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# Syllabus

## ACCT 3001, version 6.0

Effective: November 2025

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### ACCT 3001—Intermediate Accounting, Part I

**Course Description:** Accounting principles underlying preparation of financial statements; their application in measuring and reporting of selected balance-sheet items and related revenue and expense recognition.

**Students should have successfully completed an introductory financial accounting course (such as ACCT 2001 at LSU) BEFORE enrolling in this course.**

### Course Materials

Please note that ODL is *not responsible* for purchases that result in the receipt of the wrong materials. It is your responsibility to order the correct textbook materials. Courses are written to specific textbook editions; edition substitutions *are not allowed*. Please read the following information carefully.

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### Textbook + WileyPLUS

In this course, we will use the following textbook:

Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield and Laura D. Wiley. *Intermediate Accounting*. 19<sup>th</sup> edition. Hoboken, NJ: John Wiley & Sons, 2025.

This course requires access to both the textbook and WileyPLUS course website. The WileyPLUS access contains a full e-textbook that can be used for textbook access. Alternately, students may choose to purchase a hardcopy of the textbook to use in addition the WileyPLUS site. Purchasing options can be found at [www.wileyplus.com](http://www.wileyplus.com). Detailed purchasing instructions are listed in the "Getting Started" module in the course moodle site. Make sure to use the specific course code found in Moodle. The WileyPLUS site contains a full e-textbook, the required assignments and exams for the course and many supplemental study resources.

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### Other Materials and Resources

You will need a nonprogrammable calculator, which you may use for the examinations. A basic financial calculator which can do time value of money computations is recommended (the BA II Plus from Texas Instruments is a good choice). The following items are also required.

**Software:** Adobe Acrobat Reader, Microsoft Word, Microsoft PowerPoint

You must use a recent version of MS Word to view course documents. There are also recommended PowerPoint reviews, flash cards, interactive tutorials, and problem walkthroughs on the WileyPLUS site.

We recommend that you use Mozilla Firefox or Google Chrome as your web browser. Internet Explorer is not compatible with your Moodle course site.

Adobe Acrobat Reader is required to view PDF document files.

**Hardware:** Web cam with a microphone (built-in or external), headphones or working speakers, and reliable high speed internet

Exams are completed online and require the hardware listed above. Students are encouraged to review the technical requirements provided on the ProctorU website and to perform a test on their equipment prior to enrolling in this course to make sure they have the necessary resources available.

**Technical Requirements:** <http://www.proctoru.com/tech.php>

**Equipment Test:** <http://www.proctoru.com/testitout/>

### Nature and Purpose of the Course

This course concerns accounting principles underlying preparation of financial statements; their application in measurement and reporting of selected balance-sheet items and related revenue and expense recognition.

The first six modules review the principles of accounting and present-value concepts. This review is more in-depth than typical principles-of-accounting courses, and the terminology may vary from that used in principles courses. Module 07 deals with cash and receivables. Modules 08 and 09 cover inventories. Modules 10 and 11 discuss long-term assets. Modules 12 and 13 deal with current and long-term liabilities. Module 14 covers stockholders' equity.

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## Working with the Course Materials

**Remember, this course covers an entire semester of work or the equivalent of a classroom course lasting 15 weeks.** That means that each module in this course equals nearly a week of course work and will require the same time and effort on your part. *Do not expect to complete each module in a single study session. Understand, too, that if you choose to submit assignments at a very high pace, your instructor may not be able to grade your work at the same rate.*

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### Moodle

Always begin by logging in to our Moodle course site. The course is divided into 14 modules. Each module contains an introduction and descriptions of the elements you will need to use on the WileyPLUS site. It is important to read the Module Material located in the Module Introduction carefully in order to successfully complete your work. Its purpose is to give you a brief overview of the material you are about to study. After reading the Moodle introduction, you will utilize study resources and complete your graded assignment in WileyPLUS. Once you complete your graded assignment on the WileyPLUS site, it is *imperative* that you return to Moodle and verify completion of that module's assignment. The Moodle site is also where you will access course announcements, forums, and the official gradebook for the course.

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### WileyPLUS

The first time you log on to the Moodle course site, you will need to read the instructions for creating your WileyPLUS account in the "Getting Started" module. Most of the course activities, including the online textbook, tutorials, graded assignments, and exams are conducted in WileyPLUS.

### Reading Assignments

There are two ways for you to access your reading assignment. You may use a hard copy textbook or you may use the digital version of the textbook on WileyPLUS.

### Graded Assignments and Exams

All graded assignments and exams will be completed in the WileyPLUS site. Further information about the assignments and exams is provided later in the syllabus.

