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Spring 2-1-2008

### ACCT 311.01: Intermediate Accounting I

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*University of Montana, Missoula*

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# University of Montana—Spring Semester 2008

## ACCT 311 Intermediate Accounting I

**Instructor:** Barbara Reider, Ph.D.  
**Class:** 34268 TR 2:10 to 3:30 p.m. GBB L09

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

**Office hours:** Tuesday and Thursday 8:30 to 9:30 a.m.  
Wednesday 2 to 5 p.m.  
Thursday 3:30 to 4:30 p.m.

**Required text:** **Intermediate Accounting 4<sup>th</sup> edition**, Spiceland, Sepe, and Tomassini. Irwin McGraw-Hill (2007). A study guide is available at the bookstore—not required but strongly recommended. If you plan to take additional accounting courses, you will need all 21 chapters in the book (ACCT 312 and 313 use the same book). If you are taking ACCT 311 only, you can purchase a “half” book that includes the topics we will cover.

**Required calculator:** The Department of Accounting and Finance approves the use of two calculators on exams: HP 10BII and TI BAII+. The use of any other calculator or electronic device must be approved by the instructor. Your calculator will be checked at each exam.

**Blackboard:** You must have a Blackboard account. If you have problems using this account, please go to the Help Desk in GBB 209 (the computer lab). Phone: 243-4282. Grades, class announcements, career development updates, and homework updates will be posted on Blackboard. Please check Blackboard frequently!

**E-mail:** Beginning on July 1, 2007, faculty members may only correspond with students regarding academic issues if you use an official UM e-mail addresses. This includes [business.umt.edu](mailto:business.umt.edu) and [umontana.edu](mailto:umontana.edu) addresses.

**Drop date:** The last day to drop the class is Tuesday, March 4. No drops, withdrawals, or changes will be signed after March 4. (Note: This date is too late for a refund.)

**Students with disabilities:** Qualified students with disabilities will receive appropriate accommodations in this course. You must provide a letter from your DSS coordinator by Tuesday, January 29, so we can discuss these accommodations.

**Prerequisites:** Sixty credits completed before this semester AND completion of all School of Business Administration freshman/sophomore requirements, including minimum grades in these courses:

MATH 117	CS 172	ECON 111 and 112
MATH 241	COMM 111	BADM 257
ENEX 101	ACCT 201 and 202	IS 270

**\*\*\* Your transcript will be evaluated by the School of Business Administration\*\*\***

If you do not meet these prerequisites, including grade requirements, you must drop this class or you will receive an F at the end of the semester.

**University Student Conduct Code:** All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. The Conduct Code is 40 pages long—you are responsible up through page 32 (the remaining pages are forms). It is available at <http://www.umd.edu/SA/VPSA/index.cfm/page/1321>

The Department of Accounting and Finance faculty members are united in our support of this conduct code. Your first exam will include questions from the Conduct Code.

**Grading:** Course grades are assigned as follows:

Career development activities	10 points
Exam #1 on Chapter 2 and the conduct code	100 points
Exam #2 on Chapters 1, 3 and 4	100 points
Exam #3 on Chapters 5, 7, and 8	100 points
Exam #4 on Chapters 9, 10, and 11	<u>100 points</u>
<b>Total possible</b>	<b>410 points</b>

90 to 100%	A	77 to 79.9%	C+	63 to 66.9%	D
87 to 89.9%	B+	73 to 76.9%	C ****	60 to 62.9%	D-
83 to 86.9%	B	70 to 72.9%	C-	Below 60%	F
80 to 82.9%	B-	67 to 69.9%	D+		

\*\*\*\* To advance to ACCT 312, you must first earn a C or better (2.00 or better) in ACCT 311.

**Exams:** You are expected to take all exams when they are given in class. If you miss an exam, you must have a documented written medical excuse, written notification of a family death, or written excused university absence. No exceptions. All makeup exams will be given during final exam week.

