

381126: Intermediate Accounting Theory and Practice

MGMT-X 120A

Summer 2021 Section 1 4 Credits 06/21/2021 to 09/05/2021 Modified 06/18/2021

Description

This is the first course in the three-course Intermediate Accounting sequence. MGMT X 120A covers the interpretation, use, processing, and presentation of accounting information and the preparation of principal accounting statements. Topics include an overview of the conceptual framework of accounting; valuation; recording; and presentation of the balance sheet, income statement, and statement of cash flows. Students are introduced to time value of money concepts, as well as accounting for cash, receivables, and the first part of inventories. Transferable for UC credit.

Objectives

Each student should develop an understanding and comprehension of generally accepted accounting principles (GAAP) and their application to the basic accounting process. This class is the first part of the three part series in Intermediate Financial Accounting.

Materials

Intermediate Accounting

Edition: 17E with WileyPLUS

Intermediate Accounting 17E with WileyPLUS

How to register in WileyPlus:

https://players.brightcove.net/4931690914001/default_default/index.html?videoid=6177746486001
(https://players.brightcove.net/4931690914001/default_default/index.html?videoid=6177746486001)

We will cover chapters 1 through 8 in the text

Deliverables

Days of the week

The electronic weeks begin on Monday with weekly assignments due on Sunday. An explanation of this is as follows:

- Day 1: Monday
- Day 2: Tuesday
- Day 3: Wednesday
- Day 4: Thursday
- Day 5: Friday
- Day 6: Saturday
- Day 7: Sunday

Class procedures: Each week

Day One - I will upload all instructions, assignments, topics and questions for discussion, my comments, and a description of the week's activities in *Canvas Modules*. Please check here for current information on the week's activities and assignments.

Days One through Seven – You will participate at least two different days in Discussions, responding to weekly questions for discussion, internet exercises and other activities. Each week the questions for discussion, internet exercises and other activities are designed to explore the content of the class and develop your collaborative skills in the class meeting. I am not expecting black and white answers or solutions. I am more concerned with the logic and rational that you use to support your discussion points, drawing on personal experiences that either support or in some cases conflict with the assigned readings.

Day Seven – You will submit your assigned questions, exercises, problems, and complete your participation requirements.

Participation requirements, submission deadlines

You are expected to participate and interact at least two different days a week in Discussions. Most participation is not in real-time, so you may log in at any time during a given week. If you need to contact me regarding any personal or private matters, use my personal email address. I hope that you will all share ideas and thoughts with each other but please make sure that your submissions during this course are your own work. Take the time to assign credit as required if you incorporate content from other sources. Participation is a very important part of your learning experience. Generally, I look for two "quality" comments (i.e. thoughtful comments related to the subject material) during the course of the week for a high grade in participation. Comments such as "I agree" or "Right on" do not qualify as quality comments. You need to ADD to the class discussion. I will evaluate input based on the following:

1. The quality of your response. Example: Using logic, text, and experience from lessons learned to support your position or point.
2. Whether your response was timely and met the deadline. Example: Don't save all your discussion responses to the end of the week.
3. The ability of your comments to motivate others in a collaborative effort. Here I will be looking for positive tones in your responses. For example, it makes for a very healthy discussion if a person challenges a point using tact. Tact is defined as the ability to go on the offense without being offensive. The use of positive tone in an online learning environment is imperative. The objective here is to be collaborative, NOT combative. If you haven't experienced this already, you will soon discover that even an innocent remark in the on-line environment can be misconstrued. Therefore, proofread your responses carefully before you post them. Be positive in your approach to others and careful about your words.

✓ Evaluation

Criteria

Type	Weight	Topic	Notes
Participation	8 points	Weeks 1-4 & 6-9	
Exercises and Problems	32 points	Weeks 1-4 & 6-9	
Mid-term Exam	20 points	Covering Chapters 1 - 4	To be held during week 5
Comprehensive Final Examination	40 points	Covering Chapters 1 - 8	To be held during of week 10

Breakdown

Grade:	Range:	
A	100 %	to 90.0%
B	< 90.0 %	to 80.0%
C	< 80.0 %	to 70.0%

Grade:	Range:	
D	< 70.0 %	to 61.0%
F	< 61.0 %	to 0.0%

* Course Policies

Late assignments

The instructor reserves the right to reduce the student's grade for the course by one full letter grade if the student fails to complete the course by the originally scheduled end date.

