ACCOUNTING 5302
ADVANCED ACCOUNTING
WOODY L. HUNT COLLEGE OF BUSINESS
THE UNIVERSITY OF TEXAS AT EL PASO
SPRING 2024

Contact Information
Instructor: Adam Esplin, Ph.D.
Office: 260C Business Administration Building
Email: aesplin@utep.edu
Office Hours: Tues.: 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: Tues.: 5:30 PM – 9:30 PM GBC 520A
Sat.: 12:30 PM – 4:30 PM GBC 110C

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
McGraw-Hill Connect provides an online version of the textbook and 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=TAELZXzB04&feature=emb_logo
(2) Connect Web Access: Weekly homework assignments will be completed using the McGraw-Hill Connect platform.

Technology Requirements:
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 campus.


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 recording, 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 Policy
The University is committed to providing reasonable accommodations to students with documented disabilities. Students who become pregnant may also request reasonable accommodations, in accordance with state and federal laws and regulations and University policy. Accommodations that constitute undue hardship are not reasonable. To make a request, please register with the UTEP Center for Accommodations and Support Services (CASS). Contact CASS at 915-747-5148, email them at cass@utep.edu, or apply for accommodations online via the CASS portal.

Scholastic Integrity
Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures. It includes, but is not limited to, cheating, plagiarism, and collusion. Cheating may involve copying from or providing information to another student, possessing unauthorized materials during a test, or falsifying research data on laboratory reports. Plagiarism occurs when someone intentionally or knowingly represents the words or ideas of another as one's own. Collusion involves collaborating with another person to commit any academically dishonest act. Any act of academic dishonesty attempted by a UTEP student is unacceptable and will not be tolerated. All suspected violations of academic integrity at The University of Texas at El Paso must be reported to the Office of Student Conduct and Conflict Resolution (OSCCR) for possible disciplinary action. To learn more, please visit HOOP: Student Conduct and Discipline.

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
Use of AI technologies or automated tools, particularly generative AI such as ChatGPT or DALL-E, is not allowed for assignments in this class. Each student is expected to use critical and creative thinking
skills to complete tasks and not rely on computer-generated ideas. Any direct use of AI-generated materials submitted as your own work will be treated as plagiarism and reported to the Office of Student Conduct and Conflict Resolution (OSCCR).

**UTEP Resources: Where you can go for assistance**

UTEP provides a variety of student services and support. Please refer to the QR code below for a listing of campus resources.

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**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>Tuesday, January 23rd (in class)</td>
<td>100</td>
</tr>
<tr>
<td>Exam II</td>
<td>Tuesday, February 13th (in class)</td>
<td>100</td>
</tr>
</tbody>
</table>

**Assignments/Quizzes/Cases:**

<table>
<thead>
<tr>
<th>Assignment Type</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Connect Homework Assignments</td>
<td>120</td>
</tr>
<tr>
<td>In-class group activities</td>
<td>80</td>
</tr>
</tbody>
</table>

**Participation/Professionalism Activities:**

<table>
<thead>
<tr>
<th>Activity Type</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class participation/professionalism</td>
<td>25</td>
</tr>
<tr>
<td>Total Possible Points</td>
<td>425</td>
</tr>
</tbody>
</table>

Grades are assigned using the following scale:

<table>
<thead>
<tr>
<th>Grade Level</th>
<th>Percentage of Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90.0 to 100.0%</td>
</tr>
<tr>
<td>B</td>
<td>80.0 to 89.9%</td>
</tr>
<tr>
<td>C</td>
<td>70.0 to 79.9%</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>Tues, 1/9</td>
<td>1</td>
<td>Course Intro, The Equity Method of Accounting for Investments</td>
<td>Chapter 1</td>
<td>pgs. 1-25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sat, 1/13</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>Tues, 1/16</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, 1/20</td>
<td>4</td>
<td>Go Miners, beat Western KY!</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>Tues, 1/23</td>
<td>5</td>
<td></td>
<td>Exam I</td>
<td></td>
<td></td>
<td>Homework #4</td>
</tr>
<tr>
<td>Sat, 1/27</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>Tues, 1/30</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, 2/3</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>Tues, 2/6</td>
<td>9</td>
<td></td>
<td>Financial Reporting and the Securities and Exchange Commission</td>
<td>Chapter 12</td>
<td>pgs. 591-611</td>
<td>Homework #7</td>
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<tr>
<td>Sat, 2/10</td>
<td></td>
<td></td>
<td>No class</td>
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</tr>
<tr>
<td>Tues, 2/13</td>
<td>10</td>
<td></td>
<td>Exam II</td>
<td></td>
<td></td>
<td>Homework #8</td>
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</table>