



**Acct 3411: Intermediate I**  
**Spring 2026: Mon/Wed 2:30pm to 4:30pm**  
**Instructor: Jennifer Reynolds**  
**Office: SCOB 350.12**  
**Email: [JREYNOLDS@UTTYLER.EDU](mailto:JREYNOLDS@UTTYLER.EDU)**  
**Classroom: COB 111**

**Office Hours:**

Mondays: 1:30pm – 2:30pm; 4:30 – 5:00pm

Tuesdays: 8:30 – 9:30am; 3:30pm – 4:30pm

Wednesdays: 11:00am – 12:00pm, 1:30pm – 2:30pm

Thursdays: 9:00 – 9:30am; 3:30pm – 4:30pm

Friday: 11:00am – 12:00pm

You can also schedule a Zoom appointment. Just send me an email and let's find the time that works for both of us! Please use Zoom vs. in-office if you are feeling ill, or have allergies (sneezing, coughing, etc.)

Zoom Login: See Canvas for login and password

**Preferred means of communication:**

All communication should be via Canvas message, Patriots email, or face to face. I monitor my email very frequently and should, in most cases, be able to respond within 24 hours M-F and within 48 hours on the weekend. I do take Sundays as a personal day of rest and rarely check email.

**Catalog Description**

In-depth study of accounting theory and concepts, with emphasis on corporate financial accounting and reporting under U.S. GAAP, and exposure to IFRS.

**Prerequisite:** ACCT 2301 and ACCT 2302 (earning a C or better) 4 credit hours.

**Required Course Materials:**

- **Intermediate Accounting, 4<sup>th</sup> edition.** Jones, Pagach. WITH CNOW Card/access. See the Intro Video in Canvas for the requirements. Cengage Unlimited is the cheapest option. The UT Tyler bookstore does not have this so you'll need to order directly from Cengage (which is 30-35% cheaper than the bookstore!)
- **Stukent Simternship**
- **Basic 4 function calculator**
- **5 Scantron Form 882.**
- You may not use a cell phone or a programmable calculator.
- **Reliable internet access** to complete online assignments. Students are always welcome to come to campus to use computers in the computer lab and internet.

## A Quick Pep Talk Before We Begin:

You've made it to Intermediate Accounting — congratulations! This is where the "accounting tourist" days are over, and you're officially in training to join the ranks of professionals who can untangle messy financial puzzles, advise businesses, and make decisions that matter.

It won't be easy. But neither is passing the CPA exam, managing your first audit, or preparing statements for a CEO who wants them "yesterday." This class is your safe place to make mistakes, ask questions, and push your brain to work in new ways. The habits and problem-solving skills you develop here will follow you into your career — and may be the very things that set you apart from the pack. You're not just here to earn a grade. You're here to level up.

## Course Objectives

1. Understand the need for and development of financial accounting and reporting standards and the "conceptual framework" that provides the theoretical basis for the generally accepted accounting principles used in the United States (U.S.) for financial reporting.
2. List the essential elements of accounting information as described in the FASB's Conceptual Framework.
3. Prepare financial statements and other financial reports based on U.S. Generally Accepted Accounting Principles.
4. Apply the revenue recognition model, including accounting for long-term contracts
5. Address accounting issues related to recognition and valuation of receivables.
6. Apply inventory cost flow assumptions and evaluate their effect on financial statements
7. Understand accounting issues related to long-term assets including capitalization of costs, allocation of costs, dispositions, and impairment evaluation and calculate depreciation using various methods.
8. Explain the accounting for intangible assets.

## Set Your Goals



Welcome to Intermediate Accounting - the moment in your degree when accounting stops being just “stuff in a textbook” and starts feeling like the real deal. This is where debits and credits meet professional judgment, critical thinking, and “what would you actually do in the real world?”

