

**ACCOUNTING 3321  
INTERMEDIATE ACCOUNTING I  
COLLEGE OF BUSINESS ADMINISTRATION  
THE UNIVERSITY OF TEXAS AT EL PASO  
SPRING 2019**

**Contact Information**

Instructor: Aaron Nelson, Ph.D., Assistant Professor of Accounting  
Office: 206 Business Administration Building  
Email: ASNelson@utep.edu  
Office Hours: T / TH: 1:00 p.m. – 3:00 p.m.  
Class Time: M-F: 9:20 a.m. – 11:30 a.m. BUSN 318

**Required Course Materials**

Textbook: Spiceland, Nelson & Thomas, *Intermediate Accounting*, 10e, McGraw-Hill/Irwin, 2019.  
You must purchase Connect access through McGraw-Hill. You can purchase it here:

Link: <https://connect.mheducation.com/class/a-nelson-summer>

or by logging onto the course Blackboard site and clicking on one of the homework assignments.

The cost is approximately \$120.00 for 18 months of access (which will cover Intermediate II as well). 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. If you have previously purchased the 9<sup>th</sup> edition and still have an active account, I can put you in contact with a representative from McGraw-Hill to upgrade to the 10<sup>th</sup> edition.

Websites: (1) Blackboard Webpage  
(2) Connect Web Access

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

**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](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/>

**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. You may not complete an attendance quiz for someone else, or turn in an attendance quiz if you are not present in class. **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:	Monday, July 22 <sup>nd</sup> (in class)	100 points
Final Exam:	Finals Week	150 points

#### Assignments:

Connect Homework Assignments (Ten points each, drop one):	100 points
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#### Participation/Professionalism Activities:

Class participation/professionalism	25 points
In-class attendance quizzes (Five points each, drop two)	25 points
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 (250 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, your student ID card and a blank Scantron sheet. All exams are closed book and closed note. You will be asked to leave all coats, backpacks, non-approved electronic devices (e.g. cell phones and tablets), etc. at the side or front of the examination room. Be prepared to change seats once all students have entered the examination room. Please note the final exam will be comprehensive.

### Homework (100 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 ten points. I will drop your lowest homework score when calculating your course grade.

**Class Participation and Attendance (50 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 17 participation points. The more you volunteer answers or ask questions, the higher your participation credit will be. Additionally, the completion of ungraded assignments (i.e. Hello Sheet) will count towards participation. Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, and/or tardiness) may reduce your participation points. Please turn off cell phones during class to minimize disruptions.

Attendance is tracked through occasional attendance quizzes. Seven quizzes will be given throughout the semester. Each quiz is worth five points and your lowest two quiz scores will be dropped. You will receive at least 3 points on each quiz if you are present in class and take the quiz.

**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.

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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>Description</b>	<b>Reading</b>	<b>HW Due</b>
	Course Overview, overview of financial reporting,		
9-Jul	Conceptual Framework, Review Assignment	Ch 1	
	Review of Accounting Cycle, Adjusting Entries,		
10-Jul	Financial Statements, Closing Entries	Ch 2	
11-Jul	Balance Sheet, Disclosure, Ratios	Ch 3	
12-Jul	Balance Sheet, Disclosure, Ratios	Ch 3	Ch. 1, 2
13-Jul			
14-Jul			
15-Jul	Comprehensive Income, Multistep Income	Ch 4	
	Separately Reported Items, Accounting Changes,		
16-Jul	Comprehensive Income	Ch 4	Ch. 3
17-Jul	Revenue Recognition	Ch 6	
18-Jul	Revenue Recognition	Ch 6	Ch. 4
19-Jul	Catch Up / Review for Midterm		
20-Jul			Ch. 6
21-Jul			
22-Jul	<b>Midterm 1: In Class</b>	Ch 1-6	
23-Jul	Time Value of Money	Ch 5	
24-Jul	Cash and Receivables	Ch 7	
25-Jul	Receivables	Ch 7	Ch. 5
26-Jul	Inventory	Ch 8	
27-Jul			Ch. 7
28-Jul			
29-Jul	Inventory	Ch 8-9	
30-Jul	Acquisition and Disposition	Ch 10	
31-Jul	Property, Plant, and Equipment	Ch 11	Ch. 8
1-Aug	Property, Plant, and Equipment	Ch 11	Ch. 9
2-Aug	Catch Up / Review for Final		Ch. 10, 11