

ACCT 301 - Intermediate Accounting I

2021 Fall Syllabus, Section 01, CRN 6159

Course Information

You are responsible for knowing this material, so please read carefully. Any changes will be announced in a Blackboard Announcement. You will be responsible for any changes. Your continued enrollment in this course is your implicit agreement to abide by the requirements of this class.

Times and Location

TR 11am-12:15pm in UND Gamble Hall, Rm 225

Instructor Information

Tammy L Gerszewski, PhD, CPA
Clinical Assistant Professor
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Office: Gamble Hall 220-L
2021 Fall Office Hours:
By appointment
Office Phone: 7017774685

Course Description

Concepts, time value of money, current assets, current liabilities, plant and equipment, and intangibles.

Learning Outcomes

The objective of this course is to help you build four competencies:

1. Technical skills
2. Analytical skills
3. Ethical awareness
4. Business awareness

We will build these competencies by studying in-depth the accounting for assets, current liabilities, and revenue recognition.

Course Materials

The textbook for this course is: Intermediate Accounting, 17th ed. by Kieso, Weygandt, and Warfield. For this course you will need **digital online access to WileyPlus**. Doing this will give you access to an ebook as well. If you would like a physical textbook, your cheapest option is to rent it. My recommendation for you (the very cheapest way to go) to get these is by clicking on any Wiley link you see in the Blackboard course. It will then take you to a page that will provide you different purchasing options:

1. Enter the code - applies if you have purchased the code through the UND bookstore.
2. Purchase access through WileyPlus. You will have options here:
 - If you are taking BOTH 301 and 302 this academic year (Fall 2021 - Spring 2022) - then you can purchase WileyPlus digital access for \$119, and then if you want to rent the physical book it will cost you an additional \$50. Your all in cost is \$169 for 2 semesters of resources.
 - If you are ONLY taking 301, then you can purchase WileyPlus digital access for \$69, and then if you want to rent the physical book it will cost you an additional \$30. Your all in cost is \$99 for 1 semester.

The fastest way for you to get this process started is by clicking into the WileyPlus tab in your left menu bar. Then click into any Wiley link. The Wiley link will take you to their learning platform where you will register and be able to make your purchases.

Technical Requirements/Assistance

Students are expected to use their official UND email in the course. Visit the Office 365 Email webpage (<https://campus.und.edu/campus-services/uit/email.html>) for information on your UND email and how to download/install a free version of Microsoft Office. For technical assistance, please contact UND Technical Support at 701.777.2222. Visit the University Information Technologies (UIT) website (<https://campus.und.edu/campus-services/uit/>) for their hours, help documents and other resources.

Minimum Technical Skills Needed

In order to succeed in this course, at a minimum, you should be able to:

Insert minimum requirements expected and needed. In the bulleted example list below

- Navigate in and use basic Blackboard functions
- Download and open electronic documents
- Create, save, and upload/attach electronic documents
- Send, receive, and manage email

Course Logistics

Access and Log in Information

This course was developed and will be facilitated utilizing Blackboard. To get started with the course, please go to: <http://blackboard.UND.edu> (<http://blackboard.und.edu/>) and log in with your NDUS.Identifier, Username and Password. If you do not know your NDUS Identifier or have forgotten your password, please visit Your NDUS Account page (<https://campus.und.edu/campus-services/uit/ndus.html>) on the UIT website.

Course Overview

Insert an explanation of how the course is organized for navigation in Blackboard. An example is shown below.

The course content is organized under the WileyPlus button in the left menu bar in Blackboard. In this folder, the course materials are organized by chapter. Each chapter contains a link to your graded homework, a folder for your chapter ebook readings organized by learning outcome, and other instructional resources selected to enhance the learning experience and support the various topics. Quizzes, tests and assignments will be used to assess your comprehension and application of those materials.

What Should You, The Student, Do First?

Prior to the start of the first week you should have reviewed the syllabus and ordered your learning materials (WileyPlus online access and ebook/textbook).

Resources

Many services are available to UND students such as writing assistance from the UND Writing Center, free online tutoring from Smarthinking, and more. Visit the Student Resources page (<https://und.edu/academics/services/>) for more information. Students also have access to the UND Student Resource Site via Blackboard. It is recommended that you become familiar with the tools and tutorials within the site to better equip you in navigating the course.

