

**ACCOUNTING 5302  
ADVANCED ACCOUNTING  
COLLEGE OF BUSINESS ADMINISTRATION  
THE UNIVERSITY OF TEXAS AT EL PASO  
FALL 2019**

**Contact Information**

Instructor: Adam Esplin, Ph.D., Assistant Professor of Accounting  
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Office Hours: T/TR: 1:00 PM to 2:00 PM and by appointment  
Class Time: W: 5:30 PM – 9:30 PM GBC 520B  
S: 12:30 PM – 4:30 PM GBC 520B

**Required Course Materials**

Textbook: Hoyle, Schaefer & Douppnik, *Advanced Accounting*, 13e, McGraw-Hill Education, 2017.  
You must purchase Connect access through McGraw-Hill. You can purchase it here:

[https://connect.mheducation.com/class/a-esplin-adv\\_acct\\_fall\\_2019](https://connect.mheducation.com/class/a-esplin-adv_acct_fall_2019)

or by logging onto the course Blackboard site and clicking on one of the homework assignments.

This provides an on-line 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  
(2) Connect Web Access

Calculator: Cell phones may not be used as calculators.

**Course Description**

Advanced Accounting (ACCT 5302) focuses on accounting for business combinations, segment and interim reporting, the role of the Securities and Exchange Commission, and partnership accounting. 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.

**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](mailto: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.**

**Grades**

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

**Exams:**

Midterm Exam	Wednesday, September 11 <sup>th</sup> (in class)	100 points
Final Exam	Saturday, September 28 <sup>th</sup> (in class)	100 points

**Assignments/Quizzes/Cases:**

Connect Homework Assignments (Ten points each, drop one)	80 points
Group Quizzes (Ten points each)	50 points
Financial Statement Analysis (FSA) Case (Due September 14 <sup>th</sup> before class)	25 points
Consolidations Case (Due September 28 <sup>th</sup> before class)	25 points

**Participation/Professionalism Activities:**

Class participation/professionalism	<u>20 points</u>
Total Possible Points	400 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%

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 (80 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 ten points. I will drop your lowest homework score when calculating your course grade.

**Group quizzes (50 points)**

Five in-class group quizzes will administered during the course of the semester. These quizzes will be solved as a group and only one quiz solution will be submitted per team. Each quiz is worth ten points.

**Class Participation/Professionalism (20 points)**

You are expected to attend class and actively participate. Participation credit worth 20 points will be given based on the **quality and quantity** of your participation. All students start off with 15 participation points. 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, absences and/or tardiness) may reduce your participation points. Please turn off cell phones during class to minimize disruptions. I will implement a seating chart to allow me to more easily track class participation.

**Case Write-ups (50 points)**

There are two case assignments, the Financial Statement Analysis (FSA) Case and the Consolidations Case. These cases will be completed in groups. The Financial Statement Analysis (FSA) Case is due before class on Saturday, September 14<sup>th</sup> and the Consolidations Case is due before class on Saturday, September 28<sup>th</sup>. More information, including the case and case questions, will be provided in class.

**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 Chase Bank Building.

**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.

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**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.

DATE	TOPIC	READING	ACTIVITIES
Wed, 8/28	Course Intro, The Equity Method of Accounting for Investments	pp. 1-24	Group Quiz #1
Sat, 8/31	Consolidation of Financial Information, Consolidations-Subsequent to the Date of Acquisition	pp. 39-51; 54-60; 89-102	<b>Homework #1 Due;</b> Introduce FSA Case
Wed, 9/4	Consolidated Financial Statements and Outside Ownership	pp. 155 - 177	<b>Homework #2 Due;</b> Group Quiz #2
Sat, 9/7	Consolidated Financial Statements-Intra-Entity Asset Transactions	pp. 211-240	<b>Homework #3 Due;</b> Group Quiz #3; Midterm Exam Review
Wed, 9/11	<b>Midterm Exam</b> , Intra-Entity Debt, Step Acquisitions, Contingent Consideration	pp. 47-49; 177-182; 272-279	<b>Homework #4 Due</b>
Sat, 9/14	Variable Interest Entities, Internal Investment Accounting Alternatives, and Other Issues	pp. 51-54; 60-63; 103-106; 115-121; 261-272	<b>Homework # 5 Due;</b> <b>FSA Case Due;</b> Introduce Consolidations Case
Wed, 9/18	Financial Reporting and the Securities and Exchange Commission, Segment and Interim Reporting	pp. 349-372; 557-577	<b>Homework #6 Due;</b> Group Quiz #4
Sat, 9/21	Partnerships, Formation and Operations	pp. 629-650	<b>Homework #7 Due;</b> Group Quiz #5
Wed, 9/25	Partnerships: Termination and Liquidation	pp. 667-685	<b>Homework #8 Due;</b> Final Exam Review
Sat, 9/28	<b>Final Exam</b>		<b>Homework #9 Due;</b> <b>Consolidation Case Due</b>