Planning Your Study Time

To plan your study time, it is estimated that you will spend 3 hours per week "in class" with the instructor and approximately 7 additional hours per week outside of class studying for exams, reading, and completing assignments. Depending on the extent of your academic preparation and recent college-level coursework in this topic area, the amount of study time needed may vary considerably.

Institutional Policies

Student Conduct

Students are subject to disciplinary action for several types of misconduct or attempted misconduct, including but not limited to dishonesty, such as cheating, multiple submission, plagiarism, or knowingly furnishing false information to the University; or theft or misuse of the intellectual property of others or violation of others' copyrights. Students are encouraged to familiarize themselves with policy provisions which proscribe these and other forms of misconduct at:

<https://www.uclaextension.edu/pages/str/studentConduct.jsp> (<https://www.uclaextension.edu/pages/str/studentConduct.jsp>)

Services for Students with Disabilities

In accordance with the Americans with Disabilities Act of 1990, UCLA Extension provides appropriate accommodations and support services to qualified applicants and students with disabilities. These include, but are not limited to, auxiliary aids/services such as sign language interpreters, assistive listening devices for hearing-impaired individuals, extended time for and proctoring of exams, and registration assistance. Accommodations and types of support services vary and are specifically designed to meet the disability-related needs of each student based on current, verifiable medical documentation. Arrangements for auxiliary aids/services are available only through UCLA Extension's Service for Students with Disabilities Office at (310) 825-7851 or by email at access@uclaextension.edu. For complete information see:

<https://www.uclaextension.edu/pages/str/studentswithDisabilities.jsp>
<https://www.uclaextension.edu/pages/str/studentswithDisabilities.jsp>

Incompletes

Your instructor may post the interim grade *Incomplete/I* if at the end of the class your overall work is of passing quality but a portion could not be submitted for understandable reasons (e.g. illness). It is your responsibility to petition your instructor for permission to submit work late and to provide an explanation, and it is his or her sole decision whether to accept the explanation. If permitted, the *Incomplete/I* grade will be posted and a time frame defined for you to submit the missing work, ranging from one to twelve weeks. *Incomplete/I* grades that remain unchanged after twelve weeks will lapse to *F*, *NP* or *U*. Receiving an *I* grade entitles you to submit only the missing work your instructor has agreed to accept late, and does not allow other work to be retaken or oblige UCLA Extension to provide continuing access to course materials via Canvas. The *Incomplete/I* grade is not an option for courses that do not bear credit, such as 700, 800, or 900-level courses. For complete information, see:

<https://www.uclaextension.edu/pages/str/grading.jsp> (<https://www.uclaextension.edu/pages/str/grading.jsp>)

All Grades are Final

No change of grade may be made by anyone other than the instructor, and then, only to correct clerical errors. No term grade except Incomplete may be revised by re-examination. The correction of a clerical error may be authorized only by the instructor of record communicating directly with personnel of Student and Alumni Services.

Sexual Harassment

The University of California is committed to creating and maintaining a community where all individuals who participate in University programs and activities can work and learn together in an atmosphere free of harassment, exploitation, or intimidation. Every member of the community should be aware that the University prohibits sexual harassment and sexual violence, and that such behavior violates both law and University policy. The University will respond promptly and effectively to reports of sexual harassment and sexual violence, and will take appropriate action to prevent, to correct, and when necessary, to discipline behavior that violates our policy.

All Extension students and instructors who believe they have been sexually harassed are encouraged to contact the Department of Student and Alumni Services for complaint resolution: UCLA Extension, Suite 113, 10995 Le Conte Ave., Westwood; Voice/TTY: (310) 825-7031. View the University's full Policy on Sexual Harassment and Sexual Violence at <http://policy.ucop.edu/doc/4000385/SHSV> (<http://policy.ucop.edu/doc/4000385/SHSV>).

