Economics and Accounting Department
School of Arts and Sciences
Hunter College CUNY
ACCP 37100
Intermediate Accounting I
Spring 2026

Class Session: Section 01 (5816): Mondays and Wednesdays, 2:30 pm – 3:45 pm
Classroom: North Bldg 531

Instructor: Yuan (Judy) Yin, Ph.D.
Office: HW1520
Email: yy369@hunter.cuny.edu

Office hours:
Zoom
Mondays 5:00 pm – 6:00 pm
Tuesdays 4:30 pm –5:45 pm
https://us06web.zoom.us/j/4026532790

In-person (W1520):
Mondays 4:00 pm – 4:45 pm

Learning Objectives: At the end of this course, students should be able to

- Explain the underlying concepts and principles of financial accounting. (Quantitative Reasoning)
- Apply mechanical steps of the accounting cycle (analyze, journalize, post, adjust, close) to business transactions to record financial information (Problem Solving);
- Prepare and explain the significance and limitations of the classified balance sheet along with techniques for disclosure of additional information. (Quantitative Reasoning)
- Prepare various formats of the income statement including proper presentation of special and discontinued items and the EPS. (Quantitative Reasoning)
- Demonstrate an understanding of the recognition of short-term accounts and notes receivables. Evaluate receivables using present value concepts and for bad debt.
- Compute the values of inventories using various valuation methods including LIFO, FIFO, weighted averages, lower of cost or market rule and apply methods of estimating inventory cost. (Specialized Knowledge)
- Demonstrate an understanding of the valuation and retirement of long-lived assets including property, plant and equipment (PP&E) and intangibles as well as the depreciation methods, amortization or impairment of these assets. (Critical Thinking and Specialized Knowledge)

Prerequisite: ACC 27100 and ACC 27200; both with a grade of C or higher
Required Text: Spiceland, Sepe, and Nelson, Intermediate Accounting 11th edition, with Connect (540-day access), McGrawHill (2021). ISBN: 9781264387144

Connect is fully integrated with Brightspace for this course. You MUST complete (Connect) homework assignments and quizzes (posted) on Brightspace.
Purchase Connect Code / Connect Registration:

1) Log into Brightspace and go to the course's website.
2) Click on Content and then go to Chapter 1 module in Course Materials
3) Click on the link of Chapter 1 assignment.
4) You will be taken to the course registration page on Connect. Enter your email and password.
5) When you see three options, choose the one that allows you to buy a Connect code.
6) When you have a code, repeat the above steps to register for the course.

Purchase the textbook and Connect code:

(1) *The cheaper option* is to purchase a Connect code on the Connect registration page discussed above. This purchase will get you discounts to purchase a loose-leaf textbook. This package is cheaper than the bookstore option. Call 800-331-5094 for immediate assistance.
(2) Purchase a loose leaf textbook and Connect code with e-book from Hunter College Bookstore.

Additional materials: Additional teaching materials will be provided during the semester. It is the student's responsibility to make sure that s/he has obtained all materials provided. Most or all materials will be made available on Brightspace. Specifically, the **Brightspace** web site for the course contains announcements, PowerPoint slides, problem demonstration videos, homework solutions, self-study questions and solutions, video lectures, etc. Students are advised to visit Brightspace every day.

Grading: Your grade will be determined as follows:

Reading assignments	60.00	6.00%	**Grading Scales:**	
Homework assignments	120.00	12.00%	96 – 100	A+
Quizzes	40.00	4.00%	92 – 95.99	A
Midterm #1	250.00	25.00%	89 - 91.99	A-
Midterm #2	220.00	22.00%	86 - 88.99	B+
Final exam	260.00	26.00%	82 - 85.99	B
Class participation	50.00	5.00%	79 - 81.99	B-
Total:	**1000 points**	**100.00%**	76 - 78.99	C+
			66 - 75.99	C
Extra credit (class participation)	3%		58 - 65.99	D

Reading Assignments:
For each chapter, I will assign a smartbook reading assignment. It is important for you to finish the assigned reading **prior to** each session. Class lectures and discussion materials assume that you complete relevant reading beforehand. Reading assignments will be worth 6 per cent of the grade of the course.

