



**THE UNIVERSITY OF TEXAS AT TYLER
SOULES COLLEGE OF BUSINESS
COURSE SYLLABUS
FALL 2021**

COURSE NUMBER: ACCT 3311.001

COURSE TITLE: Intermediate Accounting I

COURSE 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.

**REQUIRED TEXT
& MATERIALS:**

- *Intermediate Accounting 2nd Edition*, by Hanlon, Hodder, Nelson, Roulstone, Dragoo Cambridge Business Publishers Volume 1 ISBN: 978-1-61853-313-5 (Includes MBC access)
- A simple four-function calculator (no financial or graphing calculators, cell phones, etc.)
- Scantron Form will be required for exams (Form #882-E recommended).
- Computer with webcam and microphone*
- ProctorU*

PREREQUISITES: Grade of 'C' or better in ACCT 2301; Corequisite: ACCT 3170
Passing grade on the Principles of Accounting Competency Exam (PACE)

INSTRUCTOR: Veronda F. Willis, Ph.D., CPA, CGMA
Associate Professor of Accounting

**OFFICE
INFORMATION:** Room: Soules College of Business 350.05 Phone: 903-565-5822
Email: vwillis@uttyler.edu (preferred method of contact)

OFFICE HOURS: Tuesdays & Thursdays: 10:00 – 11:00 am and Wednesdays 2:30 – 4:00 pm.
All other times by appointment.
Virtual Office hours are available via Zoom

TEACHING METHOD: The principles and concepts covered in this course will be facilitated through the use of lecture supplemented with class discussion, problem solving and analysis, and case(s)/project(s).

***COVID -19 Information:** See additional information on COVID-19 procedures in Canvas and on pages 4 and 6 of this syllabus.

COURSE OBJECTIVES:

BBA Student Learning Outcomes:

Discipline Based Knowledge

Written Communication

Technological Competence

Global Awareness

Social Responsibility

I. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:

1. To understand the changing environment of accounting 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. To apply theory and principles for properly measuring income, recording and reporting asset accounts, and understand the concept of comprehensive income.
3. To prepare financial statements and other financial reports based on U.S. generally accepted accounting principles.
4. To use ratio analysis in analyzing financial statements and to understand the related note disclosures.

II. OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE:

1. Demonstrate an understanding of the changing environment of accounting and the “conceptual framework” that provides the theoretical basis for the generally accepted accounting principles used in the U.S. for financial reporting.
2. Demonstrate the ability to apply theory and principles for recording and reporting asset accounts, properly measuring income and comprehensive income.
3. Be capable of appropriately preparing comprehensive financial statements for an ongoing business enterprise and conducting financial statement analyses.

TOPICS COVERED:

Topic	Classroom Minutes
Conceptual framework and principles	350
Financial statements and analysis	650
Cash and Accounts receivable	250
Valuation of inventories	425
Property, Plant, & Equipment and Intangible assets	575
Total	<u>2,250</u>

EVALUATION: The student's grade for the semester will determined by performance on the following – all course work is to be done individually unless otherwise stated.

Exam 1	20%	100 points
Exam 2	20%	100 points
Exam 3	20%	100 points
Comprehensive Final Exam	20%	100 points
Cases/Projects	10%	50 points
Quizzes, homework, participation	10%	50 points
Total percentage	100%	500 points

Grading scale:

100 – 90%	A	450 – 500 points
89.99 – 80%	B	400 – 449 points
79.99 – 70%	C	350 – 399 points
69.99 – 60%	D	300 – 349 points
<60%	F	below 300 points

NOTE: Any deviation from the above grading scale will be to the benefit of the student. All deviations, if any, are automatically forfeited in cases of grade disputes and the above grading scale will stand. This is a complete listing of the course requirements. Extra-credit assignments will not be available on an individual basis—no exceptions. Don't ask.

GRADE REPLACEMENT/FORGIVENESS POLICY

If you are repeating this course for a grade replacement/forgiveness, you must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of this semester. Grade Replacement Contracts are available in the Enrollment Services Center or at <http://www.uttyler.edu/registrar>. Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

STUDENT-MANDATED COURSE DROP POLICY

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date).

