

**ACCOUNTING 5302  
ADVANCED ACCOUNTING  
COLLEGE OF BUSINESS ADMINISTRATION  
THE UNIVERSITY OF TEXAS AT EL PASO  
FALL 2021**

**Contact Information**

Instructor: Adam Esplin, Ph.D., Assistant Professor of Accounting  
Office: 257 Business Administration Building  
Email: [aesplin@utep.edu](mailto: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)  
Tues.: noon – 1:00 PM Zoom (online)  
Thurs.: noon – 1:00 PM Zoom (online)

<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**

Textbook: Hoyle, Schaefer & Douplik, *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/esplin-advanced-accounting2021>

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: 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](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 complete and submit online homework assignments.

Calculator: Cell phones may not be used as calculators.

**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.

**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).
- For general questions (questions that other students might also have) please post to the course discussion board and I will respond there.

**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/>

**COVID-19 Precaution Statement**

If you have tested positive for COVID-19, you are encouraged to report your results to [covidaction@utep.edu](mailto:covidaction@utep.edu), so that the Dean of Students Office can provide you with support and help with communication with your professors. It is important to follow all instructions that you receive as part of the diagnosis, including isolation and staying at home until a negative test is produced.

If you experience COVID-19 symptoms, please follow the isolation protocol by staying at home and getting tested as soon as possible. If the test is negative but you are still seeking accommodations, please contact the Dean of Students Office for guidance in a timely manner. Your instructor will work with the Dean of Students Office to determine the extent of any such accommodations.

We strongly encourage you to think and act proactively in all matters related to COVID-19 and your academic endeavors. The Center for Disease Control and Prevention recommends that people in areas of substantial or high COVID-19 transmission wear face masks when indoors in groups of people. The best way that Miners can take care of miners is to get the vaccine. If you still need the vaccine, it is widely available in the El Paso area, and will be available at no charge on campus during the first week of classes. For more information about the current rates, testing, and vaccinations, please visit [epstrong.org](http://epstrong.org).

**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 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.

**Grades**

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

**Exams:**

Exam I	Wednesday, September 1 <sup>st</sup> (in class)	100 points
Exam II	Saturday, September 18 <sup>th</sup> (in class)	100 points

**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	<u>25 points</u>
Total Possible Points	425 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 (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 administered during the course of the semester. 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 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.

**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.

<b>Date</b>	<b>Class</b>	<b>Theme</b>	<b>Topic</b>	<b>Chapter/Learning Objectives</b>	<b>Pages from Textbook</b>	<b>Deliverable</b>
Wed, 8/18	1		Course Intro, The Equity Method of Accounting for Investments	Chapter 1	pp. 1-25	
Sat, 8/21	2	El Paso Chihuahuas	Consolidation of Financial Information, Consolidations-Subsequent to the Date of Acquisition	LO: 2-1 to 2-3; 2-5 to 2-7; 3-1 to 3-3a	pp. 39-47; 49-60; 91-106	<b>Homework #1</b>
Wed, 8/25	3	El Paso Strong	Consolidated Financial Statements and Outside Ownership	LO: 4-1 to 4-8	pp. 157 - 179	<b>Homework #2</b>
Sat, 8/28	4	Go Miners; Beat the Aggies!	Consolidated Financial Statements-Intra-Entity Asset Transactions	Chapter 5	pp. 213-242	<b>Homework #3</b>
Wed, 9/1	5			<b>Exam I</b>		<b>Homework #4</b>
Sat, 9/4	6	El Paso Locomotives	Intra-Entity Debt, Step Acquisitions, Contingent Consideration	LO: 2-4; 3-8; 4-9 to 4-10; 6-3	pp. 47-49; 123-125; 179-187; 274-282	

<b>Date</b>	<b>Class</b>	<b>Theme</b>	<b>Topic</b>	<b>Chapter/Learning Objectives</b>	<b>Pages from Textbook</b>	<b>Deliverable</b>
Wed, 9/8	7	End of Summer!	Variable Interest Entities, Internal Investment Accounting Alternatives, and Other Issues	LO: 2-6a; 2-8; 3-2; 3-3b to 3-6; 6-1 to 6-2	pp. 51-54; 60-63; 92-95; 106-122; 263-274	<b>Homework #5</b>
Sat, 9/11	8	USA/Patriot Day	Segment and Interim Reporting	Chapter 8	pp. 365-390	<b>Homework #6</b>
Wed, 9/15	9	Día de la independencia de México	Financial Reporting and the Securities and Exchange Commission	Chapter 12	pp. 593-613	<b>Homework #7</b>
Sat, 9/18	10			<b>Exam II</b>		<b>Homework #8</b>