

Accounting 2302 – T/R 10:30 am  
Fall 2021 CRN 14945  
Office hours: T/R 2:00 pm – 3:00 pm

Instructor: Bo Gao  
Office: CoBA 205  
Phone:  
Email: [bgao@utep.edu](mailto:bgao@utep.edu)

---

### **Required Materials:**

Financial and Managerial Accounting, Warren Reeve Tayler 15<sup>th</sup> edition  
CengageNOW

Practice Set available from Accounting Society \$20 (availability to be provided during the semester)

6 function calculator (add, subtract, multiply and divide) No cell phones will be allowed on exams or quizzes

### **Course Objectives:**

1. Continue the study of financial accounting, including statement of cash flows and ratio analysis
2. Develop an understanding of accounting concepts and procedures as they apply to the study of managerial accounting and cost accounting systems.
3. Use accounting information for short-term planning and decision-making.
4. Know how to solve and interpret ratio analysis for a company.

Understanding of the course objectives and ability to meet these objectives will be measured by:

1. comprehensive final examination
2. in-class problems, quizzes and exams
3. common homework assignments
4. departmental-prepared practice set.

**Operating Procedures:** Every student must purchase the book and the purchase will include Cengage. Homework and Adaptive Study Plan Quizzes will be done in Cengage on Blackboard. You are to have read the chapter by the first day it is assigned and completed the corresponding adaptive study plan quiz assignment before coming to class. You are expected to bring your book, paper, pencil and calculator to class each day to actively work/solve problems in class. **No cell phones will be allowed at any time during class and must be silenced and in your backpack at all times.**

### **Textbook Options: How to buy your Course Materials for ACCT 2302.**

Step 1: Sign into **Blackboard** and click on the **ACCT 2302** course link.

Step 2: Click on the Cengage link: **CengageNOW eBook and Homework.**

Step 3: Sign into your Cengage account to access your course materials.

If you previously purchased Cengage Unlimited and accessed the first multi-term **ACCT 2301 CengageNOW** course, you will be able to access the subsequent multi-term **ACCT 2302 CengageNOW** course even after your Cengage Unlimited plan ends. The course must use the same textbook/edition as the first course. (If you did not purchase access to CengageNOW for ACCT 2301 – you will need to purchase access online or at the UTEP bookstore.) Any problems with accessing the textbook please contact Lisa Goodrich at [lisa.goodrich@cengage.com](mailto:lisa.goodrich@cengage.com).

**Handouts:** I will provide you with a handout for each chapter. In these handouts you will be given problems to work out in class. The more you practice these problems along with the homework problems the more successful you will be. Practicing accounting is extremely important to mastering the content. These handouts are a supplement to your homework and quizzes and are not for a grade; therefore, you will not need to turn them in. Handouts are to help you study for quizzes and exams. Each class please bring your handout, textbook, pencil and calculator.

**Homework and Adaptive Study Quizzes:** Homework and Adaptive Study Plan Quizzes (ASPQ) are done in Cengage on Blackboard. To access the ASPQ and the chapter homework click on the left-hand side of the navigation pane in Blackboard and then click on CengageNow Ebook, Homework and ASP. Next click on Click here to access your ebook, Homework and ASP for ACCT 2302. All homework and ASP quizzes will be listed here. All ASP quizzes are due **before 7:30 am** on the day we start the chapter. These due dates are stated on the ASP Quiz assignment page at the end of the syllabus. All homework assignments are due on a Sunday evening **before 11:55 pm** on the dates stated on the homework assignment page at the end of the syllabus. You have unlimited takes to do the homework and the ASP quiz up until the due date. ASP Quizzes and homework will **NOT** be accepted after it is due and please do not ask me to reopen the assignments after the due date. All ASP quizzes and homework grades will be based on percentage and quality of completion. The grade you earn is the grade you will receive. All assignments for homework and ASP quizzes are on a 10-point scale. For example, if you get 89 points you will receive 8.9 points for the assignment.

