ACCOUNTING 5302  
ADVANCED ACCOUNTING  
COLLEGE OF BUSINESS ADMINISTRATION  
THE UNIVERSITY OF TEXAS AT EL PASO  
FALL 2023

Contact Information  
Instructor:  Adam Esplin, Ph.D.  
Office:   260C Business Administration Building  
Email:   aesplin@utep.edu  
Office Hours:  Wed.: 4:30 PM – 5:30 PM GBC (in-person)  
Sat.: 11:30 AM – 12:30 PM GBC (in-person)  
Zoom office hours: by appointment  
https://utep-edu.zoom.us/j/6282280244?pwd=QktkNENzNEFZVW9FcFBNa2VXOHJrdz09  
Meeting ID: 628 228 0244  
Passcode: Account4it

Class Time:  Wed.: 5:30 PM – 9:30 PM GBC 520B  
Sat.: 12:30 PM – 4:30 PM GBC 520B

Required Course Materials  
You must purchase Connect access through McGraw-Hill.  
You can purchase Connect access by logging onto the course Blackboard site and clicking on one of the homework assignments. See instructions here: http://video.mhhe.com/watch/UZnyThhiZgbh3pKQFbiQUZ  
Connect provides an online version of the textbook as well as the homework and practice questions. A hard copy of the book is not required.

Websites:  
(1) Blackboard Webpage: Students should check Blackboard regularly throughout the course (multiple times per week). Blackboard announcements will be the primary form of communication to students. You may want to adjust your Blackboard notification settings. This video may help in adjusting your notification settings. https://www.youtube.com/watch?time_continue=70&v=TAELZXZBo4&feature=emb_logo  
(2) Connect Web Access: Weekly homework assignments will be completed using the McGraw-Hill Connect platform.

Technology Requirements:  
(1) Access to a computer with reliable internet access to complete and submit online homework assignments.

Calculator:  Cell phones may not be used as calculators on exams.

Technical Support:  
(1) UTEP tech support: https://www.utep.edu/technologysupport/. Students experiencing technological challenges (email, Blackboard, etc.) can submit a ticket to the UTEP Helpdesk
for assistance. Contact the Helpdesk via phone, email, chat, website, or in person if on


Course Description
Advanced Accounting (ACCT 5302) focuses on accounting for business combinations, segment and interim reporting, and the role of the Securities and Exchange Commission. For each topic, we will discuss both the economic events that accountants are attempting to record, as well as the generally accepted accounting principles related to recording those events.

Course Objectives and Expected Learning Outcomes
- Review and become proficient in applying the equity method of accounting for investments.
- Understand and be able to apply the consolidated method of accounting for investments.
- Understand financial reporting as mandated by the Securities and Exchange Commission including segment and interim reporting.

Communication
- The easiest way to contact me is through email (aesplin@utep.edu). I will respond to email messages within 24 hours (usually quicker).

Accommodations for Students with Disabilities
If you have or suspect a disability and need accommodation, you should contact the Center for Accommodations and Support Services (CASS) at 747-5148. You may also email the office at cass@utep.edu or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at http://sa.utep.edu/cass/.

Plagiarism and Cheating
You are encouraged to discuss homework assignments with other classmates. However, copying work from any source, including classmates, homework files, the Internet, etc. is not acceptable. Submitting material that has been copied constitutes plagiarism and will be treated as cheating. All students are expected to complete their own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students or online. All exams will be closed book and closed note and should reflect your individual efforts. No cell phones may be used during exams. Any suspected cheating will be reported to the Office of Student Conduct and Conflict Resolution.

Plagiarism Detecting Software
Some of your course work and assessments may be submitted to SafeAssign, a plagiarism detecting software. SafeAssign is used to review assignment submissions for originality and will help you learn how to properly attribute sources rather than paraphrase.

Guidance on Artificial Intelligence
The use of generative AI tools such as Chat GPT is not permitted in this course for any activity. Instances that violate these guidelines will be referred to the Office of Student Conduct and Conflict Resolution.

