

ACCOUNTING 3322
INTERMEDIATE ACCOUNTING II
COLLEGE OF BUSINESS ADMINISTRATION
THE UNIVERSITY OF TEXAS AT EL PASO
FALL 2017

Instructor Contact Information

Instructor: Adam Esplin, Ph.D., Assistant Professor of Accounting
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Office Hours: M/W: 2:00 to 3:00 pm and by appointment
Lecture Sections: MW 7:30 AM – 8:50 AM BUSN 319 Section 16603
MW 4:00 PM – 5:20 PM BUSN 332 Section 19077

Required Course Materials

Textbook: Spiceland, Sepe, & Nelson, *Intermediate Accounting*, 8e, McGraw-Hill/Irwin, 2015.

Websites: (1) Blackboard Webpage
(2) Connect Web Access

Calculator: Financial calculator capable of performing time value of money calculations.

Pre-requisites

Completion of ACCT 3321 with a C or better.

Course Description

A continuation of Intermediate Accounting I. An in-depth study of financial accounting concepts, elements of financial statements, and preparation of financial reports.

Course Learning Objectives

After completing this course, you will be able to:

- Record, analyze, and interpret financial information associated with topics covered in this course in accordance with U.S. GAAP.
- Describe international accounting issues and practices associated with topics covered in this course.
- Demonstrate increased professionalism, including understanding and analyzing ethical situations in business settings.

Accommodations for Students with Disabilities

If you have or suspect a disability and need accommodations, 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. All exams will be closed book and closed note and should reflect your individual efforts. Textbooks may be used for online quizzes, but quizzes should reflect your own effort. **Any suspected cheating during exams or quizzes will be reported to the Office of Student Conduct and Conflict Resolution.**

Grades

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

Exams:

| | | |
|---------------------------|---|------------|
| Midterm Exam: | Monday, Oct 23 rd (in class) | 150 points |
| Final Comprehensive Exam: | Finals Week | 200 points |

Assignments/Quizzes:

| | | |
|----------------------------|---------------------------------------|-----------|
| Information Picture Sheet: | Due on Wednesday, Sep 6 th | 5 points |
| Connect Chapter Quizzes: | | 90 points |
| Connect Homework Problems: | | 70 points |

Professionalism Activities:

| | | |
|-----------------------|--|------------|
| Class Participation: | | 35 points |
| Total Possible Points | | 550 points |

Grades are assigned using the following scale:

| Grade Level | Achievement | Percentage of Points |
|-------------|---------------------------|----------------------|
| A | Excellent | 90.0 to 100.0% |
| B | Good | 80.0 to 89.9% |
| C | Average | 70.0 to 79.9% |
| D | Below Average but Passing | 60.0 to 60.9% |
| F | Failure | < 60% |

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

Exams (350 points)

If you have an unforeseeable legitimate emergency (e.g. serious illness or death in your family), please notify me as soon as possible 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 financial calculator and your student ID card. All exams are closed book and closed note. You will be asked to leave all coats, backpacks, non-approved electronic devices (e.g. cell phones and tablets), etc. at the side or front of the examination room. Be prepared to change seats once all students have entered the examination room. Please note the final exam will be comprehensive.

Re-grading Exams: All questions regarding exam grading must be submitted **in writing** to me **within one week after the exam is given back for your review.** Tests that are submitted for re-grading after the deadline will not be re-graded **for any reason.**

Information Sheet (5 Points)

Your first assignment is to submit a one-page, pdf or word document with a headshot picture and some basic information. This assignment is to be turned in electronically on Blackboard. Additional information can be found on Blackboard.

Quizzes (90 points)

Timed, online quizzes will be assigned via the Connect website for each chapter. You will have one attempt for each quiz. All quizzes will be worth ten points each. I will drop one quiz score during the semester. Quizzes are open book and open note, but should reflect your individual effort. No make-up quizzes will be given – please plan accordingly.

Homework (70 points)

Homework will be due before most class periods. In general, homework assignments will either preview upcoming material or review concepts from previous class lectures. **Homework will be due before the associated class period without exception (including absence) electronically via Connect.** I will generally review important homework problems and answer questions during each class period. I suggest printing a copy of your homework assignment for your notes. Each homework problem assignment is worth five points.

You are expected to attempt **all** parts of every assigned homework problem. To receive full credit, you must show sufficient effort in completing the assignment as judged by me or my teaching assistant. You will not be graded on accuracy (correctness), but on **effort**. I will drop one homework assignment in calculating your grade.

Class Participation (35 points)

You are expected to attend class and actively participate. Participation credit will be given based on the **quality and quantity** of your participation. Generally, the more you volunteer answers or ask questions, the higher your participation credit will be. Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, and/or tardiness) will reduce your participation points. Please turn off cell phones during class to minimize disruptions.

Course Calendar

The course calendar with a class-by-class description of course activities can be found on Blackboard. 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. Please check the assignment schedule weekly on Blackboard.

I reserve the right to change any assignment if circumstances dictate. Students will be notified of such 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.