

Sul Ross State University
Department of Business Administration
Intermediate
Accounting I
ACCA 3330 W01
Online
Fall 2024

Course Instructor Mary Jane Saucedo, PhD, CPA
Office Remote
Cell Phone (956) 245-0912
Email Maryjane.sauceda@sulross.edu

Office Hours

Mondays and Wednesdays 8:00 - 9:30 AM Online
Thursday 8:00- 9:30 AM Online
Other Times by Appointment

Course Description

Concepts principles and practices of accounting with emphasis on determination of income and financial position of business corporations.

Required Course Materials

INTERMEDIATE ACCOUNTING, 11th Edition
By Spiceland, Nelson, Thomas, Winchel
ISBN: 978—264-38744-1

CONNECT ACCESS CODE REQUIRED

Course Grading:

Homework - Reading in Connect	20%
Homework - Problems in Connect	20%
Chapter Quizzes	10%
Discussion Boards	10%
Exams	40%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

Homework Assignments & Exams

Assignments will not be accepted late. If a student misses an exam, it must be made up within one week of the exam date. Please read the syllabus and follow the timeline on assignments.

Department of Business Administration BBA Student Learning Outcomes

SLO 1 Students will be able to analyze and solve business problems across major business functions, using fundamental business principles and strategies

SLO 2 Students will be able to communicate about contemporary business related topics.

SLO 3 Students will be able to comprehend the impact of ethical and social responsibility in business.

Marketable Skills -- Bachelor of Business Administration (Both ALP & MRGC)

1. Students will apply the principles of business to the management of existing businesses or the creation of new businesses.
2. Students will use appropriate information from research and analysis to make informed decisions.
3. Students will be able to write business correspondence including letters, emails, reports, and resumes.
4. Students will be able to make effective oral presentations to both professional and general audiences.

SRSU Disability Services

Sul Ross State University (SRSU) is committed to equal access in compliance with Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the student's responsibility to initiate a request each semester for each class. RGC students seeking accessibility services should contact Paulette Harris, Executive Assistant to the Vice President and Dean, at 830-279-3023 or email pharris@sulross.edu. Ms. Harris's office is at 2623 Garner Field Road, Uvalde, TX 78801 (this is the mailing address, too).

SRSU Distance Education Statement

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should correspond using Sul Ross email accounts and submit online assignments through

Blackboard, which requires secure login. Students enrolled in distance education courses at Sul Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website. Directions for filing a student complaint are located in the student handbook.

Classroom Climate of Respect

Importantly, this class will foster free expression, critical investigation, and the open discussion of ideas. This means that all of us must help create and sustain an atmosphere of tolerance, civility, and respect for the viewpoints of others. Similarly, we must all learn how to probe, oppose and disagree without resorting to tactics of intimidation, harassment, or personal attack. No one is entitled to harass, belittle, or discriminate against another on the basis of race, religion, ethnicity, age, gender, national origin, or sexual preference. Still we will not be silenced by the difficulty of fruitfully discussing politically sensitive issues.

Diversity Statement

I aim to create a learning environment for my students that supports a diversity of thoughts, perspectives and experiences, and honors your identities (including race, gender, class, sexuality, religion, ability, socioeconomic class, age, nationality, etc.). I also understand that the crisis of COVID, economic disparity, and health concerns, or even unexpected life events could impact the conditions necessary for you to succeed. My commitment is to be there for you and help you meet the learning objectives of this course. I do this to demonstrate my commitment to you and to the mission of Sul Ross State University to create an inclusive environment and care for the whole student as part of the Sul Ross Familia. If you feel like your performance in the class is being impacted by your experiences outside of class, please don't hesitate to come and talk with me. I want to be a resource for you.

Academic Integrity

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. A scholar is expected to be punctual, prepared, and focused; meaningful and pertinent participation is appreciated. Examples of academic dishonesty include but are not limited to: Turning in work as original that was used in whole or part for another course and/or professor; turning in another person's work as one's own; copying from professional works or internet sites without citation; collaborating on a course assignment, examination, or quiz when collaboration is forbidden.

Libraries

The Bryan Wildenthal Memorial Library in Alpine

Offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, library.sulross.edu. Off-campus access requires logging in with your Lobold and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or phone (432-837-8123).

The Southwest Texas Junior College (SWTJC) Libraries

The Southwest Texas Junior College (SWTJC) Libraries at Uvalde, Del Rio, and Eagle Pass offer additional access to library spaces and resources. Del Rio, Eagle Pass, and Uvalde students may also use online resources available through SWTJC website, library.swtjc.edu. The SWTJC Libraries serve as pick-up locations for InterLibrary Loan (ILL) and Document Delivery from the Alpine campus.

Course Assignments

**Intermediate
Accounting I
ACCA 3330 W01
Fall 2024**

	Date	Chapter	Assignments
Week 1			
M	8/26/2024	1	Environment & Theoretical Structure of Financial Accounting Homework in CONNECT DUE 9/1/2024
Week 2			
M	9/2/2024	2	Labor Day Holiday Review of the Accounting Process Homework in CONNECT DUE 9/8/2024
Week 3			
M	9/9/2024	3	The Balance Sheet and Financial Disclosures Homework in CONNECT DUE 9/15/2024
Week 4			
M	9/16/2024		EXAM I - CHAPTERS 1 - 3 DUE 9/22/2024
Week 5			
M	9/23/2024	4	The Income Statement, Comprehensive Income, and the Statement of Cash Flows Homework in CONNECT DUE 9/29/2024
Week 6			
M	9/30/2024	5	Time Value of Money Concepts Homework in CONNECT DUE 10/6/2024
Week 7			
M	10/7/2024	6	Revenue Recognition Homework in CONNECT DUE 10/13/2024
Week 8			
M	10/14/2024		EXAM II - CHAPTERS 4 - 6 DUE 10/20/24
Week 9			
M	10/21/2024	7	Cash and Receivables Homework in CONNECT DUE 10/27/2024

Week 10			
M	10/28/2024	8	Inventories: Measurement Homework in CONNECT DUE 11/3/2024
Week 11			
M	11/4/2024	9	Inventories: Additional Issues Homework in CONNECT DUE 11/10/2024
F	11/8/2024		Last Day to Withdraw with a "W"
Week 12			
M	11/11/2024		EXAM III - CHAPTERS 7 - 9 DUE 11/17/24
Week 13			
M	11/18/2024	10	Property, Plant, and Equipment and Intangible Assets: Acquisition Homework in CONNECT DUE 11/24/2024
Week 14			
M	11/25/2024	11	Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition
W	11/27/2024		Thanksgiving Day Holiday
Week 15			
M	12/2/2024	11	Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition Homework in CONNECT DUE 12/4/2024
Week 16			
M	12/9/2024		EXAM IV - CHAPTERS 10 - 11 DUE 12/9/24

***Assignments Subject to Change**