



ACCT 3303 – 900: Intermediate Accounting II

Spring 2026; CRN: 22852

Department of Accounting & Finance, College of Business

Course Syllabus

Class Modality: **Hybrid**

Class Meeting Time and Location: **M 12:30 PM – 1:45 PM; BLH 152A**

Class Duration: **01/20 – 05/12**

Instructor: Professor Xingyuan (Miko) Fei, Ph.D.

Office: BLH 241-J

Tel: 210-784-2378

E-Mail: xfei@tamusa.edu

Student emails will receive a reply within two business days.

Office Hours: **M 9:00 AM – 12:30 PM (in-person)**

W 8:30 AM – 11:00 AM (in-person)

R 1:00 PM – 3:00 PM (online) & by appointment

Prerequisites:

Admitted into the College of Business, with a grade of "C" or better in ACCT 3302. Students who do not meet the pre-requisites must contact the instructor immediately.

Catalog Course Description:

This course builds upon the concepts learned in ACCT 3302 Intermediate Accounting I providing an in-depth understanding of the source and use of authoritative accounting standards. The course provides an exhaustive study of the accounting for revenue recognition and assets, with special emphasis on cash, accounts receivables, inventories, PP&E, and intangible assets. The course also covers changes in accounting principles/estimates, error corrections, and topics such as accounting standards codification and earnings management.

Course Objectives:

Intermediate Accounting is the foundation for all your accounting studies. The objective of this course is to provide prospective users of financial statements with a thorough understanding of the accounting fundamentals as effective financing and investment decision-makers. The course provides students with a solid grasp of the assumptions and logic inherent in accounting techniques, their implications and their potential economic consequences. **A critical attitude is encouraged throughout the course.**

Student Learning Outcomes:

Upon completion of the course, students are expected to:

- Build on introductory knowledge of financial accounting concepts and statements.
- Analyze more complex business transactions and how these transactions are included in a firm's accounting information system.
- Develop students' ability to interpret financial accounting information on assets and income for decision making.

Required Materials:

- **Textbook:** *Intermediate Accounting* by Spiceland, Nelson and Thomas, **11th edition** (published by McGraw-Hill)
 - Students are required to read related chapters from the textbook before the class.
- **Blackboard:** <http://tamusa.blackboard.com>
 - The most up to date syllabus and other materials, including lecture slides, homework assignments, quizzes and course announcements will be posted to Blackboard.
 - **Discussion boards** are available via Blackboard for student communication and discussions as you see fit for class interaction in the online environment.
- **McGraw-Hill Connect access code (includes an electronic version of the textbook):**
 - You must have a Connect access code to complete the assignments/quizzes/exams for class.
 - Here is the URL you need to log into the correct Connect site for this class to have access to homework, quizzes, and exams
 - <https://connect.mheducation.com/class/x-fei-spring-2026>
 - **If you have trouble using Connect**, visit <http://mpss.mhhe.com> for links to chat or e-mail support or call 1-800-331-5094.

Artificial Intelligence (AI) Policy:

This course assumes that all work submitted by students will be generated by the students themselves, working individually or in groups. Students should not have another person/entity do the writing of any portion of an assignment for them, which includes using artificial intelligence (AI) tools like ChatGPT, while the use of AI tools is allowed during the study process. No AI tools are allowed for quizzes/exams.

Course Communications:

I will communicate any clarifications, changes and/or additions during class or using announcements via **Blackboard**. Students should monitor this several times a day. You will be responsible for any information I communicate to you via Blackboard. If you have any questions, please send me a Blackboard message (with a copy to email) or an email (xfei@tamusa.edu) using your university student email.

Course requirements every student must fulfill in order to succeed in this course:

1. The course is intensive and challenging, and you are expected to take an active role in your own learning. The structure of the class makes your individual study and preparation outside the class extremely important.
2. Students should remember that **hybrid courses** assume **greater** responsibility and independent learning skills by the student for their own learnings outcomes.