**Exams:** Four exams are scheduled during the semester. **No make-up exams will be given**, but you may substitute your final exam score for only one missed exam, or for your lowest exam score. If you are planning on missing an exam, please notify me in advance or you will receive a zero. During the exams, all belongings will be placed at the front of the room until after you have finished the exam and cell phones must be silenced and are not be used in any way during the exam. Please use the restroom before the exam begins but if you need to use the restroom during the exam we will abide by the following rules: **“You have 80 minutes to complete this exam. If you need to use the restroom during the exam, we will be using the airplane method; only one person in the restroom at a time. To use the restroom, bring your exam, your scantron and your cell phone to the front of the classroom and place them face down on the podium. If there is an exam, scantron and cell phone on the podium you may not use the restroom until the other student returns.”** No cell phones may be used for any reason during an exam. Any student caught using a phone, taking a picture, texting, etc., or using any other type of technology during an exam, will be given a zero and turned over to the Office of Student Conduct and Conflict Resolution.

Exams will not be returned but you may stop by my office during office hours to view your exam or make an appointment to see it. All exam grades will be posted on Blackboard, usually within 48 hours.

**Quizzes:** A chapter quiz will be given for each chapter. **No make-up quizzes are given**; if you are late or leave early before the quiz is given you will NOT be allowed to take the quiz nor make it up. This quiz may be given on the first or second day that we cover the material on that

chapter. All students must be prepared to take the quiz by bringing a scantron and calculator to class each day.

**Attendance:** Class attendance is expected. If you attend class and miss 3 times or less you will receive all the attendance points for the semester and if you miss more than 3 times you will receive **NO points for attendance**. You will **not** be dropped from class because of numerous absences. It is the student's responsibility to drop the class on a timely basis before or on the drop date listed below. Attendance will be taken each day.

**Final Exam:** The final exam will be comprehensive and will count 20% of your course grade. A minimum score of 50% on the final exam is required to pass the course. This is a Department of Accounting policy. Instructions for the final exam are the same as all other exams and are as follows:

**“You have 2 hours and 45 minutes to complete this exam. If you need to use the restroom during the exam, we will be using the airplane method; only one person in the restroom at a time. To use the restroom, bring your exam, cell phone and your scantron to the front of the classroom and place them face down on the podium. If there is an exam, cell phone and scantron on the podium you may not use the restroom until the other student returns.”**  
**Any student caught using a phone, taking a picture, texting, etc., or using any other type of technology during an exam, will be given a zero and turned over to the Office of Student Conduct and Conflict Resolution.**

**Practice Set:** Completion of a multi-part practice set aids the student in understanding the application of cost accounting concepts and procedures as they apply to a small business. Excel worksheets will be prepared to document production reports. You will be told two weeks in advance when the practice sets are due; therefore, **NO PRACTICE SETS will be accepted LATE**. Please understand that the sharing of practice sets is a form of collusion, and instances of collusion will be forwarded to the Office of Student Conduct and Conflict Resolution. Do not print anything out for anyone else. This is a form of cheating. The cost of the practice set will be \$20 and be prepared to purchase them during class at the appointed time.

**Dropping From the Class with a “W”:**

The student drop deadline is before 5 pm on **October 29th**. The policy in the Accounting Department is that the Chair of the Department will **NOT** sign a drop form after the drop date. You must have the drop form signed by your advisor and then you must take the form to Records, Academic Services Building Room 123, on or before the drop date. Students are responsible for seeing they are dropped by the deadline, and will automatically receive a grade of “W”. After the student drop deadline, students will be dropped with a grade of “F” except under extraordinary circumstances. Refer to Academic Calendar @ [www.utep.edu/records](http://www.utep.edu/records) for important information regarding “Course Drop Policy.”

**Three-time Rule:**

The University has adopted a policy that limits undergraduate course enrollment. In most instances a student may enroll in an undergraduate class a maximum of three times, except with the permission of the student's academic dean. This includes enrollments that result in a grade

of “DR”, “F”, “D”, or “P”. A student may not enroll in a course in which a grade of “C” or higher has been previously earned. Moreover, a student may not enroll in a course in which he or she has an unresolved grade of “I”. A student may enroll more than three times in a course that is identified as “may be repeated for credit.”

### **Scholastic Dishonesty:**

**Any student caught using a phone, taking a picture, texting, etc., or using any other type of technology during an exam, will be given a zero and turned over to the Office of Student Conflict and Resolution.** The University of Texas at El Paso prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve based on the quality of the work produced by the individual. In the classroom and in all other academic activities, students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, and the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts. Proven violations of the detailed regulations, as printed in the Handbook of Operating Procedures (HOP) and available in the Office of Student Conduct and Conflict Resolution, may result in sanctions ranging from disciplinary probation, to failing grades on the work in question, to failing grades in the course, to suspension or dismissal, among others.

