



## **Course Syllabus: Intermediate Accounting I**

Dillard College of Business Administration, Room 343

ACCT 3033-201

Spring 2026

### **Contact Information**

Instructor: Dr. Lin Wang

Office: Dillard Building 277

Office hours: Monday/Wednesday 9:30 - 11 a.m., Tuesday 1 – 3 p.m.,  
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### **Course Description**

An in-depth examination and application of Generally Accepted Accounting Principles (GAAP) which establish financial accounting and reporting standards for assets and liabilities.

Prerequisite(s): Junior standing or above, or consent of the chair, and ACCT 3023 (AIS) with a grade of C or higher and FINC 3733 either currently enrolled or completed.

### **Textbook & Instructional Materials**

Required: Connect Access and Textbook for Spiceland, Nelson, and Thomas, Intermediate Accounting, 11th edition, McGraw-Hill.

Required digital materials for this course are part of the Courseware Access and Affordability Program at MSU Texas. Students are charged for required course materials on their student account with the Business Office. Any students who wish to opt-out of the Program and purchase the required course materials on their own must do so prior to the deadline provided by the bookstore. Opt-out instructions are sent to students' official my.msutexas.edu email address after the first day of class. Please contact the MSU Bookstore if you have any questions about the opt-out process.

Use this [link](#) to register on Connect and complete the assignments online.

## **Learning Goals**

### General Learning Goals:

Problem solving and decision-making abilities through critical analysis, evaluation, and interpretation of business information. Students will develop the ability to evaluate the effect of alternative financial accounting treatments and determine their applicability in different situations. Current U.S. GAAP will be critically examined in comparison to alternative methods of presenting accounting information.

### Course Specific Learning Goals:

- Understand the purpose of an allowance for doubtful accounts and be able to evaluate the alternative methods for its calculation.
- Critically evaluate different inventory cost flow assumptions and adjustments for inventory price changes.
- Be able to explain the purpose of asset depreciation and alternative methods used in its calculation.
- Explain and evaluate the evolution of U.S. GAAP as it applies to intangible assets, particularly goodwill.
- Understand the principle governing revenue recognition.
- Be able to classify and account for short term investment transactions and explain the reasons for each alternative.
- Understand current liabilities and contingencies.

## **Study Hours and Tutoring Assistance**

The library may have accounting tutor. Students are also encouraged to email the instructor and come to office hours if they need tutoring assistance.

## **Student Handbook**

Refer to: [Student Handbook](#)

## **Academic Misconduct Policy & Procedures**

Academic Dishonesty: Cheating, collusion, using any form of AI tools for assignments and exams, and plagiarism (the act of using source material of other persons, either published or unpublished, without following the accepted techniques of crediting, or the submission for credit of work not the individual's to whom credit is given).

The minimum penalty is an "F" in this course and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

Additional guidelines on procedures in these matters may be found in the Office of Student Conduct.

[Office of Student Conduct](#)

## Moffett Library

Moffett Library provides resources and services to support student's studies and assignments, including books, peer-reviewed journals, databases, and multimedia materials accessible both on campus and remotely. The library offers media equipment checkout, reservable study rooms, and research assistance from librarians to help students effectively find, evaluate, and use information. Get started on this [Moffett Library webpage](#) to explore these resources and learn how to best utilize the library.

## Grading

Grades are not negotiated, you will receive the grade you earn, based on your performance on graded material in the class. Grading and evaluation for this course will be assigned as follows:

*Table 1: Points allocated to each assignment*

Assignments	Points
Connect SmartBook (8*10 points)	80
Connect Homework (8*15 points)	120
Exam 1	100
Exam 2	100
Exam 3	100
Final Exam	100
Total Points	600

Every assignment counts toward your grade. So please hold yourself accountable and don't miss any assignment as there is no extension of due dates for missed assignments.

At the instructor's discretion, a deduction to the course grade may be assessed for unexcused absences and tardiness.

Your score in this class will be based on the points you earn out of the maximum 600 points. Minimum letter grades for this course will be assigned according to the table below.

Table 2: Total points for final letter grade.

Letter Grade	Total Points Earned
A	540-600
B	480-539
C	420-479
D	360-419
F	0-359

**Lower Grade:** I reserve the right to lower any student's final grade two letter grades (i.e., A to C, C to F) for:

- Unpreparedness in class when called upon, or,
- A negative, rude, unreasonably argumentative, or inattentive attitude in class, or,
- Repeatedly absences or tardiness, or,
- Repeatedly disrupting the class for any reason, or,
- Repeatedly leaving and returning to your class seat during class, or,
- Not showing respect for fellow classmates' questions, opinions, or class presentations, or,
- Violation of use of electronic devices or food and drink policies listed above, or,
- Violation of exam rules and procedures.

