Accounting 3321
Intermediate Accounting I
Woody L. Hunt College of Business
The University of Texas at El Paso
Summer 1 2024

Contact Information
Instructor: Adam Esplin, Ph.D.
Office: 260C Business Administration Building
Email: aesplin@utep.edu
Office Hours: Mondays: 11:30 AM to 1:30 PM;
Wednesdays: 11:30 AM to 1:30 PM
and by appointment
Class Time: Monday through Friday: 9:20 AM to 11:30 AM; COBA 319

Required Course Materials

You must purchase Connect access through McGraw-Hill. You can buy it by logging onto the course Blackboard site and clicking on one of the homework assignments.

This will give you 18 months of access, covering Intermediate II. It provides an online version of the textbook, homework, and practice questions. A hard copy of the book is not required.

Websites:
(1) Blackboard: Students should check Blackboard regularly throughout the course (multiple times weekly). Blackboard announcements will be the primary form of communication to students.
(2) Connect Web Access: Homework assignments 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: Financial calculator capable of performing time value of money calculations (recommended). 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

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.

Excused Absences and Course Drop Policy
According to the UTEP Catalog, “At the discretion of the instructor, a student can be dropped
from a course because of excessive absences or lack of effort. A grade of “W” will be assigned
before the course drop deadline and a grade of “F” after the course drop deadline.” See Policies
and Regulations in the UTEP Undergraduate Catalog for a list of excused absences. Therefore, if
I find that, due to non-performance in the course, you are at risk of failing, I will drop you from
the course. I will provide 24-hour advance notice via email.

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.

Guidance on Artificial Intelligence
AI technologies or automated tools, particularly generative AI such as ChatGPT or DALL-E, are
not allowed for assignments in this class. Students are 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).

Course Resources: Where you can go for assistance
UTEP provides various student services and support. For a listing of campus resources, please refer to the QR code below or visit https://www.utep.edu/advising/student_resources/student-success-resource-hub.html.

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

**Exams:**
- Midterm Exam: Thursday, June 20th (in class) 150 points
- Final Exam: Tuesday, July 9th, 9 am to noon 150 points

**Assignments:**
- Connect Homework Assignments (Ten points each): 110 points
- In-class Activities 150 points

**Participation/Professionalism Activities:**
- Class Participation/Professionalism 25 points
- Total Possible Points 585 points

Grades are assigned using the following scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Achievement</th>
<th>Percentage of Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Excellent</td>
<td>90.0 to 100.0%</td>
</tr>
<tr>
<td>B</td>
<td>Good</td>
<td>80.0 to 89.9%</td>
</tr>
<tr>
<td>C</td>
<td>Average</td>
<td>70.0 to 79.9%</td>
</tr>
<tr>
<td>D</td>
<td>Below Average but Passing</td>
<td>60.0 to 60.9%</td>
</tr>
<tr>
<td>F</td>
<td>Failure</td>
<td>&lt; 60%</td>
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</table>

I reserve the right to relax these cut-off points depending upon class performance.
Exams (300 points)
If you have an unforeseeable legitimate emergency (e.g., severe 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. Please bring your calculator, student ID card, and a blank Scantron sheet for all exams. All exams are closed book and closed note.

Homework (110 points)
In general, homework assignments will review concepts from previous class lectures. Homework is due electronically via Connect by midnight. Each homework assignment is worth ten points. Late assignments are accepted; however, a late penalty of 5% per day will be assessed. You must press submit on Connect to turn in your homework (it will not automatically submit).

In-class Activities (150 points)
We will complete fifteen in-class activities worth ten points each throughout the term. You must be present in class to complete the in-class activity. I will give you full credit (ten points) for your two lowest scores on the in-class activities.

Class Participation and Attendance (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 with 17 participation points. The more you volunteer answers or ask questions, the higher your participation credit will be. Unprofessional behavior (such as inappropriate cell phone use, texting, inappropriate discussions, and tardiness) may reduce participation points. Please turn off cell phones during class to minimize disruptions. I will implement a seating chart on the second day of class 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 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
Below is the course calendar with a class-by-class description of course activities. It includes the topics covered in 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 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 via Blackboard. You are responsible for being aware of such changes by checking Blackboard regularly and attending class.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topics</th>
<th>Chapters</th>
<th>Assignment (Due before midnight)</th>
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</thead>
<tbody>
<tr>
<td>Mon, 6/10</td>
<td>Course Intro, Structure of Accounting</td>
<td>Ch. 1 &amp; 2</td>
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<tr>
<td>Tues, 6/11</td>
<td>Review of Accounting Process</td>
<td>Ch. 2</td>
<td></td>
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<tr>
<td>Wed, 6/12</td>
<td>Balance Sheet and Financial Disclosures</td>
<td>Ch. 3</td>
<td>Chapter 1 Homework</td>
</tr>
<tr>
<td>Thurs, 6/13</td>
<td>Balance Sheet and Financial Disclosures; Income Statement</td>
<td>Ch. 3 &amp; 4</td>
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<tr>
<td>Fri, 6/14</td>
<td>Multi Step Income; Separately Reported Items</td>
<td>Ch. 4</td>
<td>Chapter 2 Homework</td>
</tr>
<tr>
<td>Mon, 6/17</td>
<td>Accounting Changes, Comprehensive Income, Statement of Cash Flows</td>
<td>Ch. 4</td>
<td>Chapter 3 Homework</td>
</tr>
<tr>
<td>Tues, 6/18</td>
<td>Time Value of Money &amp; Mid-term Review</td>
<td>Ch. 5</td>
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<td>Wed, 6/19</td>
<td><strong>No Class: Juneteenth</strong></td>
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<tr>
<td>Thurs, 6/20</td>
<td><strong>Mid-term Exam</strong></td>
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<td>Chapter 4 &amp; 5 Homework</td>
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<tr>
<td>Fri, 6/21</td>
<td>Revenue Recognition</td>
<td>Ch. 6</td>
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<tr>
<td>Mon, 6/24</td>
<td>Revenue Recognition</td>
<td>Ch. 6</td>
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<tr>
<td>Tues, 6/25</td>
<td>Cash and Receivables</td>
<td>Ch. 7</td>
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<tr>
<td>Wed, 6/26</td>
<td>Receivables</td>
<td>Ch. 7</td>
<td>Chapter 6 Homework</td>
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<tr>
<td>Thurs, 6/27</td>
<td>Inventories: Measurement</td>
<td>Ch. 8</td>
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<td>Fri, 6/28</td>
<td>Inventories: Additional Issues</td>
<td>Ch. 8 &amp; 9</td>
<td>Chapter 7 Homework</td>
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<tr>
<td>Mon, 7/1</td>
<td>Property, Plant, and Equipment and Intangible Assets: Acquisition</td>
<td>Ch. 10</td>
<td>Chapter 8 &amp; 9 Homework</td>
</tr>
<tr>
<td>Tues, 7/2</td>
<td>Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition</td>
<td>Ch. 10 &amp; 11</td>
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<tr>
<td>Wed, 7/3</td>
<td>PPE &amp; Intangible Assets</td>
<td>Ch 11</td>
<td>Chapter 10 Homework</td>
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<tr>
<td>Thurs, 7/4</td>
<td><strong>No Class: Independence Day</strong></td>
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<td>Fri, 7/5</td>
<td>PPE &amp; Intangible Assets</td>
<td>Ch 11</td>
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<td>Mon, 7/8</td>
<td>IFRS &amp; Final Review</td>
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<td>Chapter 11 Homework</td>
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<tr>
<td>Tues, 7/9</td>
<td><strong>Final Exam at University scheduled time</strong></td>
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