### Recommended Activities

There are several supplemental recommended activities in WileyPLUS to aid in your studying. These resources are located under the Modules tab in WileyPLUS. A checklist has been provided for each module and includes a list of available/recommended resources. The resources available include lecture presentation videos, powerpoint presentations, accounting

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skill videos, example problem videos, and practice problems. Additionally, students may use Adaptive Practice, a database of multiple choice practice questions. As the exams contain multiple choice questions, this tool can provide valuable assistance in exam preparation.

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### Working with the Textbook

Whether you are using the online version or hard copy of the text, it is a good idea to familiarize yourself with the setup of the textbook. You will find the following features particularly helpful:

#### ***Learning Objectives***

Each chapter is broken down into multiple learning objectives. It is a good idea to note these as you read the chapter and ensure that you are mastering the key concept listed. **It is imperative that you read all included learning objectives before attempting the graded assignment for each module.**

#### ***Practice Problems***

At the end of each learning objective, you will find a “Put It Into Practice” example. These are great problems for practice. Full solutions are available if you click the Solution link. There are also many more examples throughout the chapters in the textbook.

#### ***Supplemental Resources***

Additional resources are available for each chapter. These are included in WileyPLUS. They may be found in the Wiley Course Resources section of WileyPLUS. Many are also linked in the “Chapter Resources and Helpful Resources” page for each chapter in the Modules view. The Narrated Lecture Presentations are highly recommended.

## Reading Assignments

You will read an average of 30 pages per module. Specific reading assignments will be given in each module.

### Topic Outline

This course covers the following specific topics:

<b>Module</b>	<b>Topic</b>
01	The Environment and Conceptual Framework
02	The Accounting Information System (Part 1)
03	The Accounting Information System (Part 2)

- 04 Income Statement and Related Information
- 05 Balance Sheet
- Examination I**
- 06 Accounting and the Time Value of Money
- 07 Cash and Receivables
- 08 Valuation of Inventories: A Cost-Basis Approach
- 09 Inventories: Additional Valuation Issues
- 10 Acquisition and Disposition of Property, Plant, and Equipment
- 11 Depreciation, Impairments, and Depletion
- Examination II**
- 12 Current Liabilities and Contingencies
- 13 Long-Term Liabilities
- 14 Stockholders' Equity
- Final Examination**

### Module Graded Assignments

Carefully study the textbook and recommended activities in WileyPLUS before you begin to prepare the graded module assignments. This study should include a detailed examination of the illustrative problems and examples, as well as the assigned reading.

After reading and studying each module, you are to complete the Graded Assignment for that module in WileyPLUS. The assignment is labeled by module number under the Modules tab in WileyPLUS. The assignments include a variety of exercises from each chapter. Your response to each exercise and problem should be well-researched and completed to the best of your ability. For each exercise, you are allowed 3 attempts. When each attempt is used, it will reveal the portions of the answer which you completed correctly. You will be allowed to change the incorrect portions on attempts 2 and 3. The third attempt is your final submission. After this attempt, you will see a link that will allow you to view the solution for the problem.

The graded assignments may be completed in multiple sessions within WileyPLUS. On any exercise, you may save your work without using an attempt. This is recommended if you spend considerable time on any exercise without submitting to avoid a timeout by the website.

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Once you have completed the graded assignment in WileyPLUS, return to the appropriate module in Moodle to verify that you have submitted the graded assignment. *The assignment will not be entered into the grade book if you do not verify submission in Moodle.*

Each graded module assignment is worth 10 points. The module assignments are graded by WileyPLUS. The points for each module are prorated between the exercises in the module assignment. Partial credit is given for all correct parts within an exercise.

Homework completion is primarily for your benefit and is the key to success in this course. If you have difficulty with any aspect of this course, you may post a question in the forum section for the module.

You should submit each module assignment as soon as it is completed. Some courses have restrictions that require that a grade be received before you can submit additional assignments. Specific information on assignment submission is included in the Module Instructions. Please be sure to follow these instructions.

## Examinations

This course includes three exams. Examination I will cover Modules 01–05; Examination II will cover Modules 06–11; the final exam will cover all fourteen modules, but will primarily emphasize the material in Modules 12–14. *Approximately 60% of the final will cover new material, and 40% of the final exam will cover material from Modules 01–11.*

The exams contain multiple-choice questions and template problems (similar to those in the module assignments). The multiple-choice questions will include analytical and theory questions from the chapter readings as well as problem-solving questions similar to those in the module assignments. Sufficient preparation should be made prior to attempting each of the examinations. The breakdown of each exam is detailed in Moodle. Exams I and II are worth 100 points each. The final examination is worth 120 points

**The exams are closed book. Careful preparation should include studying the reading assignments and the graded module assignments.**

You are allowed to use a handheld basic financial calculator. Graphing calculators are not allowed. Paper scratch is not allowed. You may open a blank Excel spreadsheet (recommended) to use as online scratch paper. If you use Excel, it is recommended that you arrange your window screens so that you can see both the exam and your Excel window at the same time on the screen. Practicing this technique when you work your assignments or practice problems is recommended.