### **Homework**

Connect SmartBook Assignments (Pre-chapter assessments): You have to complete assigned pre-chapter reading and practice on Connect SmartBook prior to attending lectures over that chapter. Due dates are available on Connect. The pre-chapter assessments allow you to read the chapter in the most efficient and productive manner by specifically providing the most important material to you at the time you are studying. It is a personalized system and helps prepare you to learn at a higher level in class, participate and also prepares you for exams. Each pre-chapter assessment will take approximately 30 – 60 minutes, though there is no time limit, and it involves reading key areas of the chapter while demonstrating mastery of the concepts in Connect. Your score on these is based on completion and you are not scored lower for incorrect answers, you are only asked to work on each module until it is 100% complete. Late completion receives a grade of zero.

Connect Homework Assignments: All of your homework assignments are due via Connect by the date and time on Connect (may be different from the syllabus). Monitor due dates and times for homework carefully. Late completion will receive a grade of zero. You will have unlimited attempts at online homework problems, so submit your homework each time you work on it. Note that any website,

including Connect, can go down from time to time. Do not wait until the last minute to submit your assignment.

\*Late assignments will always receive zero points, no matter the reason. There is no extension of due dates for missed assignments per individual request, so don't ask. Please hold yourself accountable for submitting all assignments on time.

If you have technical problems with Connect, you need to contact customer service ((800) 331-5094 or [website](#)). The instructor will not be able to resolve any technical issues.

### **Quizzes**

There are no quizzes for this class.

### **Exams**

Exams may consist of multiple-choice questions, short answer, and/or problems-type questions. Exams will cover assigned chapters, in-class lectures, and any assigned problems. All examinations are equally weighted at 100 points each. Final Exam is comprehensive and mandatory.

\*Make-up exam will be given only to students with conflicts involving authorized University activities or having verified medical circumstances. Documentation is required. You must meet with the instructor regarding non-emergency conflicts at least one week in advance. It is your responsibility to initiate scheduling a make-up prior to the regular scheduled exam. No makeup exam will be given if you discuss it with the instructor after the regular scheduled exam. The makeup exam must be taken and completed at the instructor's designated time. At the instructor's discretion, a deduction may be assessed for a late assessment/submission.

If you miss one midterm exam for any reason, the Final Exam will receive extra weight by also counting (on a percentage basis) as the grade for one missed exam. In addition, if you do not miss any exams and your percentage grade on the Final Exam is higher than your lowest midterm exam, your percentage grade on the Final Exam will be substituted for your grade on the lowest midterm exam, thus causing your Final Exam to carry extra weight.

### **Projects Required**

There is no project for this class.

### **Mid-Term Exam**

There will be three Midterm Exams.

## **Final Exam**

There is a comprehensive final exam for this class. The final exam is mandatory.

## **Extra Credit**

There is no extra credit or curve beyond any given during the semester, so don't ask! I cannot and will not offer extra credit or curves individually.

## **Late Work**

Late assignments will always receive zero points, no matter the reason.

## **Make Up Work/Tests**

There are no make up exams or assignments. If you miss one midterm exam for any reason, the Final Exam will receive extra weight by also counting (on a percentage basis) as the grade for one missed exam.

## **Important Dates**

- Last day for term schedule changes: **January 23, 2026**. Check date on [Academic Calendar](#).
- Deadline to file for graduation: **February 16, 2026**. Check date on [Academic Calendar](#).
- Last Day to drop with a grade of "W:" **April 29, 2026**. Check date on [Academic Calendar](#).
- Refer to: [Drops, Withdrawals & Void](#)

## **Desire-to-Learn (D2L)**

Extensive use of the MSU D2L program is a part of this course. Each student is expected to be familiar with this program as it provides a primary source of communication regarding weekly agenda, assignments, examination materials, and general course information. You can log into [D2L](#) through the MSU Homepage. If you experience difficulties, please contact the technicians listed for the program or contact your instructor.

## **Attendance**

Regular, on-time attendance is expected and roll will be taken at the beginning of each class. If you know in advance that you are going to miss a class, please contact me before that class. If you must miss a class due to illness or other emergency, please contact me as soon as possible. If you must leave early, contact me before class begins. Documentation of excuses is required. If you do not provide documentation (i.e., doctor's note, university letter for traveling), your absence will be unexcused.

Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Roll will be taken only once at the start of each class. At the instructor's discretion, a deduction to the course grade may be assessed for unexcused absences and tardiness.

You are responsible for any material or announcements missed due to absence or tardiness. Note: An excused absence only excuses you from attending class. It does not change the deadline for turning in assignments, nor does it grant you a make-up exam.

### **Online Computer Requirements**

You must have access to the Internet. All homework assignments will be completed online. The Desire2Learn (D2L) website will be utilized extensively for posting course materials, communications, and gradebook. You must register a "Preferred" email address in Banner/WebWorld. This should be an email address that you monitor closely, since I will communicate with you periodically via email.

### **Instructor Class Policies**

#### Participation

Learn is a verb, which means it is an action or activity. Learning requires action and effort on your part. Participation, especially when I ask a question in class, is highly encouraged and will help you learn. However, it sometimes happens that a few individual students dominate the discussion. That has a negative impact on the class as a whole. If this happens, I will ask those students to please be mindful of the need to include other students and ask them to scale back their participation. Also, if you have a question or comment, please raise your hand and wait to be recognized. Active participation is expected from every student.

#### Classroom Behavior

Your requirements for each class are as follows:

- Be on time and remain seated (except for emergencies)
- Be prepared (reading requirements)
- Remain awake and attentive and be prepared to engage in class discussions at all times
- Bring a non-programmable basic 4-function only calculator for exams
- Turn off your cell phones, laptops/tablets/similar devices and put them away, unless you are using your laptop or tablet for the ebook or to take notes.
- No food or drinks are permitted in the classroom, except clear water in a bottle with a cap (Dillard College of Business Administration policy).

## **Change of Schedule**

A student dropping a course (but not withdrawing from the University) within the first 12 class days of a regular semester or the first four class days of a summer semester is eligible for a 100% refund of applicable tuition and fees. Dates are published in the Schedule of Classes each semester.

## **Refund and Repayment Policy**

A student who withdraws or is administratively withdrawn from Midwestern State University (MSU) may be eligible to receive a refund for all or a portion of the tuition, fees and room/board charges that were paid to MSU for the semester. HOWEVER, if the student received financial aid (federal/state/institutional grants, loans and/or scholarships), all or a portion of the refund may be returned to the financial aid programs. As described below, two formulas (federal and state) exist in determining the amount of the refund. (Examples of each refund calculation will be made available upon request).

## **Services for Students with Disabilities**

In accordance with Section 504 of the Federal Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, Midwestern State University endeavors to make reasonable accommodations to ensure equal opportunity for qualified persons with disabilities to participate in all educational, social, and recreational programs and activities. After notification of acceptance, students requiring accommodations should make application for such assistance through Disability Support Services, located in the Student Wellness Center, (940) 397-4140. Current documentation of a disability will be required in order to provide appropriate services, and each request will be individually reviewed. For more details, please go to [Disability Support Services](#).

## **College Policies**

### *Campus Carry Rules/Policies*

Refer to: [Campus Carry Rules and Policies](#)

### *Smoking/Tobacco Policy*

College policy strictly prohibits the use of tobacco products in any building owned or operated by WATC. Adult students may smoke only in the outside designated-smoking areas at each location.

### *Alcohol and Drug Policy*

To comply with the Drug Free Schools and Communities Act of 1989 and subsequent amendments, students and employees of Midwestern State are informed that strictly enforced policies are in place which prohibits the unlawful possession, use or distribution of any illicit drugs, including alcohol, on university



property or as part of any university-sponsored activity. Students and employees are also subject to all applicable legal sanctions under local, state and federal law for any offenses involving illicit drugs on University property or at University-sponsored activities.

### Campus Carry

Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes has prohibited. The new Constitutional Carry law does not change this process. Concealed carry still requires a License to Carry permit, and openly carrying handguns is not allowed on college campuses. For more information, visit [Campus Carry](#).

### Active Shooter

The safety and security of our campus is the responsibility of everyone in our community. Each of us has an obligation to be prepared to appropriately respond to threats to our campus, such as an active aggressor. Please review the information provided by MSU Police Department regarding the options and strategies we can all use to stay safe during difficult situations. For more information, visit [MSUReady – Active Shooter](#). Students are encouraged to watch the video entitled “Run. Hide. Fight.” which may be electronically accessed via the University police department’s webpage: ["Run. Hide. Fight."](#)

## **Grade Appeal Process**

Update as needed. Students who wish to appeal a grade should consult the Midwestern State University [MSU Catalog](#)

**\*Notice:** Changes in the course syllabus, procedure, assignments, and schedule may be made at the discretion of the instructor.

