

ACCOUNTING 5302
ADVANCED ACCOUNTING
COLLEGE OF BUSINESS ADMINISTRATION
THE UNIVERSITY OF TEXAS AT EL PASO
FALL 2020

Contact Information

Instructor: Adam Esplin, Ph.D., Assistant Professor of Accounting
Office: 205 Business Administration Building
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Office Hours: Thursdays 6:00 pm – 7:00 pm and Saturdays 9:00 am to 10:00 via the Zoom link provided on Blackboard.

Required Course Materials

Textbook: Hoyle, Schaefer & Douppnik, *Advanced Accounting*, 14e, McGraw-Hill Education, 2021.
You must purchase Connect access through McGraw-Hill. You can purchase it here:

<https://connect.mheducation.com/class/a-esplin-advanced>

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, practice questions, and exams. 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=TAELZXiZBo4&feature=emb_logo
- (2) Connect Web Access: Weekly homework assignments and exams will be completed using the McGraw-Hill Connect platform.

Technology Requirements:

- (1) Access to a computer with reliable internet access to view online lectures, participate in Blackboard Ultra Collaborate/Zoom sessions, as well as complete and submit online homework assignments.
- (2) Online exams will be proctored using Proctorio software. This requires stable, high-speed internet as well as a web cam for the duration of the exam (between 1 and 2 hours). The UTEP library has computer labs that may be used to take 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 campus.
- (2) McGraw-Hill tech support: <https://www.mheducation.com/highered/contact.html>. Students experiencing technological challenges with McGraw-Hill Connect may contact their tech support at 1-800-331-5094, at <https://mhedu.force.com/CXG/s/ContactUsWebForm>, or at <https://mhedu.force.com/CXG/s/ContactUs> (chat).

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 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 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.**

Late Work Policy:

All homework assignments, quizzes and cases are due on Saturdays at midnight (11:59 PM). No late work will be accepted.

Grades

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

Exams:

Midterm Exam (Week #3)	100 points
Final Exam (Week #5)	100 points

Assignments/Quizzes/Cases:

Connect Homework Assignments (Fifteen points each)	75 points
Group Quizzes (Twenty points each)	60 points
Financial Statement Analysis (FSA) Case (Week #3)	25 points
Consolidations Case (Week #5)	25 points

Participation/Professionalism Activities:

Group Peer Assessment	<u>15 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 69.9%
F	Failure	< 60%

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

Exams (200 points)

Exams will be administered online through McGraw-Hill Connect. They are due at midnight on Saturday of the week assigned. The Proctorio test proctoring software will be used, requiring a stable and strong internet connection. The exams will be timed. They may be taken at any time during the week assigned, but once started, you must complete the exam within the allotted time.

Homework (75 points)

Homework assignments will cover concepts from class lectures. Homework is due at midnight on Saturday of the week assigned and must be submitted electronically via Connect. Each homework assignment is worth fifteen points.

Group quizzes (60 points)

Three 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 twenty points.

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 midnight on Saturday, September 5th and the Consolidations Case is due before midnight on Saturday, September 19th. More information, including the case and case questions, will be provided on Blackboard.

Group Peer Assessment (15 points)

You are expected to fully participate in and contribute to the group quizzes and cases. Your group members will assess your contribution and participation at the end of the course.

Class Recordings

The use of recordings will enable you to have access to class lectures, group discussions, and so on in the event you miss a synchronous or in-person class meeting due to illness or other extenuating circumstance. Our use of such technology is governed by the Federal Educational Rights and Privacy Act (FERPA) and UTEP's acceptable-use policy. A recording of class sessions will be kept and stored by UTEP, in accordance with FERPA and UTEP policies. Your instructor will not share the recordings of your class activities outside of course participants, which include your fellow students, teaching assistants, or graduate assistants, and any guest faculty or community-based learning partners with whom we may engage during a class session. **You may not share recordings outside of this course.** Doing so may result in disciplinary action.

Test Proctoring Software

Two course assessments (the midterm and final exams) will make use of Proctorio test proctoring software within McGraw Hill Connect to promote academic integrity. You are encouraged to learn more about how to use these programs prior to the first test.

