

**ACCOUNTING 3321  
INTERMEDIATE ACCOUNTING I  
COLLEGE OF BUSINESS ADMINISTRATION  
THE UNIVERSITY OF TEXAS AT EL PASO  
Fall 2020**

**Contact Information**

Instructor: Aaron Nelson, Ph.D., Assistant Professor of Accounting  
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Email (Best): ASNelson@utep.edu  
Office Hours: I will be available to meet virtually by appointment.  
Class Time: Online and Asynchronous

**Course Delivery**

Due to measures being taken for COVID-19, all of the course lectures will be delivered online. Pre-recorded lectures will be posted on Blackboard. The lectures will supplement your own study of the material through the book, just as they should in a normal course. I recommend that you finish watching the lectures in time to complete the homework and quiz for each chapter. Homework and quizzes will be due almost weekly to help you keep up to date with the course.

**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. Use the section with the same CRN as the class that you registered for:

Link: <https://connect.mheducation.com/class/n-aaron-12193>  
<https://connect.mheducation.com/class/n-aaron-12194>

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.

**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. 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 1:	September 21 <sup>st</sup> – 27 <sup>th</sup>	100 points
Midterm 1:	October 26 <sup>th</sup> – November 1 <sup>st</sup>	100 points
Final Exam:	Finals Week	150 points

#### Assignments:

Connect Homework Assignments (Ten points each, drop one): 100 points

#### Participation/Professionalism Activities:

Chapter Quizzes ( Five points each, drop one)	50 points
Total Possible Points	500 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 (350 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. Exams will be completed online through Respondus Lockdown Browser. All exams are closed book and closed note. You may have a calculator and scratch paper on your desk.

**Homework (100 points)**

In general, homework assignments will review concepts from previous class lectures. **Homework assignments will be due at 11:59 pm on Sundays of the week designated on the calendar.** 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)**

It is necessary to keep up to date on the class. Homework assignments will be do regularly. Additionally, there will be brief quizzes for each chapter. These will be done through the Respondus Lockdown Browser and should be completed after watching the videos for the relevant section. The quizzes will be due at the same time as homework from the chapter. Each quiz is worth 5 points and there will be one for each of the 11 chapters. I will drop your lowest score, for a total of 50 possible points.

**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 week-by-week 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 via Blackboard. You have the responsibility to be aware of such changes by checking Blackboard regularly.

<b>Week</b>	<b>Date</b>	<b>Description</b>	<b>Reading</b>	<b>HW Due</b>
1	8/24/2020	Course Overview, overview of financial reporting, Conceptual Framework, Review Assignment	Ch 1	Ch 1
2	8/31/2020	Review of Accounting Cycle, Adjusting Entries, Financial Statements, Closing Entries	Ch 2	Ch 2
3	9/7/2020	Balance Sheet, Disclosure, Ratios	Ch 3	Ch 3
4	9/14/2020	Comprehensive Income, Multistep Income, Separately Reported Items, Accounting Changes	Ch 4	Ch 4
5	9/21/2020	Midterm 1	Ch 5	
6	9/28/2020	Time Value of Money, Revenue Recognition		Ch 5
7	10/5/2020	Revenue Recognition	Ch 6	
8	10/12/2020	Revenue Recognition, Cash and Receivables	Ch 7	Ch 6
9	10/19/2020	Receivables		Ch 7
10	10/26/2020	Midterm 2	Ch 8	
11	11/2/2020	Inventory		Ch 8
12	11/9/2020	Inventory	Ch 9	Ch 9
13	11/16/2020	Acquisition and Disposition	Ch 10	Ch 10
14	11/23/2020	Thanksgiving		
15	11/30/2020	Property, Plant, and Equipment	Ch 11	Ch 11
16	12/7/2020	Final Exam		