Additional Items

Protecting Privacy and Data During Live Instruction

Live meeting sessions for this class, when applicable, are being conducted over Zoom. As the host, the instructor may be recording live sessions. Only the host has the ability to record meetings, no recording by other means is permitted. Recorded sessions will be posted in the Videos area of this class unless otherwise notified. Due to privacy, recordings are not available for download and are only accessible via Canvas for the duration of the class. If you have privacy concerns and do not wish to appear in the recording, do not turn on your video and/or audio. If you also prefer to use a pseudonym instead of your name, please let the instructor know what name you will be using so that the instructor knows who you are during the session. To rename yourself during a Zoom meeting, click on Participants, click on your name, click on More, click on Rename. If you would like to ask a question, you may do so privately through the Zoom chat by addressing your chat question to the instructor only (and not to "everyone"). Additionally, chat may be used and moderated for live questions, and saving of chats is enabled. If you have questions or concerns about this, please contact the instructor via Canvas Inbox.

Pursuant to the terms of the agreement between Zoom and UCLA Extension, the data is used solely for this purpose and Zoom is prohibited from re-disclosing this information. UCLA Extension also does not use the data for any other purpose. Recordings will be deleted when no longer necessary. However, recordings may become part of an administrative disciplinary record if misconduct occurs during a video conference.

Course and Instructor Evaluation

UCLA Extension values your feedback on course and instructor evaluations. We ask all students to take a few minutes to complete an end-of-course evaluation survey. Updates to the course and instruction are influenced by your feedback. Understanding your student experience is essential to ensure continuing excellence in the online classroom and is appreciated by your instructor and the UCLA Extension academic leadership.

Your participation in a survey is voluntary, and your responses are confidential. After instructors submit grades, they will be given an evaluation report, but this report will not contain your name.

About Your Online Course Materials

Please note the following about online course components at UCLA Extension:

- Students must have basic computer skills, including the use of word processing software, email, and the ability to use internet browsers, such as Safari, Firefox, or Chrome.
- Students are responsible for meeting the technical requirements of Canvas and familiarizing themselves with the Canvas Learning Management System.
 - What are the basic computer specifications for Canvas? <https://guides.instructure.com/m/4214/l/82542-what-are-the->

[basic-computer-specifications-for-canvas \(https://guides.instructure.com/m/4214/l/82542-what-are-the-basic-computer-specifications-for-canvas\)](https://guides.instructure.com/m/4214/l/82542-what-are-the-basic-computer-specifications-for-canvas)

- Which browsers does Canvas support? [https://guides.instructure.com/m/67952/l/720329-which-browsers-does-canvas-support \(https://guides.instructure.com/m/67952/l/720329-which-browsers-does-canvas-support\)](https://guides.instructure.com/m/67952/l/720329-which-browsers-does-canvas-support)
- Students are responsible for keeping a copy of all assignments and work submitted, and to be aware of all assignments, due dates, and course guidelines.
- Students are encouraged to keep and/or download a local copy of their assignment files, as **access to the online environment of a specific course is limited to 30 days after the final course date**, as listed in the course catalog.

If you need assistance downloading student materials from your course, please contact Canvas Support or the UCLA Extension Learning Support Team.

UCLA Extension Canvas and Learning Support

For immediate 24/7 Canvas technical support, including holidays, click on **Help** (located on the menu to the left) where you can call or chat live with a Canvas Support representative.

UCLA Extension Instructional Design and Learning Support

The UCLA Extension Learning Support staff assists both students and instructors with Canvas-related technical support, as well as general and administrative questions.

Learning Support staff is available Monday through Friday, from 8 AM to 5 PM (Pacific Time), except holidays:

- Email: support@unexonline.zendesk.com
- Website: [http://support.uclaextension.edu \(http://support.uclaextension.edu/\)](http://support.uclaextension.edu)

Schedule

When	Module Title	Notes
Week 1	Chapter 1	
Week 2	Chapter 2	
Week 3	Chapter 3	
Week 4	Chapter 4	
Week 5	Midterm Examination	
Week 6	Chapter 5	
Week 7	Chapter 6	
Week 8	Chapter 7	
Week 9	Chapter 8	
Week 10	Final Examination	