

**ACCOUNTING 3321
INTERMEDIATE ACCOUNTING I
COLLEGE OF BUSINESS ADMINISTRATION
THE UNIVERSITY OF TEXAS AT EL PASO
SPRING 2021**

Contact Information

Instructor: Adam Esplin, Ph.D., Assistant Professor of Accounting
Office: 205 Business Administration Building
Email: aesplin@utep.edu
Office Hours: Tuesdays: 9:00 AM to 11:00 AM
Thursdays: 1:00 PM to 3:00 PM
And by appointment

Office hours are held in Zoom. No appointment is needed. Please join at:

<https://utep-edu.zoom.us/j/6282280244?pwd=QktkNENzNEFZVW9FcFBNa2VXOHJrdz09>

or

Meeting ID: 628 228 0244
Passcode: Account4it

Required Course Materials

Textbook: Spiceland, Nelson & Thomas, *Intermediate Accounting*, 10e, McGraw-Hill Education, 2020.
You must purchase Connect access through McGraw-Hill. You can purchase it here:

<https://connect.mheducation.com/class/a-esplin-spring-2021>

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 access to the homework and practice questions for 18 months of access (which will cover Intermediate II as well). 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.

Calculator: Financial calculator capable of performing time value of money calculations (recommended). Cell phones may not be used as calculators.

Technology Requirements:

- (1) Access to a computer with reliable internet access to view online lectures, participate in office hours and live review 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 3 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).

Pre-requisites

Completion of ACCT 2302 with a C or better.

Course Description

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 historical and prospective financial and non-financial information in accordance with U.S. GAAP.

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 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 I	100 points
Midterm Exam II	100 points
Final Exam	125 points

Assignments:

Connect Homework Assignments (Ten points each):	110 points
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Quizzes:

Syllabus Quiz	10 points
Group Quizzes	40 points
Professor Check-in	<u>20 points</u>
Total Possible Points	505 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 (325 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. I will conduct live review sessions through Zoom prior to each exam.

Homework Assignments (110 points)

Homework assignments will cover concepts from class lecture videos and slides. Homework is due at midnight on Saturday of the week assigned and must be submitted electronically via Connect. Each homework assignment is worth ten points. Late assignments are accepted, however a late penalty of 5% per day late will be assessed.

Syllabus Quiz (10 points)

The syllabus quiz is taken on Blackboard. It is worth 10 points and is due by 11:59 pm on Saturday, January 23rd. It is an open book quiz. You may use the syllabus to take it and you may take the quiz as many times as you like. I will use your highest score. The purpose of the quiz is to ensure you understand the course requirements as outlined on the syllabus.

Group Quizzes (40 points)

There are five group quizzes during the semester worth 10 points each. Groups will be formed during the first two weeks of the semester. Most groups will be made up of 4 students. You may choose the members of your group, or I will assign you to a group. I will drop your lowest quiz score.

Professor Check-ins (20 points)

You must complete two check-ins with me over the course of the semester. This involves attending one of my office hour sessions with your video and audio on. You can attend to ask a question or simply to discuss how you are doing in the class. You may attend during one of my normal office hour sessions, or if you are unavailable during my normal office hours, you may send me an email to set up another time to meet on Zoom. (If you need to meet outside of my normal office hours, you must email me to request a time at least one week prior to the required completion date.) The first professor check-in must be completed by Saturday, February 20th. The second professor check-in must be completed between

February 28th and May 6th. Immediately after completing each of the professor check-ins, please send me an email with the date and time that you completed the check-in.

Accounting Tutoring

Accounting tutoring is provided virtually by the Department of Accounting. More information, including schedules and login information, can be found here: <https://www.utep.edu/business/accounting-and-information-systems/resources/practice%20Sets.html>.

Extra Credit (5 points)

There is only one opportunity for extra credit in this course. If at least 80% of all students enrolled in your section at the end of the semester complete the UTEP course evaluation for the class, each student will receive 5 points extra credit.

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 week and all due dates. Any 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 via Blackboard. You have the responsibility to be aware of such changes by checking Blackboard regularly and attending class.

Test Proctoring Software

Three course assessments (two midterms and a final exam) 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 may 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.

WEEK	TOPIC	READING	DELIVERABLE	DUE AT 11:59 PM ON
1	Course Intro	Syllabus	Syllabus Quiz	Saturday, January 23 rd
2	Environment and Theoretical Structure of Financial Accounting	Chapter 1	Homework #1	Saturday, January 30 th
3	Review of the Accounting Process	Chapter 2	Group Quiz #1 and Homework #2	Saturday, February 6 th
4	The Balance Sheet and Financial Disclosures	Chapter 3	Homework #3	Saturday, February 13 th
5	The Income Statement, Comprehensive Income and the Statement of Cash Flows	Chapter 4	Group Quiz #2, Homework #4, Last week for Professor Check-in #1	Saturday, February 20 th
6	Exam Review		Mid-term Exam I	Saturday, February 27 th
7	Time Value of Money Concepts	Chapter 5	Homework #5	Saturday, March 13 th
8	Revenue Recognition	Chapter 6	Group Quiz #3 and Homework #6	Saturday, March 20 th
Spring Break				
9	Cash and Receivables	Chapter 7	Homework #7	Saturday, March 27 th
10	Exam Review		Mid-term Exam II	Saturday, April 3 rd
11	Inventories: Measurement	Chapter 8	Homework #8	Saturday, April 10 th
12	Inventories: Additional Issues	Chapter 9	Group Quiz #4 and Homework #9	Saturday, April 17 th
13	Property, Plant, and Equipment and Intangible Assets: Acquisition	Chapter 10	Homework #10	Saturday, April 24 th
14	Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition	Chapter 11	Group Quiz #5 and Homework #11	Saturday, May 1 st
15	IFRS		Last week for Professor Check-in #2	
16	Exam Review			
Finals Week			Final Exam	Friday, May 14 th