Class Participation: Active participation in answering and asking questions related to course material is integral to your understanding of the material. I will ask students to answer questions in class. Five per cent of your grade will be awarded based on class participation including attending class and answering and asking questions.

Homework: There will be homework assignment(s) for each chapter of the course. For Chapter 3, there is one additional assignment related to annual reports. **Late assignments will not be accepted**. Assignments will be worth 12 percent of the grade of the course in total. The completion of all homework assignments is essential to understanding the course material. Those students who do not complete the assignments will find the course and exams extremely difficult. Solutions to assignment problems will be posted on Brightspace after due dates. You have ***three tries*** for each homework; the highest grade will be recorded and graded. Additional self-study questions will be assigned for each chapter to help you get more practice. However, you will not receive any credit for completing self-study questions.

Chapter homework assignment and quiz will be created using Connect and posted on Brightspace in the folder of the chapter. You MUST click on the link of the assignment in the folder of the chapter on Brightspace to receive a grade.

Quizzes: I will give online chapter quizzes. Each quiz will include 10-15 T/F and multiple-choice questions. Quizzes will be worth 4 percent of your grade in total. You can take each quiz only once. Students should take quizzes independently.

Examinations: There will be two midterm exams and a final exam. **The exams will take place in-person on Hunter College campus.**
The final exam is *partially cumulative*. The scope of the final exam will be announced after the second midterm exam.

There are no make-up examinations without documented excuses, pursuant to University policies. Absences from exams will be excused only for *medical emergencies* and deaths in the immediate family. Proper documentation must be provided. The professor must be notified **BEFORE** to be eligible to be considered for an excused absence. The remedy for an excused absence on an exam will be a make-up exam. Exams missed without valid excuse will count as a zero grade for that exam.

Special instructions related to online learning (e.g., if the instructor needs to quarantine):

a. Technology requirement: This course will require a personal computer, Internet connectivity, knowledge of the internet, and knowledge of email.
b. Be sure that your Brightspace email is your Hunter College email, especially for transfer students. Otherwise, you may miss important emails.

CR/NC grades: All accounting courses require letter grades, and thus the CR/NC option is not available for this course for accounting majors. Accounting majors must maintain a grade point average of 2.0 (2.3) in the 10 (11) accounting and tax courses to earn the B.S. degree (numbers in parenthesis for students starting after Fall 2016), as well as a minimum grade of C in courses that are pre-requisites.

Classroom Etiquette: The use of notebooks, laptop computers, tablets or your cell phone in class should be limited to reading class materials and other class related activities. All cell phones & other electronic devices (e.g. pagers, PDAs) must be put on vibrate or turned off during class.

Academic Integrity: Hunter College regards acts of academic dishonesty (e.g., plagiarism, cheating on examinations, obtaining unfair advantage, and falsification of records and official documents) as serious offenses against the values of intellectual honesty. The College is committed to enforcing the CUNY Policy on Academic Integrity and will pursue cases of academic dishonesty according to the Hunter College Academic Integrity Procedures.

Students with Disabilities: In compliance with the American Disability Act of 1990 (ADA) and with Section 504 of the Rehabilitation Act of 1973, Hunter College is committed to ensuring educational parity and accommodations for all students with documented disabilities and/or medical conditions. It is recommended that all students with documented disabilities (Emotional, Medical, Physical and/ or Learning) consult the Office of AccessABILITY located in Room E1124 to secure necessary academic accommodations. For further information and assistance please call (212- 772- 4857)/TTY (212- 650- 3230).