Course Requirements/Expectations

Calculator Usage:

A simple four function calculator may be used when writing all exams. **No cell phone calculators, financial or programmable graphing calculators are allowed. Picture IDs MUST be brought to all exams.**

My Expectations:

1. The student will review the syllabus and course schedule posted in Blackboard.
2. Student will come to class having read the assignments, attempted the "in-class" homework assignments, and be willing to ask me questions.
3. **Cell phones:** I prefer cell phones are turned off during class. I understand there may be emergency situations that require you to access your phone, please just let me know before class. Cell phones **MUST** be put away during all exams. You CANNOT use your cell phone as your calculator.
4. **Only use electronic resources during class to access your WileyPlus resources as needed.** Do NOT use these devices to do things that are distracting to other students in the class. Any issues or concerns with this, please see me after class.

5. **Collected homework (In-Class)** – Homework will be handed in immediately at the start of class. Late homework will not be accepted. If you will be absent, turn your homework in to the accounting department ahead of time. Any assignment I do not cover in class is a potential assignment I will pick up the next class period. Occasional assignments will be handed out to you and completed during class time within small groups.
6. WileyPlus Assignments: The student will complete and submit assignments, quizzes, etc. by the date noted and in the manner described in Blackboard and on the course schedule. **We will use Central Standard Time for due dates and times.**
7. The student will participate fully and in a timely manner to get the benefit of learning from instructor and/or peers.

Communication

Announcements

Announcements will be posted in Blackboard on a regular basis. Be sure to check the class announcements regularly as they will contain important information about class assignments and other class matters.

Email

If you need to contact me directly, check the Faculty tab in Blackboard or the syllabus for my contact information. I will respond back to you within 48 hours during the week or weekend.

Course Etiquette

When participating in class it is important to interact with your peers in an appropriate manner. Always use professional language (no netspeak) in your postings and emails. Please be respectful of your classmates at all times even if you disagree with their ideas.

Assessments

Exam (55%)

3 Exams worth 100 points each	300
WileyPlus Online Graded Homework (23%)	
WileyPlus Online Graded Homework	125
5 Quizzes worth 10 points each. (9%)	
5 Quizzes worth 10 points each.	50
In-Class Group Assignments (9%)	
In-Class Group Assignments	50
Instructor Discretion (5%)	
Instructor Discretion	25

Schedule of Topics and Assignments

Day: Date: Reading(s): Due:

Course Policies

Assignment Policy

Due dates for each assignment or activity will be posted in Blackboard and on your course schedule.

Late Work

All assignments must be submitted by the due dates posted in the course. The acceptance of late assignments is at the discretion of the instructor, provided that you contact the instructor before the due date and ask for an extension. All requirements for this course must be completed during the course dates.

Incompletes

It is expected that students will complete all requirements for a course during the time frame of the course. For reasons beyond a student's control, and upon request by the student or on behalf of the student, an incomplete grade may be assigned by the instructor when there is reasonable certainty

the student will successfully complete the course without retaking it. The mark "I," Incomplete, will be assigned only to the student who has been in attendance and has done satisfactory work up to a time within four weeks of the close of the semester, including the examination period, and whose work is incomplete for reasons satisfactory to his or her instructor. More information regarding UND's Incomplete policy can be found on The Grading System webpage (<http://und-public.courseleaf.com/undergraduateacademicinformation/undergraduateacademicinformation/thegradingsystem/>).

UNIVERSITY OF NORTH DAKOTA POLICIES & RESOURCES

Academic Integrity

Academic integrity is a serious matter, and any deviations from appropriate behavior will be dealt with strongly. At the discretion of the professor, situations of concern may be dealt with as a scholastic matter or a disciplinary matter.

As a scholastic matter, the professor has the discretion to determine appropriate penalties to the student's workload or grade, but the situation may be resolved without involving many individuals. An alternative is to treat the situation as a disciplinary matter, which can result in suspension from the University, or have lesser penalties. Be aware that I view this as a very serious matter, and will have little tolerance of or sympathy for questionable practices. A student who attempts to obtain credit for work that is not their own (whether that be on a paper, quiz, homework assignment, exam, etc.) will likely receive a failing grade for that item of work, and at the professor's discretion, may also receive a failing grade in the course. For more information read the Code of Student Life (<https://und.policystat.com/policy/6747183/latest/>).

Access & Opportunity, Disability Support and Medical Services

If you have emergency medical information to share with me, or if you need accommodations in this course because of a disability, please visit with me as soon as possible. My office hours are at the top of this syllabus. If you plan to request disability accommodations, you are expected to register with the Disability Support Services (<https://und.edu/student-life/disability-services/>) (DSS) office online, (180 McCannel Hall, 701.777.3425).

If you have a temporary medical condition such as a broken arm or recovering after surgery, you may be able to arrange for courtesy services. In most cases, it is expected that you will make your own arrangements for these services. Examples of courtesy services include access to a test scribe if the student has a broken hand; lift equipped van transportation when the student has a broken leg or temporary accessible parking for a student using crutches for a short period. If you are unable to make your own arrangements, please contact DSS (777-3425). Unlike services and/or accommodations provided to eligible students with disabilities, the University is NOT obligated to provide courtesy services.

