

AMBERTON UNIVERSITY
e-COURSE SYLLABUS

ACC3114.E1 Intermediate Accounting I
Fall 2026

PROFESSOR INFORMATION:

Professor: Veronika Joseph
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COURSE INFORMATION:

ACC3114.E1 **Intermediate Accounting I**
Level: Undergraduate
Beginning Date of Session: Saturday, September 12, 2026
Ending Date of Session: Thursday, November 19, 2026
Student access available to the Student Portal: Saturday, September 12th, 2026

Students enrolled in distance learning courses are not assessed any additional fees for security or identity verification.

PREREQUISITES:

ACC2112 or the equivalent.

TEXTBOOK(S) AND REQUIRED MATERIALS:

Title: Intermediate Accounting
Author: Spiceland, Nelson, Thomas, Winchel
Publisher: McGraw-Hill Publishing
Year Published: 2025
Edition: 2025
ISBN: 13: 9781265324360
Price: Available at <http://amberton.ecampus.com>

Students should verify enrollment in course before purchasing textbooks. Textbook information and ordering options are available through the Amberton Virtual Bookstore. Since no books are sold on campus, students should plan accordingly and purchase their books in advance of the first day of class, allowing time for shipping.

APA REQUIREMENT:

APA (American Psychological Association) style is most commonly used to cite sources within the social sciences. This resource, revised according to the 7th edition, offers examples for the general format of APA research papers, in-text citations, endnotes/footnotes, and the reference page. For more information, please consult the Publication Manual of the American Psychological Association, (7th ed.). All coursework at Amberton University will comply with the standards contained in the APA Publication Manual.

COURSE COMPETENCIES:

This course provides an in-depth study of the theory, concepts, and procedures of financial accounting. It also focuses on accounting applications for assets and the valuation and measurement of related income items. The cash flow statement concepts are reviewed. Students are introduced to relevant United States Generally Accepted Accounting Principles (US GAAP) and significant disclosures.

UPON COMPLETION OF THE COURSE, THE STUDENT WILL BE COMPETENT IN:

1. Defining elements and preparing a for-profit entity's balance sheet; making needed adjustments; performing basic financial analysis including ratio analysis.
2. Defining elements and preparing a for-profit entity's income statement; making needed adjustments, performing basic financial analysis including ratio analysis and assessing earnings quality.

3. Defining elements of and preparing a statement of comprehensive income and a statement of changes in equity.
4. Accounting for cash, cash equivalents, and trade receivables and allowances, generating appropriate journal entries, roll-forward schedules, and reconciliations.
5. Explaining basics of revenue recognition and measurement accounting. Computing and recording revenue from a basic contract.
6. Accounting for basic Property, Plant, and Equipment (PPE) transactions and reporting.
7. Selecting and using appropriate technology in calculations, journal entries, roll-forward schedules, and reconciliations from accounting basics for intangible assets.
8. Classifying, measuring, accounting for and reporting investments in financial instruments using appropriate technology.
9. Preparing journal entries to recognize equity transactions in the financial statements
10. Preparing a statement of cash flows under both methods allowed by United States Generally Accepted Accounting Principles (US GAAP) and demonstrating knowledge of individual transactions on the statement.
11. Evaluating artificial intelligence (AI) suggestions for compliance with US GAAP and other regulatory requirements for financial reporting.
12. Applying an analytical model for ethical decisions in financial reporting such as earnings management, conflicts of interest, misrepresentation, professional competence, etc.

ACQUIRED SKILLS

1. Critical Thinking
2. US Generally Accepted Accounting Principles (GAAP)
3. Time Value of Money Calculations
4. Depreciation Calculations

COURSE POLICIES:

1) (Class periods will run from Friday to Thursday. All homework assignments should be submitted by 11:59 pm Thursday night (with the exception of quizzes which students must complete throughout the week). Students will also complete a Mid-term and Final exam.

2) Weekly Assignments: Chapter homework, weekly quizzes, and/or discussions will be available to students on Fridays. Quizzes must be completed by 11:59 pm the following Friday night. Quizzes and discussions will focus on additional information included in the textbook and various accounting journals to supplement the reading assignment. Chapter homework must be completed by 11:59 PM the following Friday. Discussion responses must be submitted by 11:59 PM the following Friday. Each response must be at least 100 words in length and address the topic up for discussion. See course calendar for specific due dates.