Yes, a **C or better** is required to keep going in the accounting program. But here’s the thing - if your only goal is to “get through it,” you’re shortchanging yourself. This is the class where you start building the skills that will make you *employable, promotable*, and maybe even the go-to accounting wizard in your office someday.

### Think about it:

- When you’re in an interview, would you rather say you *survived* Intermediate Accounting, or that you *mastered* it?
- When you’re on the job, would you rather panic at a tricky accounting problem, or calmly say, “No problem, I’ve seen this before”?

This is your training ground. The more effort you put in now, the easier your advanced courses, the CPA exam, and your first real accounting job will be.

### Reflection:

- What do you *really* want to get out of this course?
- How much effort are you willing to put in to get there?

List 2 goals you have for this semester:

1. \_\_\_\_\_
2. \_\_\_\_\_

## How to be Successful in this Course

Consider the goals you have for engaging in this course as you determine how to allocate time to complete course requirements. The general rule of thumb is that students should spend 2-3 hours of study time for each hour of class time. **That translates to 10 to 12 hours per week** for this course. The chart below is a visual representation of how your time might be spent followed by an example weekly schedule.

## Module Time (based on 12 hours per week)



## Example Weekly Schedule

Day	Task
Monday/Tuesday	Read chapter, take notes, (about 3 hours)
Tuesday/Thursday	Work problems and do homework (2-3 hours)
Monday/Wednesday	Attend class (4 hours)
Friday - Sunday	Review notes, work problems (1 hour)

## Evaluation

**Good news!** EVERYONE is capable of and CAN earn an A in this course! Below are the point requirements to achieve the grade you desire:

Assignment	Points	Accumulated Points	Grade
Acct Cycle Project	40	>=900	A
Simternship	70	800-899.9	B
Quiz Average (drop 1)	70	700-799.9	C
Homework Avg (drop 1)	100	600-699.9	D
Exam 1	150	<600	F
Exam 2	150		
Exam 3	150		
Exam 4	150		
Final Exam	120		

### **Late Assignments/Makeup Work**

As discussed in class, fully completing work in a timely manner is imperative for those seeking a career in accounting or any business field. **As such, late/makeup work will not be accepted unless there is a documented, verifiable emergency.**

In the case of a school-excused absence, students are required to let the professor know of the absence by the second week of classes so that a make-up time can be arranged. Make-up exams will be made up in Mrs. Reynolds' office before other students in the class take the exam when possible. Otherwise, the exam must be taken before the next class in which the student can attend. Other assignments will remain due on their due date as the student has access to the assignments ahead of time and the schedule is available from the first day of the semester for planning purposes. It is the student's responsibility to ensure that they have internet access to complete online assignments when off campus.

**One quiz grade will be dropped, and one homework grade will be dropped.** Therefore, no extension or makeup assignment will be granted in case of emergency, illness, etc. – the assignment will just be dropped.

### **Being on time:**

Being on time in business is crucial for establishing a professional reputation, demonstrating respect for others, and building trust and credibility. It shows that you are reliable, organized, and committed to your work and commitments.

**Students arriving late for a quiz will not be allowed to take the quiz and will earn a “0”.  
Students arriving late for exams will have 5 points deducted from their exam score.**

**EXAMS:** During exams, all personal belongings must be stored out of sight and out of reach, including cell phones and headphones. Students may not leave an exam to use the restroom. If a restroom break is necessary, the student will need to take an alternate exam in Mrs. Reynolds' office before the next class meeting.

Students may not wear air pods or earbuds of any kind during an exam.

Students may not touch phones or any other materials during an exam. Students caught doing so will receive a 0 and be referred to the academic dishonesty department.

**CLASS ABSENCES:** The student is responsible for all information covered during any class in which the student was not present. Class notes are always available in Canvas. I cannot “re-teach” classes that students miss as I have many students who miss each week so please take time to get to know your neighbor for help with what you missed.

