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Spring 1-2004

### ACCT 311.01: Intermediate Accounting I

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**University of Montana**  
**ACCT 311 Intermediate Accounting I**  
**Spring Semester 2004**

**Instructor:** Barbara Reider, Ph.D.  
**Class:** Monday and Wednesday 9:40 to 11 a.m. GBB L13

**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 11 to 12 noon 3:30 to 5 p.m.  
Wednesday 11 to 12 noon 3:30 to 5 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). A study guide is available at the bookstore (not required).

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

MATH 117 (with a C or better)  
MATH 241  
ENEX 101  
CS 172  
COMM 111  
BADM (ACCT) 201 and 202  
ECON 111 and 112  
BADM (IS) 270 and 257

**\*\*\* REQUIRED \*\*\***

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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 (or go to CyberBear) and print a free transcript that includes your Fall 2003 grades. **Highlight these ELEVEN classes on your transcript with a grade of D or better (MATH 117 with a grade of C or better), as well as documentation that you have completed at least 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 Monday, February 2.** If you do not meet these requirements, you must state your case in writing by February 2 and explain how you will meet them.

**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 Tuesday, March 9. 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 on the following items:

Homework (50 exercises/problems) Collected for Chapters 1, 3, 4, 6, 7, 9, 10	50 points
Exam #1 on Chapter 2	50 points
Exam #2 on Chapters 1, 3, 4, and 5	100 points
Exam #3 on Chapters 6, 7, and 8	100 points
Exam #4 on Chapters 9, 10, and 11	<u>100 points</u>
<b>Total possible</b>	<b>400 points</b>

360 to 400 points = A

320 to 359 points = B

280 to 319 points = C

240 to 279 points = D

Below 240 points = F

**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 7 of the 11 chapters).

**Assignments will be reviewed for format, neatness, completeness, and evidence of effort. All calculations must be shown to receive credit.**

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 makeup exam. Only one makeup exam per student is permitted. Makeup exams should be arranged as soon as possible after the missed exams.

## Tentative schedule

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Monday, January 26	Chapter 2 Review of the Accounting Process—lecture
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Wednesday, January 28	Chapter 2 Review of the Accounting Process—lecture
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Monday, February 2	<b>Have you turned in your transcript yet? ☺</b> Exercises 2-4, 2-5, 2-6, 2-7, 2-8, 2-11, 2-12
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Wednesday, February 4	Chapter 1 Introduction to Financial Accounting—lecture
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Monday, February 9	<b>Exam #1 on Chapter 2 (first part of class)</b> Chapter 1 Introduction to Financial Accounting—lecture
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Wednesday, February 11	Review Exam #1 Exercises 1-1, 1-5, 1-6, 1-7, 1-11, 1-12 Real World Case 1-13
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Monday, February 16	<b>No class</b> <b>Washington-Lincoln holiday</b>
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Wednesday, February 18      Chapter 3 The Balance Sheet and Financial Disclosures—lecture

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Monday, February 23      Chapter 3 The Balance Sheet and Financial Disclosures—lecture  
Chapter 4 The Income Statement and Statement of Cash  
Flows—lecture

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Wednesday, February 25      Exercises 3-2, 3-3, 3-5, 3-11, 3-12, 3-13, 3-14  
Chapter 4 The Income Statement and Statement of Cash  
Flows—lecture

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Monday, March 1      Exercises 4-3, 4-9, 4-12, 4-13, 4-14, 4-17  
Judgment Case 4-10

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Wednesday, March 3      Chapter 5 Income Measurement and Profitability Analysis—lecture

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Monday, March 8      Exercises 5-2, 5-11, 5-15  
Problem 5-6, 5-8

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Wednesday, March 10      **Exam #2 on Chapters 1, 3, 4, and 5**

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Monday, March 15      Review Exam #2  
Chapter 6 Time Value of Money Concepts—lecture

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Wednesday, March 17      Chapter 6 Time Value of Money Concepts—lecture  
Chapter 7 Cash and Receivables—lecture

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Monday, March 22      Exercises 6-3, 6-7, 6-11, 6-13, 6-19  
Problem 6-9  
Chapter 7 Cash and Receivables—lecture

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Wednesday, March 24      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

Chapter 8 Inventories: Measurement—lecture

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Week of March 29 – April 2      **Spring Break**

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Monday, April 5      Chapter 8 Inventories: Measurement—lecture

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Wednesday, April 7      Exercises 8-5, 8-6, 8-7, 8-9, 8-16 (parts #2 and 3 only), 8-20, 8-22

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Monday, April 12      **Exam #3 on Chapters 6, 7 and 8**

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Wednesday, April 14      Review Exam #3

Chapter 9 Inventories: Additional Issues—lecture

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Monday, April 19      Chapter 9 Inventories: Additional Issues—lecture

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Wednesday, April 21      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

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Monday, April 26      Chapter 10 Operational Assets: Acquisition and Disposition—lecture

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Wednesday, April 28      Exercises 10-5, 10-7, 10-17, 10-19, 10-21, 10-24

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Monday, May 3      Chapter 11 Operational Assets: Utilization and Impairment—lecture

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Wednesday, May 5      Exercises 11-3, 11-5, 11-6, 11-7, 11-11, 11-22, 11-23

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Tuesday, May 11      **Exam #4 on Chapters 9, 10, and 11**  
**10:10 a.m. to 12:10 p.m.**

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