3) Exams: Exams will be available to students on Friday according to the course calendar and must be completed by the following Thursday at 11:59 pm. However please note that exams can only be accessed once and will be timed..)

STUDENTS' RESPONSIBILITIES:

This syllabus contains information, policies, and procedures for a specific course. By enrolling, the student agrees to read, understand, and abide by the policies, rules, regulations, and ethical standards of Amberton University as contained in the current university catalog and schedule of classes.

ATTENDANCE POLICY:

Regular and punctual class attendance and engagement is expected at Amberton University. In case of an absence, it is the student's responsibility to contact the professor as soon as possible. If a student intends on withdrawing from a course, it is the student's responsibility to follow the university's policy on formally withdrawing from a course. **Ceasing to attend classes does not constitute an official withdrawal.**

Attendance in a lecture course is defined as punctual arrival to, and engagement in, a full lecture session. A Student in a lecture course missing more than 20% (two class periods for weekday classes or one class period

for Saturday classes) of the class meetings may be assigned a grade of an “F” or withdrawn at the discretion of Amberton University.

Attendance in a distance learning course is defined as active participation in the weekly online class sessions. “Active participation” can be defined as: submitting an academic assignment, taking an exam, engaging in an interactive tutorial, participating in an online discussion forum (or chat session), or initiating (or responding to) a communication with a faculty member about an academic assignment or the subject matter of the course. A student not meeting these requirements may be assigned a grade of an “F” or withdrawn at the discretion of Amberton University.

PLAGIARISM POLICY:

Plagiarism is the presentation of someone else’s work as though it were your own. If you use another person’s words, ideas, or information; or if you use material from an outside source – whether a book, magazine, newspaper, business publication, broadcast, speech, or electronic media – you must acknowledge that source. Plagiarism is a violation of the University’s code of student ethical conduct and is one that is taken seriously. Amberton University operates on an honor system; therefore, honesty and integrity are essential characteristics of all who are associated with the institution. All Amberton students are expected to abide by the honor system and maintain academic integrity in all their work. Amberton University and its instructors monitor student work for plagiarism and reserve the right to submit such work to technology-based plagiarism detection services and applications at any time.

Self-plagiarism means reusing work that you have already published or submitted for a class. It can involve:

- Resubmitting an entire paper
- Copying or paraphrasing passages from your previous work

Self-plagiarism misleads your readers by presenting previous work as completely new and original. Students may not submit the same paper in substance in two or more classes without prior written permission of the instructors involved.

Amberton University students who use Artificial Intelligence (AI) generated content must adhere to the following policies:

Originality: Students must avoid presenting AI generated content as their own original work. It is essential to acknowledge the involvement of AI in the content creation process in order to maintain academic and ethical standards.

Paraphrasing: When using AI generated content, students must rephrase and/or modify the generated text. Paraphrased AI generated content should also be properly cited.

Acknowledgement: When using AI generated content in any assignment, proper credit must be given to the AI system that generated the content. <https://apastyle.apa.org/blog/how-to-cite-chatgpt>

Students agree that by taking this course, all required assignments may be subject to submission for a textual similarity review to Turnitin.com for the detection of plagiarism and self-plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism in future papers. Use of Turnitin.com service is subject to the Usage Policy posted on the Turnitin.com website.

Turnitin is a writing improvement and plagiarism prevention tool which uses special algorithms, to compare text-based student submissions to the Turnitin database and other online sources. Turnitin produces a detailed **similarity report** that can be customized and viewed by instructors and students.

Turnitin “Draft Coach” is a Google based add-on to Turnitin which supports students in developing high-quality academic writing; and serves as an integrity coach. Draft Coach helps address errors and improve the quality of student’s writing by highlighting grammar mistakes, identifying incorrectly cited sources, and scanning for similarity across several databases. By providing formative feedback on how to address citation issues, incorrect grammar, and matches with the Turnitin database, Draft Coach provides explanations to help

students become more confident writers, capable of producing higher quality work both in academics and in the workplace.