3. There are online units of learning posted to Blackboard. Students MUST complete the assigned course requirements on Blackboard and will be held accountable for all materials posted on Blackboard.
4. Ensure to set up expectation of time for this course. Change based on your course needs. You are expected to spend **3-6 hours per week** on the course. Based on the background, some students may need more time. Time spent may be longer when assignment/exams are due.
5. Do not delay. Plan to be successful by beginning your study NOW. The instructor will not be revising the grading systems based on anyone's initial poor performance.
6. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
7. Students should keep current with all course assignments, quizzes, and examinations.
8. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.

How to Be Successful in This Course:

In any course, a reliable structure to guide your learning of content is essential. Each week will follow the same basic format:

- Before class: You should read the corresponding pages in the book prior to class. We'll move at a quick pace during class so having some background knowledge will be helpful to understanding the lecture.
- During class: You should come to class ready to actively engage in learning the material. I can help to synthesize the material, point out the key concepts, and help structure your thinking. Students generally learn far more in less time during our class sessions than they do on their own.
- After class: You will complete the assigned homework. Be sure to drop by my office during the office hours or schedule an online zoom meeting if you have any questions related to the course materials. The lecture video will be posted to Blackboard for you to review.

Most of all, if at any time you think there is something more that I can do to help you, please don't hesitate to ask. I want you to enjoy the course, do the best you can, learn as much as you can, and understand the importance of accounting.

Grading Policy:

The final course grade will be based on your performance on the quizzes, exams, assignments and class participation using the following weights:

Class Attendance and Participation	15%
HW Assignments	35%
Quiz 1 (Review)	5%
Mid-term Exam	20%
Final Exam	25%
Total	100%

The final letter grades will be assigned as follows: Above 90% \Rightarrow A; 80 – 89.99% \Rightarrow B; 70 – 79.99% \Rightarrow C; 60 – 69.99% \Rightarrow D; below 60% \Rightarrow F. **There will be no grading on a curve.**

This course has a requirement of a grade of C as a minimal grade for satisfactory completion of this course. If a student is found deficient in this course, the student must retake the course until the required minimum grade is achieved.

Class Attendance and Participation:

A vital part of every student's education is regular attendance of class meetings. You are expected to attend and participate in all class meetings. Excessive absences will negatively affect your learning and course grade. Students are strongly encouraged to ask questions in class, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns.

Missing 3 classes during the semester will result in a zero for the class attendance grade.

HW Assignments:

The best way to learn is to *do* accounting. Learning accounting takes a great deal of practice. Accordingly, homework is assigned for topics covered in the class. Students should work on homework assignments on their own. Some of the exam and quiz questions will be similar to the homework questions and examples in the lecture slides. Individual assignments and due dates will be posted through McGraw-Hill Connect and Blackboard. Be sure to take advantage of Hint videos that are available with many assignments and visit office hours that are available each week if needed. You can judge your development on the course by noting how well you understand the homework.

Examinations/Quizzes:

There will be one quiz and two exams during the semester. The exam/quiz will consist of conceptual multiple-choice questions, problem solving questions, and journal entries questions. The exam/quiz materials will come from lecture notes, homework assignments, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class. Additional exam/quiz details will be provided prior to the test dates.

Make up and Late Exam/Quiz policy:

As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed exams/assignments/quizzes. Late submissions or make-up may be accepted/administered only in extraordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam.

Class Conduct and Civility Code:

Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions in class and online, including the following:

1. Attendance may be taken at the beginning or the end of the class.
2. Students must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep your own copies of all computer files and e-mails till final grade is received.
3. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.

4. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF and headphones removed.
5. For any questions about the exams and quizzes, a student should contact the instructor, well in advance of the day they are due, so the instructor may have enough time to provide feedback.
6. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to student e-mail messages within 2 business days (Monday-Friday).