Copyright Statement for Course Materials
All materials used in this course are protected by copyright law. The course materials are only for the use of students currently enrolled in this course and only for the purpose of this course. They may not be further disseminated.
Attendance
Because the course consists of ten, four-hour sessions, attendance at each session is incredibly important. The material covered in the course is difficult and we move quickly. If you anticipate missing more than one session during the course, please wait and register for the course in a later semester.

Grades
Your final letter grade will be based on the following items (weighted as follows):

Exams:
<table>
<thead>
<tr>
<th>Exam</th>
<th>Date</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam I</td>
<td>Wednesday, September 6th</td>
<td>100</td>
</tr>
<tr>
<td>Exam II</td>
<td>Saturday, September 23rd</td>
<td>100</td>
</tr>
</tbody>
</table>

Assignments/Quizzes/Cases:
- Connect Homework Assignments (Fifteen points each) 120 points
- In-class group activities (Ten points each) 80 points

Participation/Professionalism Activities:
- Class participation/professionalism 25 points
- Total Possible Points 425 points

Grades are assigned using the following scale:

<table>
<thead>
<tr>
<th>Grade Level</th>
<th>Achievement</th>
<th>Percentage of Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Excellent</td>
<td>90.0 to 100.0%</td>
</tr>
<tr>
<td>B</td>
<td>Good</td>
<td>80.0 to 89.9%</td>
</tr>
<tr>
<td>C</td>
<td>Average</td>
<td>70.0 to 79.9%</td>
</tr>
<tr>
<td>D</td>
<td>Below Average but Passing</td>
<td>60.0 to 60.9%</td>
</tr>
<tr>
<td>F</td>
<td>Failure</td>
<td>&lt; 60%</td>
</tr>
</tbody>
</table>

I reserve the right to relax these cut-off points depending upon class performance.

Exams (200 points)
If you have an unforeseeable legitimate emergency (e.g. serious illness or death in your family), please notify me as soon as possible (within 24 hours) and be ready to provide documentation detailing your emergency (e.g. a doctor's note). Otherwise, a "0" will be designated for any missed exam. For all exams, please bring your calculator and a blank Scantron sheet. All exams are closed book and closed note.

Homework (120 points)
In general, homework assignments will review concepts from previous class lectures. Homework will be due before the associated class period without exception (including absence) electronically via Connect. Each homework assignment is worth fifteen points. Late homework is accepted, however, a 10% per day penalty is applied. You must press submit on Connect to turn in your homework (it will not automatically submit).

In-class group activities (80 points)
Eight in-class group activities will be completed during the term. These activities will be completed as a group and only one solution will be submitted per team. Each activity is worth ten points.
Class Participation/Professionalism (25 points)
You are expected to attend class and actively participate. Participation credit worth 25 points will be given based on the quality and quantity of your participation. All students start off with 19 participation points. The more you volunteer to answer or ask questions, the higher your participation credit will be. Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, absences and/or tardiness) may reduce your participation points. Please silence cell phones during class to minimize disruptions. I will implement a seating chart to allow me to track class participation more easily.

Extra Credit (5 points)
There is only one opportunity for extra credit in this course. If at least 80% of all students enrolled in the course complete the UTEP course evaluation for the class prior to the final exam, each student will receive 5 points extra credit.

Campus Carry
Although persons who hold a concealed handgun license can lawfully carry their gun into a UTEP classroom, the classrooms located at the GBC are not owned by UTEP. This facility is leased from an organization not affiliated with UTEP. Therefore, there are no weapons allowed at the GBC facility located in the One San Jacinto Tower.

Academic Standing
At the graduate level, academic standing is based on cumulative grade point average not by major or program of study. All coursework (GR/DR/SP) completed at the student’s respective level is part of the graduate academic record/transcript, and all respective grades earned are part of the cumulative GPA. This applies to all courses even if the courses are not part of the degree requirements.
- Courses are listed on transcripts with their respective cumulative grade point average according to the level of the course not the level of student.
- At the graduate level, courses cannot be repeated for GPA recalculation.

