

9-2003

# ACCT 311.01: Intermediate Accounting I

Barbara Reider

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**University of Montana**  
**ACCT 311 Intermediate Accounting I**  
**Fall Semester 2003**

**Instructor:** Barbara Reider, Ph.D.  
**Class:** Section 1 TR 11:10 to 12:30 GBB L11  
Section 2 TR 2:10 to 3:30 GBB 119

**Office:** GBB 311  
**Phone:** 243-5145  
**Emergency:** 911 or 243-4000  
**E-mail:** barbara.reider@business.umt.edu  
**Webpage:** www.business.umt/faculty/reider/

**Office hours:** Monday 2 to 5 p.m.  
Tuesday 12:30 to 2 p.m.  
Thursday 12:30 to 2 p.m.

\*\* Other meeting times are available by appointment

**Required text:** **Intermediate Accounting 3<sup>rd</sup> edition**, Spiceland, Sepe, and Tomassini. Irwin McGraw-Hill (2004).

**Prerequisites:** Sixty credits completed before this semester AND completion of all School of Business Administration freshman/sophomore requirements.

MATH 117 and 241  
ENEX 101  
COMM 111  
BADM (ACCT) 201 and 202  
ECON 111 and 112  
BADM 270 and 257

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In order to take the first exam, you must prove you have met these requirements. Go to the Registrar's office and run a free transcript that includes your Spring/Summer 2003 grades. **Mark the above classes on your transcript for me, as well as documentation that you have completed sixty credits.** If you are a transfer student, you also need to submit a copy of your transfer evaluation form. Turn all documentation in to me by **Tuesday, September 16**. If you do not meet these requirements, you must state your case in writing by September 16.

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**Students with disabilities:** Qualified students with disabilities will receive appropriate accommodations in this course. Please provide a letter from your DSS coordinator so we can discuss these accommodations.

**Drop date:** The last day to drop the class is Monday, October 13. No drops will be signed after this date. (NOTE: This date is too late for a refund.)

**Mission statement:** The faculty and staff of the School of Business Administration at The University of Montana are committed to excellence in innovative learning and professional growth through research and service.

**Student Conduct Code:** [www.umt.edu/studentaffairs/code.htm](http://www.umt.edu/studentaffairs/code.htm)

Students are expected to practice academic honesty. Academic misconduct includes, but is not limited to, plagiarism, misconduct during exams, unauthorized possession of course materials, copying of homework, and facilitating academic dishonesty.

**Grading:** Course grades will be assigned based upon the following items:

Homework (63 exercises/problems)	50 points
Exam #1 on Chapters 1, 2, 3, and 4	100 points
Exam #2 on Chapters 5, 6, 7, and 8	100 points
Exam #3 on Chapters 9, 10, and 11	<u>100 points</u>
<b>Total possible</b>	<b>350 points</b>

315 to 350 points = A

280 to 314 points = B

245 to 279 points = C

210 to 244 points = D

Below 210 points = F

**Bonus points:** During the semester you will have the opportunity to earn bonus points. Only students who attend class on the day when bonus points are offered will receive credit. Approximately 10 bonus points will be available.

**Homework:** Completion of the assignments prior to each class is an absolute necessity for the successful completion of this course. All homework will be collected except the assignments on the class day preceding each exam (homework will be collected for 8 of the 11 chapters).

**Assignments will be reviewed for format, neatness, completeness, and evidence of effort. All calculations must be shown to receive credit. For multiple choice questions, you must include the reference (for example the page number in the book) where you found the answer, or show the calculations in how you arrived at the answer.**

Late homework will not be accepted. You are encouraged to make corrections on the assignments (using a different color pen or pencil) as they are discussed in class. Assignments may change with advance notice—you are responsible for these changes. **Copying of homework either from other students or from the solutions manual is not permitted. You may also not turn in homework where you copy what I'm covering for the day in class.**

Assigned problems should be considered a minimum, and I strongly recommend working additional problems and exercises.

It is expected that you will spend **at least two hours outside of class** for each hour we meet in class reading the text and working on homework.

**Exams:** Material covered on exams will come from class lectures, class handouts, class review of homework, and the textbook. There are no surprises on exams—the material is from the book, homework, and class.