## **Course Schedule:**

Week	Day	Date	Class Topics	Estimated Due dates of Assignments
1	M	01/19	Martin Luther King’s Birthday - No Classes Scheduled	Get access to Connect by the first day of class;
1	W	01/21	Syllabus and Course Overview; Ch. 7 – Cash and Receivables	<a href="#">Connect SmartBook – Ch.7</a> Due: 01/25 at 11 p.m.
2	M	01/26	Ch. 7	<a href="#">Connect SmartBook – Ch.8</a> Due: 02/01 at 11 p.m.

Week	Day	Date	Class Topics	Estimated Due dates of Assignments
2	W	01/28	Ch. 7	N/A
3	M	02/02	Ch. 7 & Ch. 8 – Inventories: Measurement	<a href="#">Connect HW – Ch.7</a> Due: 02/08 at 11 p.m.
3	W	02/04	Ch. 8	N/A
4	M	02/09	Ch. 8	<a href="#">Connect HW – Ch.8</a> Due: 02/15 at 11 p.m.
4	W	02/11	Ch. 8; Ch. 9 – Inventories: Additional Issues	<a href="#">Connect SmartBook – Ch.9</a> Due: 02/15 at 11 p.m.
5	M	02/16	Ch. 9	N/A
5	W	02/18	Ch. 9	<a href="#">Connect HW – Ch.9</a> Due: 02/22 at 11 p.m.
6	M	02/23	Ch. 9; Review	<a href="#">Connect SmartBook – Ch.10</a> Due: 03/01 at 11 p.m.
6	<b>W</b>	<b>02/25</b>	<b>Exam 1 (Chapters 7, 8, &amp; 9)</b>	N/A
7	M	03/02	Ch. 10 – PP&E and Intangible Assets: Acquisition	N/A
7	W	03/04	Ch. 10	<a href="#">Connect SmartBook – Ch.11</a> Due: 03/15 at 11 p.m.
8	M	03/09	Spring Break - No class	N/A
8	W	03/11	Spring Break - No class	N/A
9	M	03/16	Ch.10	<a href="#">Connect HW – Ch.10</a> Due: 03/22 at 11 p.m.
9	W	03/18	Ch. 11 – PP&E and Intangible Assets: Utilization and Disposition	N/A
10	M	03/23	Ch. 11	<a href="#">Connect HW – Ch.11</a> Due: 03/29 at 11 p.m.
10	W	03/25	Ch. 11	<a href="#">Connect SmartBook – Ch.6</a> Due: 03/29 at 11 p.m.
11	M	03/30	Ch. 6 – Revenue Recognition	N/A
11	W	04/01	Ch. 6	N/A
12	M	04/06	Ch. 6	<a href="#">Connect HW – Ch.6</a> Due: 04/12 at 11 p.m.
12	W	04/08	Ch.6; Review	<a href="#">Connect SmartBook – Ch.12</a> Due: 04/14 at 11 p.m.

Week	Day	Date	Class Topics	Estimated Due dates of Assignments
13	<b>M</b>	<b>04/13</b>	<b>Exam 2 (Chapters 6, 10, &amp; 11)</b>	N/A
13	W	04/15	Ch. 12 – Investments	N/A
14	M	04/20	Ch. 12	<a href="#">Connect HW – Ch.12</a> Due: 04/26 at 11 p.m.
14	W	04/22	Ch.12	<a href="#">Connect SmartBook – Ch.13</a> Due: 04/26 at 11 p.m.
15	M	04/27	Ch. 13 – Current Liabilities and Contingencies	<a href="#">Connect HW – Ch.13</a> Due: 05/03 at 11 p.m.
15	W	04/29	Ch. 13; Review	Last day to drop a class and receive a “W” @ 4:00 p.m. Drops after 04/29 receive an “F”
16	<b>M</b>	<b>05/04</b>	<b>Exam 3 (Chapters 12, 13)</b>	N/A
16	W	05/06	Discuss the Final Exam & End of Course Information	N/A
17	<b>M</b>	<b>05/11</b>	<b>Comprehensive Final Exam (Mandatory) 10:30am – 12:30pm</b>	N/A