



THE OHIO STATE UNIVERSITY

FISHER COLLEGE OF BUSINESS

AMIS 3200 – Intermediate Accounting I

Term: Summer 2022

Fisher College of Business

The Ohio State University

Instructor **George S. Lu**

Office 319 Fisher Hall

Email Lu.1142@osu.edu

Office Hours Tuesday 1-4PM (other times are available via email appointment)

Class Time: Monday and Wednesday from 1:50 – 3:25PM

Classroom: Schoenbaum Hall Room 205

Course Materials

1. *Intermediate Accounting*, 10th Ed., by Spiceland, Nelson, and Thomas
2. Non-programmable calculator to be used for practice questions, homework, quizzes and/or exams.

Course Description

AMIS 3200 is the first course in a three-semester sequence in financial reporting. The other two are AMIS 3201 and 4200 and have this course as a prerequisite. Collectively, the three courses represent the core financial accounting component of the undergraduate accounting curriculum. Most enrolled students take the course as accounting majors, and others have elected to take this course to fulfill other requirements.

This course is intended to provide students with an understanding of the theory and practice of financial reporting. The curriculum focuses on the measurement and presentation of financial information in accordance with United States generally accepted accounting principles (GAAP). This course covers a series of topics, including: the FASB conceptual framework, valuation and financial reporting of cash, receivables, inventory, property plant and equipment, intangibles, and liabilities, and revenue recognition. In addition, students will complete a group project that requires them to understand the assigned financial statements and summarize the purpose and content of the filings to other students in the class.

Course Website (Carmen Canvas)

The course website is <http://carmen.osu.edu>. The username and password used to log into Canvas are the same ones you use to check your OSU email and Buckeyelink account. The website will contain the syllabus, grades, homework, course notes, practice questions, and announcements will be posted on Canvas.

Course Communication

Course announcements will be posted on Canvas. Please check your OSU email account and the Canvas website prior to each class. I will hold regular office hours each week and check my inbox frequently. I will attempt to respond to all emails as quickly as possible. I encourage students to email me their questions in advance of due dates to ensure that I have sufficient time to respond before the deadline.

Academic Integrity Policy

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. 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."

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: "Any activity that tends to compromise the academic integrity of the University, or subvert the educational process." Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, submitting the same or similar work for credit in more than one class, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an "excuse" for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct. Please make the instructor aware of suspect academic misconduct. Dishonesty harms everyone, even if the offense does not appear to directly affect other people. As the instructor, I guarantee confidentiality for reporters of misconduct. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Evaluation

Students will be assessed based on the following grading system:

	Percentage
Quizzes	10%
Group Project	20%
Participation	10%
Homework Assignments	15%
Midterm Exam	20%
Final Exam	25%
Total	100%

Letter grades will be assigned according to the traditional grading scale. At my discretion based on your performance during the term, I may round grades upward for students' whose grade is within 0.5% of the next grade.

93 – 100%:	A
90 – 92.99%:	A-
87 – 89.99%:	B+
83 – 86.99%:	B
80 – 82.99%:	B-
77 – 79.99%:	C+
73 – 76.99%:	C
70 – 72.99%:	C-
67 – 69.99%:	D+
60 – 66.99%:	D
0 – 59.99%:	E

Exams

There will be a 100-point midterm exam worth 20% of the course grade and a 100-point final exam worth 25% of the course grade. The midterm is scheduled for **Wednesday, June 1, 2022** and will be given in class starting at the **regular class time**. The final exam date and time will be announced in class, as well as on Canvas.

Missed exams can only be made-up in extreme cases (e.g., the death of an immediate family member, personal hospitalization, etc.) with proper documentation (e.g., a physician's note, ER paperwork, obituary, etc.). If you experience an extreme situation or emergency, please notify me by email when feasible.

Quizzes

Quizzes will be administered in class throughout the semester. These quizzes will be based on previously covered material and are designed to help students practice for questions on the exams. Students may use the textbook, course materials, and/or their notes when taking quizzes. However, students may not work with other students during quizzes.

Group Project

There will be one group project due on June 20, 2022. Students shall organize themselves in groups of either five or six members and email the instructor about their group preferences by the second class (May 16). Students who do not have a group, or groups with fewer individuals may be re-assigned by the instructor. Each group will conduct a short, 10-minute presentation in-class on June 20 about their findings. For more information on the group project, please refer to the assignment document on Canvas.

Participation

I expect all students to attend my class on-time and participate in in-class discussions. By the second week of class, please choose a seat for the entire term. I will distribute notecards at the beginning of the term so students can write their full name on the card. Students will bring their notecards to all classes.

Homework

In addition to the practice problems in class, homework problems will be posted to the course Canvas website. Each assignment's due date will be delineated on the site.

Grade Appeals Policy

If the student believes that there was an error in grading on an assignment, he/she should contact the instructor by email within one calendar week of receiving the assignment grade. The instructor will not consider re-grade requests after one week has elapsed.

Technology Policy

Cell phones/smartphones should be set to vibrate or silent mode during class. Photography or other digital recording (visual or audio) is prohibited unless the instructor provides written permission. Laptops and tablets are permitted to be used in lecture and quizzes but must be stowed away in book bags during exams. These devices cannot be used as calculators during exams.

Disability Services

Students with disabilities who wish to receive course accommodations should contact the Office for Disability Services and inform the instructor as soon as possible. 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; <http://www.ods.ohio-state.edu/>.

Mental Health

Students 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. 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 or calling 614-292-5766.

Disenrollment

The Fisher College of Business enforces University attendance policies. As per University rule 3335-8-33, any student may be disenrolled from a course for failure to attend by the first Friday of the term, or by the 3rd instructional day of the term, or by the second class meeting, whichever occurs first.

Tentative Course Schedule

Date	Topics	Preview Reading Chapter
11-May	Course overview, conceptual framework, and the accounting process	1 and 2
16-May	Balance Sheet	3
18-May	Income Statement and Statement of Cash Flows	4
23-May	Profitability and Revenue Recognition	6
25-May	Cash and Receivables	7
30-May	No class on Memorial Day	
1-Jun	Midterm Exam	
6-Jun	Inventory	8 and 9
8-Jun	Acquisition of PPE and Intangible Assets	10
13-Jun	Acquisition of PPE and Intangible Assets	10
15-Jun	Utilization of PPE and Intangible Assets	11
20-Jun	Financial Statements Group Projects Presentation	
22-Jun	Liabilities	13
27-Jun	Accounting Changes and Corrections of Errors	20
29-Jun	Review Day	
1-Jul	Final Exam	