Probation
- Graduate students (degree seeking) in graduate programs must maintain a minimum 3.0 cumulative grade point average.
- Post-baccalaureate, teacher and professional certification and/or endorsement students (non-degree) must maintain a minimum 2.5 cumulative grade point average.
- Failure to meet the minimum cumulative GPA requirement will result in academic probation.
- If placed on academic probation, the cumulative GPA must be raised to a 3.0 for degree seeking students or 2.5 for non-degree seeking students by the conclusion of the next nine semester hours of enrollment or the student may face permanent dismissal from the Graduate School.

Course Calendar
The course calendar with a class-by-class description of course activities can be found below. It includes the topics to be covered each lecture, assignments, and all due dates. Be aware that I cannot predict the precise flow of the course and these dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class and/or through Blackboard.

I reserve the right to change any assignment if circumstances dictate. Students will be notified of any changes through an announcement in class and/or via Blackboard. You have the responsibility to be aware of such changes by checking Blackboard regularly and attending class.
<table>
<thead>
<tr>
<th>Date</th>
<th>Class</th>
<th>Theme</th>
<th>Topic</th>
<th>Chapter/Learning Objectives</th>
<th>Pages from Textbook</th>
<th>Deliverable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wed, 8/23</td>
<td>1</td>
<td>Course Intro, The Equity Method of Accounting for Investments</td>
<td>Chapter 1</td>
<td></td>
<td>pgs. 1-25</td>
<td></td>
</tr>
<tr>
<td>Sat, 8/26</td>
<td>2</td>
<td>El Paso Chihuahuas</td>
<td>Consolidation of Financial Information, Consolidations-Subsequent to the Date of Acquisition</td>
<td>LO: 2-1 to 2-3; 2-5 to 2-7; 3-1 to 3-3a</td>
<td>pgs. 39-47; 49-60; 93-108</td>
<td>Homework #1</td>
</tr>
<tr>
<td>Wed, 8/30</td>
<td>3</td>
<td>El Paso Strong</td>
<td>Consolidated Financial Statements and Outside Ownership</td>
<td>LO: 4-1 to 4-8</td>
<td>pgs. 159-181</td>
<td>Homework #2</td>
</tr>
<tr>
<td>Sat, 9/2</td>
<td>4</td>
<td>Go Miners, beat Incarnate Word!</td>
<td>Consolidated Financial Statements-Intra-Entity Asset Transactions</td>
<td>Chapter 5</td>
<td>pgs. 215-243</td>
<td>Homework #3</td>
</tr>
<tr>
<td>Wed, 9/6</td>
<td>5</td>
<td></td>
<td>Exam I</td>
<td></td>
<td></td>
<td>Homework #4</td>
</tr>
<tr>
<td>Sat, 9/9</td>
<td>6</td>
<td>El Paso Locomotives/World Cup Jerseys</td>
<td>Intra-Entity Debt, Step Acquisitions, Contingent Consideration</td>
<td>LO: 2-4; 3-8; 4-9 to 4-10; 6-3</td>
<td>pgs. 47-49; 125-127; 181-189; 276-284</td>
<td></td>
</tr>
<tr>
<td>Wed, 9/13</td>
<td>7</td>
<td>Favorite NFL team</td>
<td>Variable Interest Entities, Internal Investment Accounting Alternatives, and Other Issues</td>
<td>LO: 2-6a; 2-8; 3-2; 3-3b to 3-6; 6-1 to 6-2</td>
<td>pgs. 51-55; 60-64; 94-97; 109-124; 265-276</td>
<td>Homework #5</td>
</tr>
<tr>
<td>Sat, 9/16</td>
<td>8</td>
<td></td>
<td>Segment and Interim Reporting</td>
<td>Chapter 8</td>
<td>pgs. 365-391</td>
<td>Homework #6</td>
</tr>
<tr>
<td>Sat, 9/23</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Homework #8</td>
</tr>
</tbody>
</table>