- ✓ At the beginning of each exam, you will read and sign the following statement:
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You must adhere to and sign the statement below. Failure to do so will result in a failing score (zero points) on this exam.

**“I have not received, I have not given, nor will I give any assistance to another student taking this exam, including discussing the exam with students in another section of the course. I will not remove the exam from this room, either on test day or the day it is reviewed in class. This exam belongs to the Department of Accounting and Finance.”**

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**Homework:** Completion of homework prior to each class is an absolute necessity to succeed in this course. Assigned problems are a MINIMUM, and I strongly recommend working additional problems and exercises. It is expected that you will spend at least two to three hours outside of class for each hour we meet in class reading the text and working on homework. (This does not mean that you can save up these hours and then try to study for umpteen hours before the exams—this won’t work!!!) We will review MOST of the homework listed in the syllabus—you will be given check figures for the rest. If you do not understand the homework, it is your responsibility to attend my office hours.

I will collect your homework in class. Any borderline grade decisions will be made based on your attempts at completing the homework. Even though homework is not graded for accuracy, this is the ONLY thing I will consider in addition to your earned points for the semester. **In order for me to evaluate your homework at the end of the semester, you must turn in a copy of your homework since you will not get it back.** I will collect homework at the beginning of the period on the day when it is due (announced in class and on Blackboard).

**Classroom conduct:** You are expected to attend each class and contribute in a meaningful way. Arriving to class late and leaving class early are disruptive to others. “Visiting” with your friends during class is disruptive. If you miss class, it is your responsibility to get the notes from a classmate—I do not have notes for you to copy. If you miss class, you may get handouts during office hours.

## **Semester Schedule (subject to change)**

<b>Chapter</b>	<b>Topic</b>	<b>Homework Assignments</b>
Chapter 2	Review of the Accounting Process	<u><b>Exercises</b></u> 1 through 15, 17, 18 (these are the “exercises” starting on page 87, not the “brief exercises” on page 86)

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### **Thursday, February 7 (approximately) Exam #1 on Conduct Code and Chapter 2**

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Chapter 1	Introduction to Financial Accounting	<u><b>Exercises</b></u> 1 through 14
Chapter 3	Balance Sheet and Financial Disclosures	<u><b>Exercises</b></u> 2, 3, 5, 9, 11, 12, 13, 14, 15, 16
Chapter 4	Income Statement and Statement of Cash Flows	<u><b>Exercises</b></u> 3, 10, 13, 14, 15, 17, 20, 21

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### **Tuesday, March 11 (approximately) Exam #2 on Chapters 1, 3, and 4**

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Chapter 5	Income Measurement and Profitability Analysis (Only Part A of Chapter 5)	<u><b>Exercises</b></u> 2, 12 <u><b>Problem</b></u> 6
Chapter 7	Cash and Receivables	<u><b>Exercises</b></u> 1, 4, 5, 6 (parts #1 and 2 only), 11 (part #1 only), 17, 19, 24, 26

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Chapter 8	Inventories: Measurement	<b><u>Exercises</u></b> 5, 6, 7, 9, 16 (parts #2 and 3 only), 20, 22
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**Thursday, April 10 (approximately)**  
**Exam #3 on Chapters 5, 7, and 8**

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Chapter 9	Inventories: Additional Issues	<b><u>Exercises</u></b> 3, 7 (use LCM, not approximate LCM), 8, 9, 14, 21, 23 (part #2 only), 24
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Chapter 10	Operational Assets: Acquisition and Disposition	<b><u>Exercises</u></b> 5, 7, 18 (skip part 2), 20, 22, 25
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Chapter 11	Operational Assets: Utilization and Impairment	<b><u>Exercises</u></b> 2, 3, 5, 6, 7, 11, 22, 23
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**Exam #4 on Chapters 9, 10, and 11**

Thursday, May 8 from 3:20 to 5:20

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