## Class Schedule for ACCT 3411 Spring 2026

I try to be thoughtful about the work I assign and do not assign busy work. However, accounting/tax is a “practice” and is best learned by practicing!
Some assignments are passed out in class. It is the student’s responsibility to be in class to receive the assignment or come to the next available office hours to retrieve the assignment if the student is not present in class.
NOTE: Due dates and assignments are subject to change by the professor.

Projects Homework Exams Quiz

<b>No makeup work will be allowed for any assignment (including exams) except for school excused absences or documented, verifiable emergencies.</b>				
<b>Trips/flights/vacations/cruises, etc. are NOT emergencies.</b>				
<b>Acct 3411 Spring 2026 Schedule</b>				
Module 1: Review + Conceptual Framework				
Week	Day	Date	Learning Objective	Topic
Balance Sheet and Statement of Stockholders' Equity				
Week 1	Mon	12-Jan		Watch intro video in Canvas before class.
	Mon	12-Jan	2,3	Ch 3: Review of Account System. <b>Assign group project-pass out in class.</b> Students who are not present must come to scheduled office hours to pick up packet. Students are responsible for finding a partner - professor will not assign partners.
	Wed	15-Jan		Syllabus Quiz Due in Canvas
	Wed	15-Jan	1, 2, 3	Ch 3 quiz in class.
	Fri	17-Jan	1, 2, 3	Ch 3 HW, p. 1 due in CNOW
Week 2	Mon	19-Jan		Labor Day Holiday
	Tues	20-Jan		Ch. 1: The Need for Accounting Info. Cover this chapter on your own.
	Tues	20-Jan	1	Ch 1 HW due in CNOW
	Wed	21-Jan		Finish Ch. 3. Start Ch. 2
	Wed	21-Jan		Assign Stukent Simternship
	Wed	21-Jan	2, 3, 4,	Accounting Cycle Project due by 2:30pm. Submit only 1 copy per group. No late work accepted.
	Sat	24-Jan		Ch 3 HW, p. 2 due in CNOW
Week 3	Mon	26-Jan		Ch 2: Conceptual Framework

	Mon	26-Jan	1, 2	Ch 2 quiz due in class
	Tues	27-Jan	1, 2	Ch 2 HW due in Cengage
	Wed	28-Jan	2, 3	Ch 4: Balance Sheet & Statement of Stockholders' Equity
	Fri	29-Jan		Work on your Stukent Simternship!
Week 4	Mon	2-Feb		Ch 4: Continued
	Mon	2-Feb	2, 3	Ch 4 quiz due in class
	Wed	4-Feb		Ch 4: Continued
	Fri	6-Feb	2, 3	Ch 4 HW due in Cengage
Week 5	Mon	9-Feb	2, 3	Exam 1 (Ch 1, 2, 3, 4)

#### Module 2: Cash and A/R (Ch 5, 6)

##### Income Statement and Statement of Cash Flows

	Wed	11-Feb	2, 3, 4	Ch 5: Income Statement & Statement of Cash Flows
Week 6	Mon	16-Feb	2, 3	Ch 5 quiz due in class
	Mon	16-Feb		Ch 5: Continued
	Tues	17-Feb	3, 4, 5	Ch 5 HW due in Connect
	Wed	18-Feb		Ch 6: Cash and Accounts Receivable
	Sat	21-Feb	2, 3	Stukent Simternship due
Week 7	Mon	23-Feb		Ch 6: Continued
	Mon	23-Feb	2, 5	Ch 6 quiz due in class
	Wed	25-Feb		Ch 6: Continued
	Thurs	26-Feb	3, 4, 5	Ch 6 HW due in CNOW
Week 8	Mon	2-Mar	2, 3, 4, 5	EXAM 2 (Ch 5, 6)