INCOMPLETE POLICY

If a student, because of extenuating circumstances, is unable to complete all of the requirements of this course by the end of the semester, then I may issue an incomplete (I) for the course. An incomplete is NOT a substitute for a failing grade. I will only issue an incomplete, if at the time of the extenuating circumstance, the student is passing the class. The student must complete the required work within the guidelines established by the university.

CLASS LECTURE & READING ASSIGNMENTS

Chapters should be **read prior to coming to class**. All course lectures, in-class activities, and discussions assume that you have completed the required reading prior to coming to class. Textbooks and calculators should be brought to all classes.

Intermediate Accounting, 2nd edition by Hanlon, Hodder, Nelson, Roulstone & Dragoo, the required text for this class, is an essential part of your classroom experience and a key component to you being prepared and succeeding in this course.

EXAMINATIONS (80% OF FINAL GRADE)

Three mid-term exams and a comprehensive final exam will be given. The content and format of the exams will vary, but may include any of the following: multiple choice questions, problems, fill in the blank, completion, matching, or essays. During exams, only simple four-function calculators are allowed. Sharing calculators is not permitted. No programmable calculators or cell phones are allowed during an examination. All other electronic/photographic devices (e.g., watches, cameras, etc.) must be removed during exams.

Make-up exams will **ONLY** be given under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** provide proof of your extenuating condition in order to facilitate an exam make-up. For extenuating conditions, make-up exams must be taken within three days of your medical release. A modified final exam (will include material from the missed exam in addition to the regular final material) *may* be weighted to count for the missed exam contingent *upon my prior approval*. All athletes must present (at the beginning of the semester) a schedule of approved absences in order to make up work.

Exams will not be returned to you in class as class time is short. You should review your exam in my office. If you believe there is an error in grading of a midterm exam, bring it to my attention within two weeks of the date that the exam is graded by stating your reason in writing.

Exams may be given online using Canvas and ProctorU on the days designated in the syllabus. If this is the case, you will complete the entire exam on Canvas, and it will be timed. There will also be multiple versions of the exam. You will be required to use ProctorU to access and complete the exam. You will need a computer, webcam and microphone (either computer installed or separate) to take the exams. Webcams are available at Walmart or Amazon for \$10-15. You are not permitted to use your textbook, notes, google, or any other resources on the exam. Your exams will be proctored via a web camera with a microphone by ProctorU. During your exam you are not permitted to leave the computer (bathroom breaks, etc.), you must take the exam in a quiet room, and you must have good lighting and sound. You will need to follow the registration instructions for ProctorU posted in the Getting Started section on Canvas. The University of Texas at Tyler is covering the cost of proctoring. Copying any questions/answers on an exam or discussing exam questions with other students is considered cheating and may result in failing the course and/or other scholastic dishonesty disciplinary actions.

IMPORTANT: Policy on proctored exams for online classes

Exams: The Soules College of Business is pleased to offer courses online in an asynchronous environment in order to enhance their accessibility. In order to preserve academic integrity in these online courses, we observe the following testing policy.

- 1) Classes offered online may have up to two tests/examinations offered in a proctored setting.
- 2) These proctored exams should have meaningful impact on a student's grade in class.
- 3) Exams administered online should be proctored live using a proctoring service approved by the University.
- 4) Students must register for the proctoring service using information provided by the instructor (on Canvas).
- 5) Exam proctoring will be at no cost to the student provided that the exam is scheduled in a timely manner per the course instructions. Students may be billed for cancelling or rescheduling an exam per the provider's fee schedule.

PROJECTS (10% OF FINAL GRADE)

There will be an annual report project assigned. Other projects may be assigned as necessary. The projects will require analysis of accounting data and written conclusions/recommendations in a professional business format. Solutions will be graded for completeness, accuracy, and professionalism. **Please type or word-process your written work.** No handwritten cases/projects are accepted. Electronic documents are accepted in Microsoft Word or Excel only. **No late projects are accepted.**

QUIZZES, HOMEWORK, AND PARTICIPATION (10% OF FINAL GRADE)

Quizzes, homework, and participation constitute 10% of your final grade. Attendance will be taken for each class and will be considered when evaluating participation. Class participation is highly encouraged and I will call on students during class.