Hunter College Policy on Sexual Misconduct: In compliance with the CUNY Policy on Sexual Misconduct, Hunter College reaffirms the prohibition of any sexual misconduct, which includes sexual violence, sexual harassment, and gender-based harassment retaliation against students, employees, or visitors, as well as certain intimate relationships. Students who have experienced any form of sexual violence on or off campus (including CUNY-sponsored trips and events) are entitled to the rights outlined in the Bill of Rights for Hunter College.

a. Sexual Violence: Students are strongly encouraged to immediately report the incident by calling 911, contacting NYPD Special Victims Division Hotline (646-610-7272) or their local police precinct, or contacting the College's Public Safety Office (212-772-4444).
b. All Other Forms of Sexual Misconduct: Students are also encouraged to contact the College's Title IX Campus Coordinator, Dean John Rose (jtrose@hunter.cuny.edu or 212-650-3262) or Colleen Barry (colleen.barry@hunter.cuny.edu or 212-772-4534) and seek complimentary services through the Counseling and Wellness Services Office, Hunter East 1123.

CUNY Policy on Sexual Misconduct Link:
http://www.cuny.edu/about/administration/offices/la/Policy-on-Sexual-Misconduct-12-1-14-with-links.pdf"

Syllabus Updates: The syllabus may be updated or altered, as needed. Any revisions will be made available on Brightspace as promptly as is possible.

Course Schedule (subject to change)

Date (tentative)	**Class Subject**
1/26	Course introduction Discussion of the syllabus
1/28, 2/2, 2/4, 2/9	Chapter 1: Environmental and Theoretical Structure of Financial Accounting
2/11, 2/18, 2/23	Chapter 2: Review of the Accounting Process
2/25, 3/2, 3/4	Chapter 3: The Balance Sheet and Financial Disclosures
3/9, 3/11 3/16	Chapter 4: The Income Statement, Comprehensive Income, and the Statement of Cash Flows
3/18	Chapter 5: Time Value of Money Concepts
3/23	**Midterm Exam 1 (Chapters 1, 2, 3, 4)**
3/25, 3/30	Chapter 5: Time Value of Money Concepts
4/13, 4/15	Chapter 7: Cash and Receivables
4/20, 4/22, 4/27	Chapter 8: Inventories: Measurement Review

4/29	**Midterm Exam 2 (Chapters 5, 7, 8)**
5/4, 5/6	Chapter 10: Property, Plant and Equipment and Intangible Assets: Acquisition
5/11	Chapter 11: Property, Plant and Equipment and Intangible Assets: Utilization and Disposition Review
5/13	Chapter 9: Inventories: Additional Issues
5/20	**Final Exam (Chapters 9, 10, 11 and some older chapters; partially cumulative)** (Time/location: regular classroom; 1:45 – 3:45 pm)

McGraw Hill Connect Student Information

To register:

- Purchase a Connect code
- Log into Brightspace and go to the ACCP 37100 website
- Go directly to Chapter 1 folder and click on the link "Chapter 1 Assignment".
- You will be taken to the course registration page on Connect.
- You will be prompted for an email address. Please enter the email address you wish to use to log in to your Connect account.
- Click **Begin.**
- On the next page, you will be prompted to again enter your email address. You will also be asked to enter your first and last name, and to make up a password and answer a security question. Finally, you will be asked to agree to the McGraw-Hill terms of use.
- On the next page, you will be given three choices: Connect (if you need to purchase), Use Connect Code (if you already purchased), or Need temporary Access.
- Choose "Connect Code," and enter your code. You would have a code if you purchased a textbook that comes with a code included.
- The "Need Temporary Access," choice allows you free access to Connect for two weeks only. Students typically use this option if they are waiting for the funds to pay, for instance from TAP. After two weeks, your access goes away and you will need to purchase access, either by purchasing a copy of the text with an Access code, or by purchasing access as in the previous instruction.

If you buy a used book (and don't have a code) from Hunter College book store, you will have to buy a code separately from McGraw-Hill. You will need these codes in order to create your account.

When you get an assignment/Quiz:

Go to the course website on Brightspace. Locate the link of a chapter assignment or quiz made available in the chapter folder on Brightspace. Click on the link to complete the assignment or quiz to receive grades.