#### Module 3 (Inventories: Ch 7 & 8)

	Wed	4-Mar	6	Ch 7: Inventories
				Review Inventory from Principles (you should already know LIFO, FIFO, Weighted Avg costing; periodic vs. perpetual so be sure to refresh yourself on these before we begin)
	Fri	6-Mar		
Week 9	9-Mar	13-Mar		SPRING BREAK ALL WEEK - NO CLASSES OR OFFICE HOURS
Week 10	Mon	16-Mar	6	Ch 7, continued
	Mon	16-Mar	6	Ch 7 quiz due in class
	Tue	17-Mar	6	Ch 7 HW due in CNOW

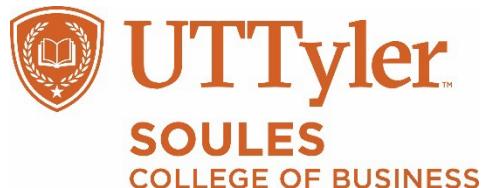
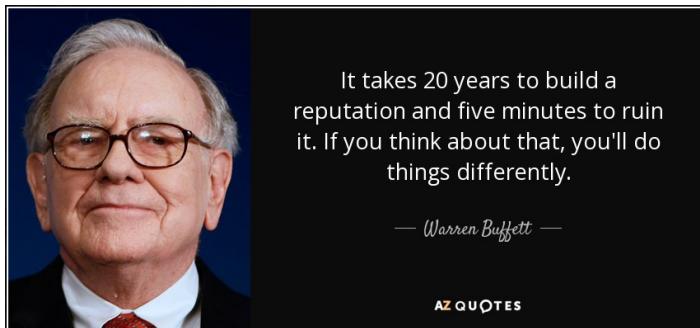
	Wed	18-Mar	6	Ch 8: Inventories: Special Valuation Issues
Week 11	Mon	23-Mar	6	Ch 8: Continued
	Mon	23-Mar	6	Ch 8 quiz due in class
	Wed	25-Mar		Ch 8: Continued
	Thurs	26-Mar	6	Ch 8 HW due in CNOW
Week 12	Mon	30-Mar		Last day to withdraw from a course
	Mon	30-Mar	2, 6	Exam 3 (Ch 7 & 8)
Module 3: Long-term Assets				
	Wed	1-Apr	2, 7	Ch 10: Property, Plant and Equipment (PP&E)
Week 13	Mon	6-Apr	2, 7	Ch 10: Continued
	Mon	6-Apr	2, 7	Ch 10 quiz due in class
	Tues	7-Apr	2, 7	Ch 10 HW due in CNOW
	Wed	8-Apr	2, 7	Ch 11: Depreciation
Week 14	Mon	13-Apr	2, 7	Ch 11: Continued
	Mon	13-Apr	2, 7	Ch 11 quiz due in class
	Wed	15-Apr		Ch 11: Continued
	Fri	17-Apr	2, 7	Ch 11 HW due in CNOW
Week 15	Mon	20-Apr	8	Exam 4 (Ch 10 & 11)
	Wed	22-Apr	8	Ch 12: Intangible Assets
Week 16	Wed	29-Apr	All!	Comprehensive Final Exam 2:30pm - 4:30pm

Commitment to an inclusive learning environment: I adhere to a philosophy of an intellectual community that is enriched and enhanced by diversity along a number of dimensions, including race, ethnicity and national origins, gender, sexuality, class and religion. I am especially committed to increasing the representation of those populations that have been historically excluded from participation in U.S. higher education and specifically, the field of accounting. Your experience in this class is important to me. Your suggestions are encouraged and appreciated. Please let me know ways to improve the effectiveness of the course for you personally or for other students or student groups.

## Copyrights

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Cheating is the unauthorized use or attempted use of material, information, notes, study aids, devices or communication during an academic exercise. If you have specific questions about what constitutes cheating, please ask! Students may be subject to an F on an assignment, or the entire course, and reported to academic affairs if caught cheating.



## UT Tyler Code of Honor

*I embrace honor and integrity. Therefore, I choose not to lie, cheat, or steal, nor to accept the actions of those who do.*