

Accounting 321 01E (40583) Intermediate Accounting Wilson
Texas A and M University - Commerce
Summer, 2015 (June 8 to August 13, 2015)

Our class meets on Wednesday nights from 6 to 9:45 in BA 106

Tim Wilson, JD, PhD Office: BA 123
903.866.5657 (office) Office Hours: Tuesday, Wednesday, Thursday from 5 to 6 pm,
601.807.7366 (cell) and by appointment
Tim.Wilson@tamuc.edu Please visit, call, or email with questions.

Welcome to ACCT 321, Intermediate Accounting. We will study accounting principles and procedures used to prepare financial statements for publicly held corporations. Subjects will include financial statements, current assets, inventory, property plant and equipment, and intangible assets.

After you complete our class, you should be able to assess and understand the accounting conceptual framework and the underlying principles of accounting, and apply these principles to specific applications and procedures; analyze transactions in terms of generally accepted accounting principles; and, exercise professional judgment in the application of generally accepted accounting principles to prepare and present financial position and relate disclosures.

Prerequisite for our class are ACCT 221 and 222, and a minimum of 55 hours of college credit.

Our class will meet in BA 106 on Thursday nights for 6 to 9:45. We will also meet individually outside of class: by phone, email, or my office. Please call, email, or visit with questions, comments, and concerns.

The textbook for our class is Intermediate Accounting, 15th edition, by Keiso, Weygandt, and Warfield, and the related WileyPlus software. ISBN 13:978-1-13-856613-8.

Final grades will be determined by four equally weighted factors: (1) your total homework grade; (2) Our First Test; (3) Our Second Test; and, (4) Our Third Test. 90% of possible points are required for an A, 80% for a B; 70% for a C; and 60% to avoid an F.

A schedule of class meetings, due dates for homework, and test dates appears below:

June 10	Class Policies, Objectives and Schedule, and Academic Honesty Policy, and Chapter One.
June 17	Chapter Two
June 24	Chapter Three
July 1	Our First Test, and Chapter Four
July 8	Chapters Five and Six
July 15	Chapters Seven and Eight and Nine
July 22	Our Second Test, and Chapter Ten
July 29	Chapter Eleven

August 5 Chapters Eleven and Twelve
August 12 Our Third Test

Homework problems are found on our WileyPlus page. The address for our WileyPlus web page is posted on our eCollege page.

Additional homework assignments may be added during the semester, with reasonable notice.

Timely submission of correct homework answers is required to receive full credit. Full credit will not be received for untimely answers. Homework answers are due at midnight on the day discussed in class.

Our tests are taken in class on the days identified in our schedule of homework and tests. Generally, tests will contain five to seven questions requiring you to prepare journal entries, schedules or financial statements, or to discuss terms or issues related to homework problems.

Tests will have a time limit of two hours.

A test rubric is posted on our eCollege page.

Our tests are closed book, but you may have a one letter-size page reference sheet in your own handwriting. No other references are allowed, and no communication is allowed with any other person during our tests.

Our Academic Honesty Policy is posted on our eCollege page. Please read and ask questions and understand this policy, and post a copy of the policy in the eCollege drop box labeled "AHP" as evidence of your understanding and agreement to comply.

Reasonable accommodations will be provided for students with disabilities. If needed, please ask. For more information, please contact the Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: <http://www.tamu-commerce.edu/deanstudents/sdrs/>. SDRS phone numbers are 903.886.5150 and 903.866.5835. More information about disability accommodations, including alternative textbooks, not takers, and alternate test conditions, is provided on our eCollege page.

All students enrolled at our University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor or our department chair, Dr. Sandra gates, for help in solving the problem. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and the duty to refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Final grades may be appealed under Texas A and M University - Commerce procedure 13.99.99.RO.5. Instructions and forms may be found on the university web page: <http://www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf>.

This document is subject to change as needed to meet the objectives of this class or to aid in course administration. Notices of any changes will be posted on our eCollege page.

Thank you for your interest in financial accounting, and good luck in our class.

Please call or email with questions, comments, or concerns.

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