

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

**Contact Information**

Instructor: Aaron Nelson, Ph.D., Assistant Professor of Accounting  
Office: 208 Business Administration Building  
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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-22781>  
<https://connect.mheducation.com/class/n-aaron-21909>

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, but can be rented rather inexpensively.

**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. Exams and quizzes will be given online using Respondus Lockdown Browser and a Webcam. A webcam is required for the course. I allow you to create a note sheet for each exam, have scratch paper, and use a financial calculator during the test. Use of other materials is considered cheating and will be recorded. **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:	February 22 <sup>nd</sup> – 28 <sup>th</sup>	100 points
Midterm 2:	April 5 <sup>th</sup> – 11 <sup>th</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). You have a full week for each exam, so excuses should be limited. Otherwise, a "0" will be designated for any missed exam. Exams will be completed online through

Respondus Lockdown Browser with a webcam. I will allow one page of notes that you create for yourself to use on the exam. You also 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.

**Extra Credit (5 points)**

Due to the unusual circumstances that we are working through, I am offering more extra credit than normal. First, 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.

Additionally, I am offering 5 extra credit points for checking in with me throughout the semester. You can get 5 points for contacting me before the first Midterm, 5 more for contact between the first and second Midterms, and 5 more for contacting me between the second Midterm and the Final. This can be as simple as an email telling me that you are doing fine, but asking questions about material or the class counts, we can also have a zoom discussion about anything in the class or your goals for the class and your degree. For the first contact, I would love to hear who you are, where you are from, your major, your goals for the class and the degree that leads into your career, and anything else that you want to tell me.

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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. At this point, all of the lectures are recorded and homeworks will be available from day one. You can get ahead of the class if you would like, but quizzes and tests will only be available during the designated week. Please do not fall behind in the course. We cover a lot of material and it is difficult to catch up.

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	1/18/2021	Course Introduction, register for connect, get going		
2	1/25/2021	Course Overview, overview of financial reporting, Conceptual Framework, Review Assignment	Ch 1	Ch 1
3	2/1/2021	Review of Accounting Cycle, Adjusting Entries, Financial Statements, Closing Entries	Ch 2	Ch 2
4	2/8/2021	Balance Sheet, Disclosure, Ratios	Ch 3	Ch 3
5	2/15/2021	Comprehensive Income, Multistep Income, Separately Reported Items, Accounting Changes	Ch 4	Ch 4
6	2/22/2021	<b>Midterm 1</b>	Ch 5	
7	3/1/2021	Time Value of Money, Revenue Recognition		Ch 5
8	3/8/2021	Revenue Recognition	Ch 6	
9	3/15/2021	Spring Break		
10	3/22/2021	Revenue Recognition, Cash and Receivables	Ch 7	Ch 6
11	3/29/2021	Receivables		Ch 7
12	4/5/2021	<b>Midterm 2</b>	Ch 8	
13	4/12/2021	Inventory		Ch 8
14	4/19/2021	Inventory	Ch 9	Ch 9
15	4/26/2021	Acquisition and Disposition	Ch 10	Ch 10
16	5/3/2021	Property, Plant, and Equipment	Ch 11	Ch 11
17	5/10/2021	<b>Final Exam</b>		

**Quiz/HW Due Due Date**

Ch 1	1/31/2021
Ch 2	2/7/2021
Ch 3	2/14/2021
Ch 4	2/21/2021
Ch 5	3/7/2021
Ch 6	3/28/2021
Ch 7	4/4/2021
Ch 8	4/18/2021
Ch 9	4/25/2021
Ch 10	5/2/2021
Ch 11	5/9/2021