It is highly recommended that you take the exams as you proceed in the course and do not wait until after submission of all modules to begin taking the exams. Taking the exams in the proper order of the course will allow you to receive feedback on your progress before it is too late to make improvements in your study methods if needed.

You will have three hours to take each exam.

### Grading Policy and Grading Scale

The graded items in the course are the 14 module assignments (10 points each) and the three examinations. Exams I and II are worth 100 points each and the final exam is worth 120 points.

#### **YOU MUST EARN A PASSING AVERAGE ON THE EXAMINATIONS IN ORDER TO PASS THE COURSE.**

That means you must earn a cumulative of 192 points out of the 320 possible points (60%) on the three exams. If the passing average is not met, an F grade must be assigned for the course. There are no exceptions to this policy.

Provided that the 192 exam points are earned on exams, the course letter grade will be assigned based on the grading scale below computed by dividing the total points earned on all module assignments and exams divided by the 460 points possible.

Grades will be determined based solely on this grading scale. ***There will be no opportunities for bonus or extra assignments.***

97%–100%	=	A+
93%–96%	=	A
90%–92%	=	A-
87%–89%	=	B+
83%–86%	=	B
80%–82%	=	B-
77%–79%	=	C+
73%–76%	=	C
70%–72%	=	C-
67%–69%	=	D+
63%–66%	=	D
60%–62%	=	D-
0%–59%	=	F

**IMPORTANT:** The final exam cannot be taken until you meet the following requirements. Under no circumstances may the final exam be taken earlier.

1. You must have been enrolled in the course for *at least three weeks*, regardless of when the modules and other exams are completed.
2. You must have *received an assignment grade for Module 14*.

To read the full exam policy and other policy statements, visit <http://cms.outreach.slu.edu/cms/CEHomePage.aspx>. Click on *Extended Campus*, select *Online Distance Learning*, and then click the link for *Policies*.

## Taking Your Examinations

You are required to create a Louisiana State University ODL ProctorU account and to take your examinations through ProctorU, a remote proctoring service that allows you to take exams anywhere with internet access. Information on creating your ProctorU account can be found in the "Getting Started" module in Moodle. You cannot use an account created through another university, so if you already have an account, you will still need to create an account associated with LSU Online Distance Learning (ODL).

The ProctorU website provides links you can use to find out how ProctorU works and to check your computer to see that it meets the technical requirements. In addition, to test using ProctorU, you need access to a web cam with a microphone (built-in or external), headphones or working speakers, and reliable high speed internet to use this service. A complete list of technical requirements is available from the ProctorU website.

You should schedule your exams about a week before you are ready to take them in order to avoid any premium charges.

## Academic Integrity

Students in Online Distance Learning (ODL) courses must comply with the *LSU Code of Student Conduct*. Suspected violations of the academic integrity policy may be referred to LSU Student Advocacy & Accountability (SAA), a unit of the Dean of Students. If found responsible of a violation, you will then be subject to whatever penalty SAA determines and will forfeit all course tuition and fees.

## Plagiarism

Students are responsible for completing and submitting their own course work and preparing their own modules. All work submitted in the course modules must be the student's own work

unless outside work is appropriate to the assignment; all outside material must be properly acknowledged. It is also unacceptable to copy directly from your textbook or to use published answer keys or the teacher's edition of a textbook.

### **Collaboration**

Unauthorized collaboration constitutes plagiarism. Collaborative efforts that extend beyond the limits approved by the instructor are violations of the academic integrity policy. Students who study together are expected to prepare and write their own individual work for submission and grading.

For more information and links to the *LSU Code of Student Conduct* and the SAA website, go to the [ODL Academic Integrity policy](#) on our website.

### **Contacting Your Instructor**

It is expected that you may have questions related to the course materials, and course content. The best way to seek guidance is to use the forum sections located in Moodle. You will find forum links in the course information section as well as in each module. If your question relates to content contained in a module, please post your question in that module's forum. Utilizing the forum allows questions and answers to be documented in Moodle for future reference for all students.

If you have a question that is specific to *your progress in the course* (for example, a question regarding one of your posted grades), please e-mail your instructor using the link provided in Moodle.

### **Transcript Information**

After you have completed this course, your grade will be filed with the Office of the University Registrar. If a transcript is needed, it is your responsibility to make a request to the registrar. If you would like to order a transcript, visit the Office of the University Registrar Transcript Requests page to view your options at <https://www.lsu.edu/registrar/student-services/transcript.php>.

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Copyright © 2025 LOUISIANA STATE UNIVERSITY  
BATON ROUGE, LOUISIANA

Janice Holmes, MS  
Distinguished Instructor

## **Syllabus**

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