You are expected to take all exams on the day indicated in the syllabus. Since exams are returned immediately after they are taken, students who miss an exam must take a different (makeup) exam. Only one makeup exam per student is permitted. Makeup exams should be arranged as soon as possible after the missed exams.

You are not allowed to use a calculator on an exam that stores information which could give an advantage during the test. It is the instructor's right to request that a student use a different calculator during an exam.

## **Tentative schedule**

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Tuesday, September 2	Chapter 1 Introduction to Financial Accounting—lecture
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Thursday, September 4	Chapter 1 Introduction to Financial Accounting—lecture
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Tuesday, September 9	Exercises 1-1, 1-2, 1-3, 1-5, 1-6, 1-7, 1-11, 1-12 Real World Case 1-13  Chapter 2 Review of the Accounting Process (plus Appendix 2C)—lecture
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Thursday, September 11	Chapter 2 Review of the Accounting Process (plus Appendix 2C)—lecture
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Tuesday, September 16	Exercises 2-4, 2-5, 2-6, 2-7, 2-8, 2-11, 2-12, 2-17
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**Have you turned in your transcript yet? ☺**

Thursday, September 18	In-class practice for Chapter 2
Tuesday, September 23	Chapter 3 The Balance Sheet and Financial Disclosures—lecture
Thursday, September 25	Exercises 3-2, 3-3, 3-5, 3-8, 3-10, 3-11, 3-12, 3-13, 3-14, 3-15
Tuesday, September 30	Chapter 4 The Income Statement and Statement of Cash Flows—lecture
Thursday, October 2	Exercises 4-3, 4-6, 4-9, 4-12, 4-14, 4-16, 4-17 Judgment Case 4-10
Tuesday, October 7	Catch-up day for Exam #1
Thursday, October 9	<b>Exam #1 on Chapters 1, 2, 3, and 4</b>
Tuesday, October 14	Return and review Exam #1  Chapter 5 Income Measurement and Profitability Analysis—lecture
Thursday, October 16	Exercise 5-2, 5-8, 5-11, 5-15 Problem 5-8
Tuesday, October 21	Chapter 6 Time Value of Money Concepts—lecture
Thursday, October 23	Exercises 6-1, 6-3, 6-7, 6-11, 6-13, 6-18, 6-19 Problems 6-9, 6-13
Tuesday, October 28	Chapter 7 Cash and Receivables—lecture
Thursday, October 30	Exercises 7-1, 7-4, 7-5, 7-6 (parts #1 and 2 only), 7-10 (part #1 only), 7-16, 7-18, 7-22, 7-24

Tuesday, November 4	Chapter 8 Inventories: Measurement—lecture
Thursday, November 6	Exercises 8-5, 8-6, 8-7, 8-9, 8-16, 8-20, 8-22
Tuesday, November 11	No class—Veteran’s Day
Thursday, November 13	Catch-up day for Exam #2
Tuesday, November 18	<b>Exam #2 on Chapters 5, 6, 7 and 8</b>
Thursday, November 20	Return and review Exam #2 Chapter 9 Inventories: Additional Issues—lecture
Tuesday, November 25	Exercises 9-3, 9-7 (use LCM, not approximate LCM), 9-8, 9-9, 9-14, 9-21, 9-23 (part #2 only), 9-24
Thursday, November 27	No class—Thanksgiving
Tuesday, December 2	Chapter 10 Operational Assets: Acquisition and Disposition—lecture
Thursday, December 4	Exercises 10-5, 10-7, 10-17, 10-19, 10-21, 10-24
Tuesday, December 9	Chapter 11 Operational Assets: Utilization and Impairment—lecture
Thursday, December 11	Exercises 11-3, 11-5, 11-6, 11-7, 11-11, 11-22, 11-23

\*\*\*\*\* **Monday**, December 15      **Section 2**—Exam #3 on Chapters 9, 10, and 11  
3:20 to 5:20 p.m.

\*\*\*\*\* **Friday**, December 19      **Section 1**—Exam #3 on Chapters 9, 10, and 11  
10:10 a.m. to 12:10 p.m.