Anyone violating these policies may be subject to disciplinary actions.

Drop Policy:

You may drop the course with an automatic grade of W on or before the date listed in the academic calendar at www.tamusa.edu. The last date to drop a course, or withdraw from the University is also indicated in the academic calendar on the university website (www.tamusa.edu). If you wish to drop the class, you must submit the necessary paperwork to the proper authority. Students dropping a course are subject to all conditions listed in the university catalog.

University Email Policy and Course Communications:

All correspondence between professors and students must occur via university email accounts. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at helpdesk@tamusa.edu or at 210-784-HELP (4357). If you don't hear back within 48 hours, contact them again. They have many requests during the first part of the semester, so you may need to follow up with them.

Academic Accommodations for Individuals with Disabilities:

Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, Disability Support Services is in the Central Academic Building, Suite 210. You can also contact us via phone at (210) 784-1335, visit us at the website or email us at dss@tamusa.edu. Disabilities may include, but are not limited to, attentional, learning, mental health, sensory, physical, or chronic health conditions. All students are encouraged to discuss their academic accommodation with Disability Support Services and their instructors as soon as possible.

Academic Learning Center:

All currently enrolled students at Texas A&M University-San Antonio can utilize the Academic Learning Center for subject-area tutoring. The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments through the Brainfuse online tutoring platform. Brainfuse can be accessed in the Tools section of Blackboard. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu, calling (210) 784-1307, or visiting the Central Academic Building, room 202. Online tutoring is also available for after hours and weekend assistance.

While tutoring hours may change based on tutor schedules and availability, the current tutoring hours for MATH in the ALC are as follows:

Day of the Week	Appointments Available	Walk-in Tutoring (no appointment needed)
Monday	8:00 AM – 6:00 PM	9:00 AM – 5:00 PM
Tuesday	8:00 AM – 6:00 PM	9:00 AM – 5:00 PM
Wednesday	8:00 AM – 6:00 PM	9:00 AM – 5:00 PM
Thursday	8:00 AM – 6:00 PM	9:00 AM – 5:00 PM
Friday	8:00 AM – 5:00 PM	11:00 AM – 4:00 PM

Counseling/Mental Health Resources:

As a college student, there may be times when personal stressors interfere with your academic performance and negatively impact your daily functioning. If you are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment, visit our website, call 210-784-1331 or visit Madla 120 between the hours of 8:00 AM and 5:00 PM.

All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services. Crisis support is available 24/7/365 by calling the SCC at 210-784-1331 or through the TELUS student support App.

The [TELUS Student Support App](#) provides a variety of mental health resources to include 24/7/365 support for in the moment distress, crisis support, an anonymous peer-to-peer support network, mental health screenings, podcasts, and articles to improve your mental wellbeing.

Emergency Preparedness:

JagE Alert is Texas A&M University-San Antonio's mass notification system. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email with instructions and updates. To register or update your information visit the [Jag E Alert System website](#). You can access more information about [Emergency Operations Plan and the Emergency Action Plan on our website](#). Download the [SafeZone App](#) for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

Financial Aid and Verification of Attendance:

According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended by the published Census Date (the first week of class). Any student receiving federal financial aid who does not attend prior to the published Census Date (the first week of class) will have their aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

Jaguar Writing, Language, and Digital Composing Center (WLDCC):

The Jaguar Writing Center provides writing support to graduate and undergraduate students in all three colleges as well as faculty and staff. Writing tutors work with students to develop reading skills,

prepare oral presentations, plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our digital studio tutors support students working on digital projects such as e-portfolios, class presentations, or other digital multimedia projects.

The Writing Center offers face-to-face, synchronous online, and asynchronous digital appointments. Students can schedule appointments with the Writing Center in JagWire under the **Student Services tab**. Click on **Writing, Language, and Digital Composing Center** to make your appointment. Students wanting to work in real time with a tutor can schedule an **Online Appointment**. Students wishing to receive asynchronous, written feedback from a tutor can schedule an **e-Tutoring appointment**. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on the [Writing Center's website](#). The Writing Center can also be reached by emailing: writingcenter@tamusa.edu.

