2. To develop an understanding and appreciation of accounting principles and practices for general, vocational and professional purposes.
3. To provide detailed information on specialized areas of the balance sheet and income statement.

Grading:

Four examinations (100 points each)	400 points
Class Participation	30 points
Homework	<u>70</u> points
 Total	 <u>500</u> points

Letter grade scale:

A = 465 to 500 points	(93% to 100%)
A- = 450 to 464 points	(90% to 92.9%)
B+ = 435 to 449 points	(87% to 89.9%)
B = 415 to 434 points	(83% to 86.9%)
B- = 400 to 416 points	(80% to 82.9%)
C+ = 385 to 399 points	(77% to 79.9%)
C = 365 to 384 points	(73% to 76.9%)
C- = 350 to 364 points	(70% to 72.9%)
D+ = 335 to 349 points	(67% to 69.9%)
D = 315 to 334 points	(63% to 66.9%)
D- = 300 to 314 points	(60% to 62.9%)
F = 0 to 299 points	(0% to 59.9%)

The instructor reserves the right to lower the above scale but not to increase the above scale.

Examinations:

Four seventy-five-minute examinations will be given during the semester worth 100 points each. They will consist of multiple choice questions and problems. The exams may cover all material assigned, whether or not explicitly covered in class. Exams must be taken at the time and place announced unless prior arrangements have been made with the instructor. Unexcused absences will result in a grade of zero on the exam.

The instructor will make every attempt to grade the exams expeditiously and review the results with the class during the next class meeting after the exam. Each student should bring to each exam a calculator, #2 or darker lead pencil, eraser and straight edge.

Class Cancellation Hotline:

The class cancellation hotline is: (775) 445-3030 or toll free (866) 532-5118. Cancelled classes will also be listed on the WNC website at www.wnc.edu/academics/hotline/

Disability Services:

A student with a disability that needs accommodation should contact the Disability Support Services Office (Bristlecone 103) to arrange for appropriate accommodations.

Written Assignments (Homework):

Homework should be done online using the Wiley PLUS Homework Manager System which comes with a new textbook purchase. If you purchased a used textbook, you may have to purchase the Wiley PLUS access separately. You will have an access code which allows you to access the Wiley PLUS website. The system formats all the homework for you and gives you helpful hints as you attempt each problem. It also gives you immediate feedback on whether or not your homework is correct. You will have an unlimited number of attempts.

Homework will be assigned a total of ten times during the semester. Each day's assignment will be allocated a score of between 0 and 9 points. HW points will be assigned based on effort so that a student can still receive full credit for homework even if the answers are not correct. Although the maximum points assigned is 90, only a maximum of 70 points will be allowed toward the final grade. Wiley Plus may have more or less than 9 points assigned to a particular assignment. Your points earned will be prorated to the 9-point maximum.

The appropriate text chapters should be read carefully and in full before attempting the assignments. Students are expected to work through all of the assigned problems prior to the class period for which they are assigned. Late homework will not be accepted unless prior arrangements have been made with the instructor.

Please note that the textbook offers more exercises and problems at the end of each chapter than will be assigned. The assigned problems are the minimum which should be completed to ensure an understanding of the material. If a student is not fully comfortable with the material after doing the assigned problems, working additional exercises or problems is recommended.

Working homework problems with other students is encouraged, however, each student must be logged in to their own account in order to receive credit.

See the accompanying assignment schedule for homework assigned.

Attendance, Class Participation, and Cell Phone Policy:**Attendance:**

Attendance will be taken daily. Students can adequately learn the course content only if attending class on a regular basis. The instructor will present material in addition to that found in the textbook. Excessive absences will be unacceptable. No distinction is made between an excused absence and an unexcused absence except on examination days. Attendance will be reflected in the class participation component of the grade.

Class Participation:

Students are encouraged to ask questions and participate in class discussion and may be called upon to answer questions in class. Class participation will count a maximum of 30 points toward the final grade and will include attendance. An appropriate quotation might be:

"The only dumb question is the one that is not asked.

Cell Phones and Other Electronic Devices:

Cell phones and other electronic devices should be turned off when in class. Any use of cell phones or other electronic devices in class may negatively affect the class participation component of the grade.

Dropping the Class:

The last date to drop the class with a full refund is August 29, 2010. The last date to drop the class with a 90% refund is September 3, 2010. The last date to drop the class with a 'W' assigned as a grade is December 10, 2010. It is the student's responsibility to officially withdraw from class. Students who have not officially withdrawn will be assigned the letter grade earned (A through F). "F" grades will be assigned to failing students who do not withdraw from the class.

Academic Integrity and Student Conduct:

Student conduct shall conform to the standards of conduct as set forth in the Western Nevada College Catalog. Cheating in any form or manner shall result in an automatic grade of "F" for the semester.

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<u>Day</u>	<u>Date</u>	<u>Chapter</u>	<u>Topic</u>	<u>Assignment</u>
W Sep	1	--	Introduction - Syllabus Accounting Standards Setting	--
W	8	1	Accounting Standards Setting Conceptual Framework	Self Test 1-11, Additional Self Test 1-22
W	15	2	Conceptual Framework Accounting System	BE 2-2,7, E 2-1,2,4,5,6,7,8
W	22	3	Accounting System Review for Exam	BE 3-1,2, E 3-5,6,12, P 3-1
W	29		EXAM 1 (CH 1-3)	--
W Oct	6	4	Income Statement Balance Sheet & Cash Flow Statement	BE 4-2,3, E 4-4,5,7,11,13,16, P 4-1
W	13	5	Balance Sheet & Cash Flow Statement Time Value of Money	BE 5-8,9, E 5-2,3,7,13,16, P 5-7
W	20	6	Time Value of Money Review for Exam	E 6-1,2,3,4,11,12,13,22, P 6-1
W	27		EXAM 2 (CH 4-6)	--
W Nov	3	7	Cash & Receivables Inventories	BE 7-1,4, E 7-1,7,8,14,22,24,26
W	10	8&9	Inventories Review for Exam	E 8-2,6,11,13,15,17 E 9-1,12,20
W	17	9	EXAM 3 (CH 7-9)	

<u>Day</u>	<u>Date</u>	<u>Chapter</u>	<u>Topic</u>	<u>Assignment</u>
W	Nov 24		THANKSGIVING HOLIDAY	
W	Dec 1	10&12	Fixed & Intangible Assets	BE 10-13,14, E 10-8,11,18,24, P 10-3, E 12-4,12
W	8	11	Fixed & Intangible Assets	BE 11-6,7, E 11-2,7,11,18,23,25, P 11-2
			Review for Exam	
W	15		EXAM 4 (CH 10-12)	--