Access to [myBusinessCourse \(MBC\)](#) is required for homework. Homework assignments will be randomly collected and graded for accuracy and completeness. Quizzes or in-class assignments may be substituted. These quizzes and assignments may not be made up and no late assignments will be accepted. One assignment/quiz will be dropped. Homework should be completed (attempted) prior to coming to class. Experience has shown that a clear understanding of accounting concepts and principles requires working through problems. While it can be difficult and even frustrating, the end result of understanding will serve you well in the future. Consultation with others on homework assignments only is allowed but you should not copy homework from another student or source.

COMPANION WEBSITE, CENGAGENOW, AND REVIEWS

To enhance your learning experience, students are highly encouraged 1) to attend any additional review sessions that may be offered throughout the semester, and 2) to use the publisher's online additional course resources in myBusinessCourse (aka MBC), which contains videos, chapter overviews, and helpful hints. There are links and instructions in Canvas (under external links).

CANVAS

Course materials are available on [Canvas](#) and [MBC](#). Announcements, grades, lecture slides, case projects, assignments, and activities are posted on Canvas. You should check Canvas regularly for updates. You are responsible for meeting deadlines and retrieving any information from Canvas. Grades posted on Canvas throughout the semester are individual grades for that assignment only and **may not be weighted** but are posted for your review.

EMAIL PROTOCOL

The best way to contact me is by email. Please use the following protocol: (1) use your UT Tyler email account; (2) put your course number (ACC 3311) in the subject line; (3) sign the email with your full name. The UT Tyler Canvas site is the primary means of communication with students outside of class and should be checked on a regular basis. When you read this, email me at vwillis@uttyler.edu one of your favorite vacation spots. This is due by Tuesday, August 24, 2021 at 9 am CST.

TIME REQUIREMENT FOR THIS COURSE

The time requirement to earn an above average grade in this course is significant, although it may vary for each student. Students should be prepared to spend 9-15 hours per week which includes approximately 2.8 hours of class time.

HOW TO SUCCEED IN THIS COURSE

Every student has different goals, learning styles, and study habits; therefore it is up to you to determine what works best for you. However, I can offer a few suggestions for this particular course that may make achieving your goals easier. First, realize that accounting by its nature often builds on itself. As such, it is crucial that you stay on top of the material as we progress. If you dig yourself into a hole in the beginning, you may find it difficult to climb out. Second, to the extent possible, read through the material and homework assignments **before** the topics are discussed in class. This will not only force you to keep up with the material; but it will also enhance your in-class learning and make your time in class more enjoyable. It is my philosophy that both hard work and mastery of the course material should be rewarded. To earn a top grade in this class you will need both. **Overall students should understand the demanding nature of accounting and should be willing to invest the necessary time and effort to succeed in the course.**

CLASSROOM POLICIES:

1. Class starts promptly at the assigned time. If you have a problem that prohibits you from arriving to class on time, please inform me as soon as possible. If this is a continuing issue, please select a seat near the entrance to minimize the disruptions to the classroom.
2. Inform me in advance if you must leave the class before the scheduled ending time.
3. Electronic devices (cell phones, pagers, iPods, etc.) must be deactivated during class. Texting and surfing the internet in class is not allowed.
4. Textbooks, materials and calculators should be brought to all classes.
5. Courtesy to the instructor and fellow students is expected. Open discussion is encouraged in the classroom, but derogatory remarks and profanity will not be allowed in the classroom.
6. Dishonesty will not be tolerated in this class. Violations of accepted standards of conduct will result in the imposition of the penalties allowed by the University.
7. In an accounting class, missing just one class can cause you to fall behind! If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-to-one basis.
8. Class assignments are due at the beginning of class if you wish to make notes or corrections on your work, please bring two copies one to submit and another for your use.

LATE WORK IS NOT ACCEPTED.

Important Covid-19 Information for Classrooms and Laboratories

Students are expected to wear face masks covering their nose and mouth in public settings (including classrooms and laboratories). The UT Tyler community of Patriots views adoption of these practices consistent with its [Honor Code](#) and a sign of good citizenship and respectful care of fellow classmates, faculty, and staff.

