



## Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

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**Semester:** Spring

**Year:** 2025

**Course Prefix:** ACC

**Course and Section #:** 3010-601

**Course Title:** Intermediate Accounting I

**Credits:** 3

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### *Course Description*

Reviews and expands on fundamental accounting material learned in beginning classes. Covers an overview of the primary financial statements, revenue recognition, and the accounts on the asset portion of the balance sheet. Introduces the Conceptual Framework and current accounting standards to provide a theoretical foundation upon which practical applications are based.

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### *Course Attributes*

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

Other: *Click here to enter text.*

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### *Instructor Information*

**Instructor Name:** Professor Kevin R. Smith

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### *Student Learning Outcomes*

1	Apply the accounting concepts and skills obtained from introductory financial accounting courses.
2	Describe the conceptual framework of accounting and the way in which accounting principles and standards are established within that framework.
3	Prepare financial statements and related accounting information in accordance with US Generally Accepted Accounting Principles (US GAAP).
4	Interpret financial statements and accompanying accounting disclosures properly.
5	Apply the accounting concepts discussed in class to real-life companies and scenarios.
6	Critically evaluate accounting issues to determine the best application of accounting principles and standards.
7	Describe the best approaches to meet the ethical complexities that accounting professionals often face.

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## Course Materials and Texts

- Intermediate Accounting, Spiceland, Nelson, Thomas and Winchel, 11th edition
  - MH Connect access (homework manager)
  - Calculator (simple four-function version is sufficient)
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## Course Requirements

### Course Assignments, Assessments, and Grading Policy

- “Get to know you” Survey (1.50% of grade)
- Harriet’s Hats Review Project (2.50% of grade)
- Chapter Homework Assignments (13.50% of grade)
- Connection to the Profession Assignments (5.50% of grade)
- Exams (74% of grade)
- Student Rating of Instruction (1.50% of grade)

90%	A	73.0-75.9%	C
86.0-89.9%	B+	70.0-72.9%	C-
83.0-85.9%	B	66.0-69.9%	D+
80.0-82.9%	B-	63.0-65.9%	D
76.0-79.9%	C+	Below 60%	E

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### Required or Recommended Reading Assignments

All required readings use chapters from the course text that align with the lectures below.

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### General Description of the Subject Matter of Each Lecture or Discussion

DATE	CHAPTER/TOPIC
Tue, Jan 07 Thu, Jan 09	Chapter 2: A Review of the Accounting Process
Tue, Jan 14 Thu, Jan 16	Chapter 1: Environmental and Theoretical Structure of Financial Accounting
Tue, Jan 21 Thu, Jan 23	Chapter 3: The Balance Sheet and Financial Disclosures
<b>Tue, Jan 28</b>	<b>Exam 1: Chapters 1-3</b>
Wed, Jan 29	Meet the Firms
Thu, Jan 30	Chapter 4: Part 1 The Income Statement and Comprehensive Income
Tue, Feb 04 Thu, Feb 06 Tue, Feb 11 Thu, Feb 13	Chapter 4: Part 2 Statement of Cash Flows
Tue, Feb 18	Chapter 6 (Part A): Revenue Recognition Basics
<b>Thu, Feb 20</b>	<b>Exam 2: Chapter 4 and Chapter 6 (Part A)</b>

Tue, Feb 25 Thu, Feb 27 Tue, Mar 04 Thu, Mar 06	<b>Chapter 6 (Part B): Revenue Recognition Special Issues</b>
	<b>Chapter 6 (Part C): Long-Term Contracts</b>
Tue, Mar 11 Thu, Mar 13	<b>NO CLASS: SPRING BREAK</b>
Tue, Mar 18 Thu, Mar 20	<b>Chapter 7: Cash and Receivables FASB Accounting Standards Codification (ASC)</b>
<b>Tue, Mar 25</b>	<b>Exam 3: Chapter 6 (Parts B and C), Chapter 7, and FASB ASC</b>
Thu, Mar 27 Tue, Apr 01 Thu, Apr 03	<b>Chapters 8 &amp; 9: Inventories</b>
Tue, Apr 08 Thu, Apr 10 Tue, Apr 15	<b>Chapters 10 and 11: PPE and Intangible Assets</b>
<b>Thu, Apr 17</b>	<b>Exam 4: Chapters 8, 9, 10 and 11</b>
Tue, Apr 22	<b>Final Exam Review</b>
<b>FINAL EXAM: Thursday, April 24th (5:00 PM - 6:50 PM) or Tuesday, April 29th (9:00 AM-10:50 AM)</b>	

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## ***Required Course Syllabus Statements***

### **Generative AI**

This course requires you to complete assignments that assess your understanding and application of the material. You are expected to do your own work, and the use of artificial intelligence (AI) tools, such as chatbots, text generators, paraphrasers, summarizers, or solvers, is strictly prohibited for any part of exams. Using these tools will be considered academic dishonesty and will be handled according to the university's policy. However, you may use AI to assist you in learning the course material, including on homework in Connect. Please keep in mind that AI should be a tool and not a crutch. If you have questions about acceptable use of AI tools, please consult the instructor before submitting your work.

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### **Using Remote Testing Software**

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

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## ***Required University Syllabus Statements***

### **Accommodations/Students with Disabilities**

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](#) at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu) or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at [DHHservices@uvu.edu](mailto:DHHservices@uvu.edu)

DHH is located on the Orem Campus in BA 112.

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### **Academic Integrity**

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

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### **Equity and Title IX**

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – [TitleIX@uvu.edu](mailto:TitleIX@uvu.edu) – 800 W University Pkwy, Orem, 84058, Suite BA 203.

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### **Religious Accommodation**

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu). If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.