Resolution of Problems

Should a problem occur, you should speak to your instructor first. If the problem is not resolved, meet with insert name of conflict mediator or ombudsperson if available in your department, otherwise delete this sentence. If the problem continues to be unresolved, go to the department chair, and next to the college Dean. Should the problem persist, you have the right to go to the Provost next, and then to the President.

Notice of Nondiscrimination

It is the policy of the University of North Dakota that no person shall be discriminated against because of race, religion, age, color, gender, disability, national origin, creed, sexual orientation, gender identity, genetic information, marital status, veteran's status, or political belief or affiliation and the equal opportunity and access to facilities shall be available to all. Concerns regarding Title IX, Title VI, Title VII, ADA, and Section 504 may be addressed to: Donna Smith, Director of Equal Employment Opportunity/Affirmative Action and Title IX Coordinator, 401 Twamley Hall, 701.777.4171, UND.affirmativeactionoffice@UND.edu (und.affirmativeactionoffice@UND.edu) or the Office for Civil Rights, U.S. Dept. of Education, 500 West Madison, Suite 1475, Chicago, IL 60611 or any other federal agency.

Reporting of Sexual Violence

If you or a friend has experienced sexual violence, such as sexual assault, domestic violence, dating violence or stalking, or sex-based harassment, please contact UND's Title IX Coordinator, Donna Smith, for assistance: 701.777.4171; donna.smith@UND.edu; or visit the Title IX webpage (<http://und.edu/affirmative-action/title-ix/>).

Faculty Reporting Obligations Regarding Sexual Violence

It is important for students to understand that faculty are required to share with UND's Title IX Coordinator any incidents of sexual violence they become aware of, even if those incidents occurred in the past or are disclosed as part of a class assignment. This does not mean an investigation will occur if the student does not want that, but it does allow UND to provide resources to help the student continue to be successful at UND. If you have been the victim of sexual violence, you can find information about confidential support services on the Title IX webpage (<http://und.edu/affirmative-action/title-ix/>).

UND Cares Program

The UND Cares program (<http://und.edu/und-cares/>) seeks to educate faculty, staff and students on how to recognize warning signs that indicate a student is in distress.

How to Seek Help When in Distress

We know that while college is a wonderful time for most students, some students may struggle. You may experience students in distress on campus, in your classroom, in your home, and within residence halls. Distressed students may initially seek assistance from faculty, staff members, their parents, and other students. In addition to the support we can provide to each other, there are also professional support services available to students through the Dean of Students and University Counseling Center. Both staffs are available to consult with you about getting help or providing a friend with the help that he or she may need. For more additional information, please visit the UND Cares program Webpage (<http://und.edu/und-cares/>).

How to Recognize When a Student is in Distress

The term “distressed” can mean any of the following:

- Student has significant changes in eating, sleeping, grooming, spending, or other daily activities.
- Student has cut off or minimized contact with family or friends.
- Student has significant changes in performance or involvement in academics, sports, extracurricular, or social activities.
- Student describes problems (missing class, not remembering, destructive behavior) that result from experiences with drinking or drugs.
- Student is acting withdrawn, volatile, tearful, etc.
- Student is acting out of character or differently than usual.
- Student is talking explicitly about hopelessness or suicide.
- Student has difficulty concentrating or difficulty carrying on normal conversation.
- Student has excessive dependence on others for company or support.
- Student reports feeling out of control of one’s emotions, thoughts, or behaviors.

UND Cares about Your Success

Important information is available to you through Starfish, which is an online system used to help students be successful. When an instructor observes student behaviors or concerns that may impede academic success, the instructor may raise a flag that notifies the student of the concern and/or refer the student to their academic advisor or UND resource. Please pay attention to these emails and take the recommended actions. They are sent to help you be successful!

Starfish also allows you to (1) schedule appointments with various offices and individuals across campus, (2) request help on a variety of topics, and (3) search and locate information on offices and services at UND.

You can log into Starfish by clicking on Logins on the UND homepage and then selecting Starfish. A link to Starfish is also available in Blackboard once you have signed in.

Ensure Accessibility

To comply with the latest accessibility guidelines, documents posted online, including, but not limited to, Adobe PDF files, Microsoft Word documents, Microsoft PowerPoint presentations, and online flipbooks, must be screen-reader friendly. For directions on how to make your syllabus and other course materials accessible, visit the Creating Accessible Content webpage (<https://und.edu/academics/ttada/academic-technologies/creating-accessible-content.html>) on the TTaDA site.