Students who are feeling ill or experiencing symptoms such as sneezing, coughing, digestive issues (e.g. nausea, diarrhea), or a higher than normal temperature should stay at home and are encouraged to use the [UT Tyler COVID-19 Information and Procedures](#) website to review protocols, check symptoms, and report possible exposure. Students needing additional accommodations may contact the Office of Student Accessibility and Resources at University Center 3150, or call (903) 566-7079 or email saroffice@uttyler.edu.

Recording of Class Sessions

Class sessions may be recorded by the instructor for use by students enrolled in this course. Recordings that contain personally identifiable information or other information subject to FERPA shall not be shared with individuals not enrolled in this course unless appropriate consent is obtained from all relevant students. Class recordings are reserved only for the use of students enrolled in the course and only for educational purposes. Course recordings should not be shared outside of the course in any form without express permission.

UT TYLER HONOR CODE

Every member of the UT Tyler community joins together to embrace: *Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.*

SOULES COLLEGE OF BUSINESS STATEMENT OF ETHICS

The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the Soules College of Business help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the Soules College of Business at The University of Texas at Tyler will:

- ~ Ensure honesty in all behavior, never cheating or knowingly giving false information.
- ~ Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- ~ Develop an environment conducive to learning.
- ~ Encourage and support student organizations and activities.
- ~ Protect property and personal information from theft, damage and misuse.
- ~ Conduct yourself in a professional manner both on and off campus.

ACADEMIC DISHONESTY STATEMENT

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one's own work of material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student's official school records. Also please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

“All that is required for dishonesty to flourish is that good men and women do nothing.”

STUDENT STANDARDS OF ACADEMIC CONDUCT

Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

- i. **“Cheating”** includes, but is not limited to:
 - copying from another student's test paper;
 - using, during a test, materials not authorized by the person giving the test;
 - failure to comply with instructions given by the person administering the test;
 - possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed “crib notes”. The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
 - using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
 - collaborating with or seeking aid from another student during a test or other assignment without authority;

- discussing the contents of an examination with another student who will take the examination;
 - divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
 - substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
 - paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, home solution or computer program;
 - falsifying research data, laboratory reports, and/or other academic work offered for credit;
 - taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
 - misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.
- ii. **“Plagiarism”** includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another’s work and the submission of it as one’s own academic work offered for credit.
 - iii. **“Collusion”** includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.
 - iv. All written work that is submitted will be subject to review by SafeAssign™, available on Canvas.

STUDENTS RIGHTS AND RESPONSIBILITIES

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: <http://www.uttyler.edu/wellness/rightsresponsibilities.php>

CAMPUS CARRY

We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>

UT TYLER A TOBACCO-FREE UNIVERSITY

All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit <https://www.uttyler.edu/human-resources/wellness/tobacco-cessation/>.

STUDENT ACCESSIBILITY AND RESOURCES

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students with learning, physical and/or psychiatric disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or you have a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler> and fill out the New Student application. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information, including filling out an application for services, please visit the SAR webpage at

<http://www.uttyler.edu/disabilityservices>, the SAR office located in the University Center, Room # 3150 or call 903.566.7079.

STUDENT ABSENCE DUE TO RELIGIOUS OBSERVANCE

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

STUDENT ABSENCE FOR UNIVERSITY-SPONSORED EVENTS AND ACTIVITIES

This course follows the practices related to approved absences as noted by the Student Manual of Operating Procedures ([Sec. 1 -501](#)).

SOCIAL SECURITY AND FERPA STATEMENT

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

EMERGENCY EXITS AND EVACUATION

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

UT TYLER RESOURCES FOR STUDENTS

- [UT Tyler Writing Center](#) (903.565.5995), writingcenter@uttyler.edu
- [UT Tyler Tutoring Center](#) (903.565.5964), tutoring@uttyler.edu
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- [UT Tyler Counseling Center](#) (903.566.7254)

ANOTHER WRITING SOURCE

- Purdue Online Writing Lab <https://owl.english.purdue.edu/owl>. The Online Writing Lab (OWL) at Purdue University houses writing resources and instructional material and provides these as a free service of the Writing Lab at Purdue.