COURSE OUTLINE AND CALENDAR:

Week	Topic	Assignment	Competencies Covered	Due Date
1	Chapter 1	Exercises from Ch 1	1-10	See Moodle for details
2	Chapter 2-3	Exercises from Ch 2-3	1,2,3,5,11	
3	Chapter 4	Exercises from Ch 4	1,4,5,6	
4	Chapter 5	Exercises from Ch. 5	1,4,8,9,10	
5	Mid Term Exam	Exam Ch. 1-5		
6	Chapter 6 -7	Exercises from Ch 6 -7	1,4,7,8	
7	Chapter 8-9	Exercises from Ch 8 - 9	1,4,8	
8	Chapter 10 – 11	Exercises from Ch 10 - 11	1,4,8	
9	Chapter 12	Exercises from Ch 12	1,4,8,12	
10	Final Exam	Exam Ch. 6-12	1,4,7,8,12	

GRADING CRITERIA:

(Grading Scale

Quizzes/ Discussions 25%

Homework 25%

Midterm Exam 25%

Final Exam 25%

Undergraduate

90 – 100 A

80 – 89 B

70 – 79 C

60 – 69 D

Below 60 F

GRADE NOTIFICATION AND INSTRUCTOR FEEDBACK:

Students should review instructor feedback provided through Moodle or Amberton CampusWeb Portal. Final grades are processed approximately one week after the session and may be viewed through the student portal. Grades will not be released by phone or through unsecured channels. University instructors will not leave a message with comments or grades in any type of media that is not secure.

For questions regarding grades after the semester has ended, students should use their university email account and contact the instructor at the faculty email address as provided above in Professor Information area.

INCOMPLETE GRADES:

An "I" (Incomplete) grade is granted only at the professor's discretion for emergencies or illness.

Students have 30 days from the end of the session to complete the course requirements. If the conditions are not met within this 30-day window, the "I" automatically converts to an "F".

HOW TO WITHDRAW FROM A COURSE:

To be official, the class withdrawal must be in writing and signed by the student requesting the withdrawal; no withdrawal is accepted verbally. Please review the "Schedule of Classes" (online or in-print) for procedures for class changes or withdrawals and the refund policy and schedule.

COURSE DELIVERY METHODOLOGY:

This course is delivered through Moodle. Students are expected to have reliable internet access, basic computer skills, the ability to upload/download files, use Amberton email, and submit assignments in the required format. Students needing assistance should use the Amberton SSO support/ticket process.

HOW TO ACCESS YOUR COURSE:**SINGLE SIGN-ON (SSO) INSTRUCTIONS FOR AMBERTON UNIVERSITY:**

Students should access Amberton systems through the Single Sign-On portal at <https://sso.amberton.edu>. After logging in, students can access Moodle, Amberton email, CampusWeb, and other assigned applications. Students who need help accessing SSO should submit a support request through the SSO support option or contact support@amberton.edu.

MOODLE TUTORIAL:

Upon successful log in and access to the Moodle learning platform, there is a Student Moodle Tutorial course available, to learn about the basics of Moodle. Simply click on the link for the Student Moodle Tutorial and read through the various learning topics: Navigating; Communicating; Assignments & Exams; Grades; and Student Resources.

COURSE COMMUNICATIONS:

Students will communicate with faculty through the Moodle Learning Platform or the Amberton University email system.

EMAIL COMMUNICATION:

Students are expected to use their Amberton email account and Moodle for course communications. Students must use their official university email account for all university related communication and should check their Amberton emails regularly for course and university notices.

Upon completion of a session, all communication and course specific information is removed from the Moodle system. If a student needs to maintain a record of communications or assignments, the student is strongly encouraged to print out or download these items to a disk for their own records.

FORMAT AND SUBMISSION OF ASSIGNMENTS:

Assignments must be submitted through the appropriate Moodle assignment link unless otherwise directed by the instructor. Students are responsible for submitting files in the format required by the instructor.

INSTRUCTOR/COURSE EVALUATION:

Students will have the opportunity to complete an anonymous course and instructor evaluation near the end of the session. Instructions and dates will be provided through Moodle and/or Amberton email.

RESEARCH RESOURCES:

The Amberton Library provides access to full-text articles, peer-reviewed databases, and research tools, with options like Interlibrary Loan (ILL) and TexShare for items outside its collection. For research assistance, students can connect with library staff during operating hours via email (library@amberton.edu), phone (972-279-6511 ext. 185), "How-to" videos, live online chat, or in person at the Garland campus. The online library is available through Single Sign On (SSO).

MICROSOFT OFFICE 365 EDUCATION:

Amberton University students may access Microsoft 365 Education resources as provided by the university.

GOOGLE WORKSPACE FOR EDUCATION:

Amberton students are assigned a Google Workspace for Education account, including Amberton Gmail, Google Drive, Google Docs, Sheets, and Slides. Students should use their Amberton Google account for course-related work when required.