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COLLEGE OF BUSINESS

**AMIS 3200 – Intermediate Accounting I**  
**Summer 2023**  
**Fisher College of Business, OSU**

**Instructor:** Scott Hunter  
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**Class Day/Time/Location:** Monday and Wednesday/1:50pm-3:25pm/Online  
**Office Hours:** Monday and Wednesday 8:00am – 9:00am and 12:30 – 1:30pm via Zoom (RSVP required). Other times available by appointment.

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## **I. Course Objective and Description**

AMIS 3200, Intermediate Accounting I, is the first course in a two-semester intermediate accounting sequence. This course is a prerequisite to AMIS 3201, Intermediate Accounting II. Taken as a whole, they represent the core financial accounting subject matter of the undergraduate accounting curriculum.

The core financial accounting material in these two classes is designed recognizing that nearly all of the students intend to pursue a professional career in the field of accounting. Through these classes and others, students should expect to acquire an intermediate-level of knowledge expected of all accounting professionals who are likely to become certified public accountants (“CPA”). This course focuses on this knowledge and skill set, as does AMIS 3201.

The essential subject matter of the 3200 course is an in-depth study of the accounting environment, the accounting process, financial statement content and use, and certain specific components of the financial statements (e.g., the income statement, the balance sheet, statement of cash flows, operating activities [such as revenue recognition], assets, liabilities, contingencies, etc.). Essential to this study is an understanding of the core accounting process and the reporting environment in which the SEC and FASB regulate participants in our capital markets.

Your learning of this material requires a highly disciplined routine, including reading and understanding key ideas, application of those key ideas through regular practice of accounting process, method and technique. You will also be required to critically analyze issues and apply your conclusions in practice. Finally, you will be asked and required to communicate your understanding and mastery in class and through different exercises. Employers and graduate schools all seek candidates who have obtained this knowledge and mastered these skills.

## II. Course Materials/Resources

- a. **Textbook.** *Intermediate Accounting*, 11th Ed., by Spiceland, Nelson, Thomas and Winchel
- b. **Online Materials.** *CONNECT* through McGraw Hill for *Intermediate Accounting*. You will need access to the online homework manager and other resources through *CONNECT*. Online homework can be accessed at:

<https://connect.mheducation.com/class/s-hunter-3200-su23-3753-mw150-325pm>

- c. **Additional Course Materials.** I will post additional course materials for the class on Canvas such as:
  - i. Class lecture notes and other class materials
  - ii. Homework solutions after the homework has been completed
  - iii. Exam prep materials
- d. Non-programable calculator for exams

## III. Course Grading

Grades for the course will be determined according to the following factors and weights:

<i>Factor</i>	<i>Weight</i>
Exams	50%
Class Participation and Contribution	15%
Quizzes	20%
Team Project	15%
Total	<b>100%</b>

Course requirements are the same for all students. There are no additional points available for “makeup” work nor for “extra credit” unless specifically noted by me. Grading will be based on relative rather than absolute standards if necessary based on the difficulty of the exams and the effort of the class.

Each of the graded items is described below in more detail:

**Exams.** There will be three exams given in this course—two mid-term exams and one final exam. Each exam is closed book. You may use a basic non-programable four function calculator during each exam—other calculators will not be permitted. Each exam is worth 15% of your grade. The exam with the highest percentage score will be worth an additional 5% of your grade. Each exam will cover the material preceding it in the class schedule. Only the final exam will be comprehensive—although it will focus on the last four chapters studied.

Exams are scheduled as noted in the class schedule. Each exam will be taken using Canvas and will be available to take over a designated range of time.

### Exam Conflicts

- If you require additional time on an exam because of a university-recognized disability, please contact the Office for Disability Services. I need to be informed at least two weeks prior to the exam in question.
- If you have other extraordinary reasons that prevent you from taking an exam, contact me as soon as you know about the conflict, but at least 24 hours prior to the exam. If your conflict is an unexpected emergency and arises within 24 hours of a scheduled exam, contact me as soon as you learn of the conflict. In any case, I must be informed prior to the exam.
- You will only be able to make up an exam for extraordinary reasons and extreme cases (e.g., the death of family member, personal hospitalization, etc.) with proper documentation. The instructor makes each decision of potentially allowing a make-up exam on a case-by-case basis.

In order to be granted permission to be excused from or to make up an exam, you will be asked to provide documented evidence of the conflict:

- A note documenting a visit to health services is not necessarily sufficient to be excused from an exam.
- Minor illnesses, including colds, or fatigue, are examples of unacceptable reasons for missing an exam.
- Illness during the time that a student had intended to study for an exam isn't an excuse for missing a scheduled exam.
- A job interview is usually not an excuse for missing an exam. Do not schedule one on exam dates.
- Any request to reschedule the final exam to accommodate travel plans will be denied.

Students with serious illnesses are encouraged to notify and consult with the Dean's office; it will in turn, provide documentation of the illness to all of the student's professors.

**Class Participation and Contribution.** Smartbook Pre-Class Assignments. You will be required to read the assigned chapter and complete the "Smartbook" exercises for that chapter prior to the class when the chapter is discussed. All Smartbook assignments will be available in Canvas and in McGraw Hill Connect. Pre-class Smartbook assignments must be completed and submitted individually unless you are instructed otherwise.