Meeting Basic Needs:

Any student who has difficulty affording groceries or accessing sufficient food to eat every day or who lacks a safe and stable place to live and believes this may affect their performance in the course, is urged to [submit a CARE report for support](#). Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to direct you to available resources. The [General's Store is a food pantry](#) that is available on campus as well.

Military Affairs:

Veterans and active-duty military personnel are welcomed and encouraged to visit the Office of Military Affairs for any question involving federal or state VA Education Benefits. Visit the Patriots' Casa building, room 202, or to contact the Office of Military Affairs with any questions at military.va@tamusa.edu or (210)784-1397.

Religious Observances:

Texas A&M University-San Antonio recognizes the wide variety of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided with an opportunity to make up any examination, study, or course work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

The Six-Drop Rule:

Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student's GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as "F" grades and will impact the student's GPA.

Statement of Harassment and Discrimination:

Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equal opportunity, and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality and the uniqueness of the individual on our campus and within our state, nation, and world. All decisions and

actions involving students and employees are to be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, based on race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, or pregnancy/parenting status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the University's Civil Rights Officer at 210-784-2061 or titleix@tamusa.edu. Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university. If you have experienced any form of sex discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking based on sex, know that help and support are available. A&M-San Antonio's Title IX Coordinator can support those impacted by such conduct in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such incidents to the Title IX Coordinator. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and trained victim advocates) are required to report information about such discrimination and harassment to the university. This means that if you tell a faculty member about a situation of sexual harassment, sexual violence, or other related sex-based misconduct, the faculty member must share that information with the university's Title IX Coordinator (titleix@tamusa.edu, 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting requirement, you can contact the Student Counseling Center at (210) 784-1331 or visit them in Madla 120.

Pregnant/Parenting Students:

Texas A&M-San Antonio does not require a pregnant or parenting student, solely because of that status or issues related to that status, to (1) take a leave of absence or withdraw from their degree or certificate program; (2) limit the student's studies; (3) participate in an alternative program; (4) change the student's major, degree, or certificate program; or (5) refrain from joining or cease participating in any course, activity, or program at the University. The university will provide reasonable accommodation for pregnant students as it would be provided to a student with a temporary medical condition that is related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784-2061; CAB 439K).

Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources. Young Jaguars can support parenting students with daycare if students meet this criteria: (1) must be enrolled in classes at Texas A&M-San Antonio in the current semester, (2) must be Pell eligible or a single parent, (3) child(ren) must be aged 3 to 12-years-old, and (4) child(ren) must be enrolled in Pre-K-3 through 6th grade. For more information, please contact Young Jaguars at youngjaguars@tamusa.edu or call (210) 784-2636.

Students' Rights and Responsibilities:

The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country.

Students' Rights:

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution.
2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, and pregnancy/parenting or veteran status in accordance with applicable federal and state laws.
3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of university students' rules shall be assured a fundamentally fair process.

Students' Responsibilities:

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty, and administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, Student Code of Conduct, on our website, and University Catalog, and to comply with them, as well as with federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to recognize the University's obligation to provide a safe environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notifications.

Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the [Student Code of Conduct](#) or visit the resources available in the [OSRR website](#).

Key Dates for Spring 2026 Semester:

January 20	First day of class
February 4	Census date
March 6-23	Midterm grading period
March 9-14	Spring break
April 3	Study day – no classes

April 17	Last day to drop with an automatic grade of "W"
May 1	Last day to drop a course or withdraw from the university
May 4	Last day of classes
May 5	Study day – No classes
May 6-12	Final exams
May 15	All grades due by noon
May 18	Grades available in JagWire
May 19	Commencement