Please review the following guidelines:

- The assessments will only be available at the times identified on the course calendar.
- You may take the test at any time during the 7 day window.

- A reliable Internet connection is essential to completing the exam. If you must go to a location to take the exam (such as the library), be sure to follow their health and safety requirements.
- You have 1 attempt to take the test. Once the window closes, your answers will be saved, and no changes can be made.
- Proctorio Lockdown Browser will require that all internet tabs are closed prior to the start of the test.
- Proctorio requires a webcam and microphone.
- You will be required to show the webcam your student ID prior to the start of the test.
- Your face should be completely visible during the test. Blocking the camera will disable the test.
- No notes or textbook materials are permitted during the test. Proctorio requires you to take a video of your surrounding area (desk, chair, walls, etc.)
- You should not have conversations with other people and/or leave and return to the area during the test.

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.

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.

COVID-19 Precautions

You must **STAY AT HOME** and **REPORT** if you (1) have been diagnosed with COVID-19, (2) are experiencing COVID-19 symptoms, or (3) have had recent contact with a person who has received a positive coronavirus test. Reports should be made at screening.utep.edu. If you know of anyone who should report any of these three criteria, you should encourage them to report. If the individual cannot report, you can report on their behalf by sending an email to COVIDaction@utep.edu.

For each day that you attend campus—for any reason—you must complete the questions on the UTEP screening website (screening.utep.edu) prior to arriving on campus. The website will verify if you are permitted to come to campus. Under no circumstances should anyone come to class when feeling ill or exhibiting any of the known COVID-19 symptoms. If you are feeling unwell, please let me know as soon as possible, and alternative instruction will be provided. Students are advised to minimize the number of encounters with others to avoid infection.

Wear face coverings when in common areas of campus or when others are present. You must wear a face covering over your nose and mouth at all times in this class. If you choose not to wear a face covering, you may not enter the classroom. If you remove your face covering, you will be asked to put it on or leave the classroom. Students who refuse to wear a face covering and follow preventive COVID-19 guidelines will be dismissed from the class and will be subject to disciplinary action according to Section 1.2.3 *Health and Safety* and Section 1.2.2.5 *Disruptions* in the UTEP Handbook of Operating Procedures. (*classes with on-campus meetings*) Please note that if COVID-19 conditions deteriorate in the City of El Paso, all course and lab activities may be transitioned to remote delivery.

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.

Week	Class	Topic	Chapter/Learning Objectives	Pages from Textbook	Deliverables
1	1	Course Intro, The Equity Method of Accounting for Investments	Chapter 1	1-25	Group Quiz #1; Homework #1; Get to know you survey
	2	Consolidation of Financial Information, Consolidations-Subsequent to the Date of Acquisition	LO: 2-3; 2-6c; 2-7; 2-6b; 3-1; 3-2; 3-3	39-51; 54-60; 91-105	
2	3	Consolidated Financial Statements and Outside Ownership	LO: 4-1 thru 4-8;	157 - 179	Homework #2; Group Quiz #2
	4	Consolidated Financial Statements-Intra-Entity Asset Transactions	Chapter 5	213-242	
3	5	Intra-Entity Debt, Step Acquisitions, Contingent Consideration	LO: 6-3; 4-9; 4-10; 2-4; 3-8	47-49; 179-185 272-279	Homework #3; Midterm Exam; FSA Case
	6	Variable Interest Entities, Internal Investment Accounting Alternatives, and Other Issues	LO: 6-1; 6-2; 3-2; 3-3b; 3-3c; 3-4; 2-6a; 2-8; 3-5; 3-6	51-54; 60-63; 103-106; 115-121; 261-272	
4	7	Financial Reporting and the Securities and Exchange Commission, Segment and Interim Reporting	Chapters 12 & 8	349-372; 557-577	Homework #4; Group Quiz #3
	8	Partnerships, Formation and Operations	Chapter 14	629-650	
5	9	Partnerships: Termination and Liquidation	Chapter 15	667-685	Homework #5; Final Exam; Consolidations Case
	10	Final Exam			