In-Class Assignments. During each class period, you will be separated into random teams to complete specific assignments associated with the lectures. You will have time in class to complete the assignments, but may need to finish some after the class period ends.

Participation and Contribution in Zoom Classes. Class preparation, homework effort and individual contribution to your team and classroom experience will constitute a portion of your team project grade. To participate in a Zoom meeting, you must have your video on and be present. This is the same requirement that would be applicable if you were in a business meeting.

This will be a subjective/holistic evaluation of your contribution to the class and your team. If you have any concerns during the semester regarding this assessment, please schedule a time to visit with me during office hours. If I notice that you could improve in this area I will likely reach out to you. The following subjective factors will be considered when assessing your contribution:

- Class attitude, etiquette, participation and preparation – Your effort and contribution in the classroom should support the learning effort in class and not detract from it. You should bring positive and enthusiastic energy to the class. Your interactions with your classmates and the instructor should reflect the same.

You should arrive to class or the Zoom meeting on time and during class should not be distracted by cell phones, tablets or your computer. You should have the assigned material and reading completed on time and be prepared to discuss it in class. As a result of your preparation, you should have questions prepared for discussion purposes. I will randomly call on class members.

**Quizzes.** There will be a short open-book quiz following each chapter. I will post the quizzes on Canvas and give you ample time to take them following each chapter. You will be graded on your 10 highest scores. There are no make-up quizzes. Generally, the quizzes will be open immediately following class and will remain open until noon of the following day.

#### IV. Course Policies

Course announcements will routinely be sent via Carmen/Canvas announcements and posted on the 3200 Carmen/Canvas web site. I will also at times communicate to you individually or to the entire class via email. It is your responsibility to check Carmen/Canvas and your OSU email account frequently. I will hold regular office hours each week (see syllabus). I check email frequently and will attempt to respond to all emails as quickly as possible. Email is a great way to communicate, but coming to office hours is the best way to discuss complicated questions, personal situations, and special requests.

Academic integrity is essential to maintaining an environment that fosters excellence in learning, teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the university's Code of Student Conduct and this syllabus may constitute "academic misconduct."

As a student in a top-tier university and business school, you are investing considerable resources (time, money, etc.) in your education. Consequently, you should naturally have significant incentives to learn and excel in this and other classes. Therefore, each student in this course is expected to be familiar with and abide by the principles and standards as set forth in The Ohio State University's Code of Student Conduct. This document can be viewed at:

<https://trustees.osu.edu/bylaws-and-rules/code>

While most students have high standards and behave honorably, like every academic institution we sometimes encounter cases of academic misconduct. It is the obligation of students and faculty to report suspected cases of academic and student misconduct. Students can report suspected violations of academic integrity or student misconduct to faculty or to a program's leadership. All reported cases of academic misconduct are actively pursued and confidentiality is maintained.

## V. Course Format and Miscellaneous Policies

a. The course will generally be conducted as follows:

- Students read new material and complete Smartbook before class.
- Instructor teaches and emphasizes aspects of the new material with class participation.
- Instructor and students practice exercises together in class.
- Instructor assesses learning and comprehension through regularly-scheduled post-class quizzes and exams.

### b. How to Succeed in this Class

The material covered in 3200 is significantly more complex than in prior accounting classes. This is *not* a class in which you can succeed by merely attending the lecture and studying just before an exam. Your chances of performing well on the quizzes and exams in my class will be greatly improved if you read the assigned textbook chapter and complete Smartbook before our class discussion on the material. Even if you don't completely understand all the material on your first pass through the textbook, you will get much more out of our class discussion if you have already been introduced to the material in the textbook. Also, I recommend actively jotting down notes and questions when reading the text, and regularly re-visiting those notes to assess where you need to allocate more of your study time.

Doing well on exams will require that you read the chapters thoroughly, participate actively in class discussions, take notes in class, and work the suggested practice problems. The university and college expectation is that students spend two hours outside of class for every hour spent in class. Since this course meets 4+ hours per week, you should expect to spend 8+ hours per week outside of class on course-related work.

### c. Attendance and Engagement

Attendance and being actively engaged are expected in the business world, and are expected in this course. Active engagement includes having your video on during class. Attendance is not formally part of the final grade, but with the frequency of testing is highly encouraged. I will routinely ask questions of the class. Whether or not you give the "right" answer is not the objective here; rather being prepared for and engaged in class is what is important. Engagement in the class is for your own benefit. ***One percent of the total possible grade will be deducted for each absence/late arrival after three instances.***

### d. Technology Policy

The inappropriate use of electronic devices during class is disrespectful and distracting to those around you. Cell phones/smart phones should be silenced and put away during class. To this end, the use of phones during class is strictly prohibited.

### e. Disability Services

Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform me as soon as possible of their needs. The

Office for Disability Services is located in The Office for Disability Services is located in 098 Baker Hall, 113 W. 12th Ave. VRS: 614-429-1334; <https://slds.osu.edu/>

**f. Mental Health**

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting [ccs.osu.edu](https://ccs.osu.edu) or calling 614-292-5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on call counselor when CCS is closed at 614-292-5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1-800-784-2433 or at [988lifeline.org](https://988lifeline.org)