UNIVERSITY POLICIES

Please see the University Policies and Information in the UT Tyler Syllabus Module in this course's Canvas page for further explanation of the policies contained in this syllabus and additional student policies.

**ACCT 3311.001 - Intermediate Accounting I
Fall 2021**

TENTATIVE COURSE OUTLINE

<u>DATE</u>	<u>CHAPTER</u>	<u>TOPIC</u>	<u>ASSIGNMENT DUE</u>
Tues., Aug. 24	2	Introduction and Accounting Information System	Syllabi due
Thurs., Aug. 26	2	Accounting Information System	HO part 1, Info Sheet
Tues., Aug. 31	2	Accounting Information System	HO part 2, MBC
Thurs., Sept. 2	1	Accounting Environment and the Conceptual Framework	Ch. 1 HO, Ch. 2
Fri., Sept. 3		Census Day: deadline for all registrations and schedule changes	
Tues., Sept. 7	1- 4	Accounting Environment and the Conceptual Framework	Ch. 1, AR 1
Thurs., Sept. 9	4	Balance Sheet and Financial Reporting	
Tues., Sept. 14	4	Balance Sheet and Financial Reporting	Ch. 4, AR 2
Thurs., Sept. 16		Exam 1, Chapters 1, 2, & 4	
Tues., Sept. 21	3	Income Statement and Comprehensive Income	
Thurs., Sept. 23	3	Income Statement and Comprehensive Income	
Tues., Sept. 28	3 - 5	Statement of Cash Flows and Financial Analysis	Ch. 3
Thurs., Sept. 30	5	Statement of Cash Flows and Financial Analysis	AR 3
Tues., Oct. 5	5 - 8	Cash and Receivables (Appendix p. 8-40 & 41)	Ch. 5
Thurs., Oct. 7	8	Cash and Receivables	AR 4
Tues., Oct. 12	8	Cash and Receivables	Ch. 8, AR 5
Thurs., Oct. 14		Exam 2, Chapters 3, 5, & 8	
Tues., Oct. 19	9	Inventory: Measurement	Ch. 9 Video
Thurs., Oct. 21	9	Inventory: Measurement	Ch. 9 HO
Tues., Oct. 26	10	Inventory: Additional Issues	Ch. 9
Thurs., Oct. 28	10	Inventory: Additional Issues	AR 6
Mon., Nov. 1		Last day to withdraw from a class	
Tues., Nov. 2	10 - 11	Property, Plant & Equipment: Acquisition & Disposition	Ch. 10
Thurs., Nov. 4	11	PPE and <i>Career Success Conference</i>	

TENTATIVE COURSE OUTLINE CONTINUED

<i>DATE</i>	<i>CHAPTER</i>	<i>TOPIC</i>	<i>ASSIGNMENT DUE</i>
Tues., Nov. 9	11	Property, Plant & Equipment: Acquisition & Disposition	Ch. 11
Thurs., Nov. 11		Exam 3, Chapters 9 – 11	
Tues., Nov. 16	12	Depreciation, Impairments, and Depletion	Ch. 12 Video
Thurs., Nov. 18	12	Depreciation, Impairments, and Depletion	AR-Add'l
Tues., Nov. 23		<i>Thanksgiving Break</i>	
Thurs., Nov. 25		<i>Thanksgiving Break</i>	
Tues., Nov. 30	13	Intangible Assets and Goodwill	Ch. 12,
Thurs., Dec. 2	13	Intangible Assets and Goodwill	Ch. 13, AR 7
DEC. 7 OR 9, 2021		COMPREHENSIVE FINAL EXAM: TBA	

Census Day - (deadline for all registrations and schedule changes) - Friday, September 3, 2021

Last day to drop or withdraw – Monday, November 1, 2021

This is a tentative syllabus and course outline. The instructor reserves the right to make changes as necessary. Changes to this syllabus will be announced in class and all students (whether present or not during the announcement) will be held accountable for these changes.