### **Student Standards of Conduct:**

Each student is responsible for notice of and compliance with the provisions of the Regents’ Rules and Regulations and the rules of the University. Copies of the Regents’ Rules and Regulations and all University rules are available for review in the office of: President, Vice President for Student Affairs, Dean of Students, Student Activities, and the University Library.

All students are expected and required to obey the law, to comply with the Regents’ Rules and Regulations, with System and University rules, with directives issued by an administrative official in the course of his or her authorized duties, and to observe standards of conduct appropriate for the University. A student who enrolls at the University is charged with the obligation to conduct him/herself in a manner compatible with the University’s function as an educational institution. Any student who engages in conduct that is prohibited by Regents’ Rules and Regulations, UT System or University rules, specific instructions issued by an administrative official or by federal, state, or local laws is subject to discipline whether such conduct takes place on or off campus or whether civil or criminal penalties are also imposed for such conduct.

**Policy on Disruptive Acts:** The obstruction or disruption of any teaching, research, administrative, disciplinary, public service or other authorized activity on campus or on property owned or controlled by the University is prohibited and will subject the student or group of students to disciplinary action.

An instructor may deny a student access to participate in class activity for up to two individual classes (or course related activity periods) for behavior that is disruptive to the learning or teaching environment. Individuals so denied may be immediately referred to the Office of Student Conduct and Conflict Resolution for additional disciplinary intervention including withdrawal from the course.

**Campus Carry:** Persons who hold a Concealed Handgun License can lawfully carry their gun into a UTEP classroom as long as it remains concealed. Open carry remains prohibited on campus. Should you feel someone is intentionally displaying a gun (or any other weapon for that matter), do not hesitate to call Campus Police (X 5611) or 9-1-1. For more information on campus carry, see <http://sa.utep.edu/campuscarry/>; for more information on overall campus safety, see <http://admin.utep.edu/emergency>

**Grading Policy:**

<b>4 exams (each exam worth 100 points)</b>	<b>400</b>
<b>Homework (10 points each chapter)</b>	<b>100</b>
<b>ASP Quizzes (10 points each chapter)</b>	<b>100</b>
<b>Quizzes (10 points each chapter)</b>	<b>100</b>
<b>Final Exam-Comprehensive</b>	<b>200</b>
<b>Practice Set</b>	<b>100</b>
<b>Bonus: Attendance</b>	<b>10</b>
<b>Total Points</b>	<b>1,000</b>

**Grading Guidelines:**

<b>More than 900 points</b>	<b>A</b>
<b>Between 800 and 899 points</b>	<b>B</b>
<b>Between 700 and 799 points</b>	<b>C</b>
<b>Between 600 and 699 points</b>	<b>D</b>
<b>Less than 600 points</b>	<b>F</b>

**Students with Disabilities**

If you feel you may have a disability that requires accommodations, contact the Center for Accommodations and Support Services (CASS) Office at 747-5148, or go to room 106 E. Union, or email: [cass@utep.edu](mailto:cass@utep.edu).

**COVID-19 PRECAUTIONS**

If you have tested positive for COVID-19, you are encouraged to report your results to [covidaction@utep.edu](mailto:covidaction@utep.edu), so that the Dean of Students Office can provide you with support and help with communication with your professors. It is important to follow all instructions that you receive as part of the diagnosis, including isolation and staying at home until a negative test is produced.

If you experience COVID-19 symptoms, please follow the isolation protocol by staying at home and getting tested as soon as possible. If the test is negative but you are still seeking accommodations, please contact the Dean of Students Office for guidance in a timely manner. Your instructor will work with the Dean of Students Office to determine the extent of any such accommodations.

We strongly encourage you to think and act proactively in all matters related to COVID-19 and your academic endeavors. The Center for Disease Control and Prevention recommends that people in areas of substantial or high COVID-19 transmission wear face masks when indoors in groups of people. The best way that Miners can take care of miners is to get the vaccine. If you still need the vaccine, it is widely available in the El Paso area, and will be available at no charge on campus during the first week of classes. For more information about the current rates, testing, and vaccinations, please visit [epstrong.org](http://epstrong.org).

### **2302 HW Schedule Common Exercises & Problems for Homework Tuesday/Thursday**

<b>Chapter</b>	<b>Exercises</b>	<b>“B” problems</b>	<b>Additional Information</b>
13	2,3,5,9,17	3	HW due September 5 before 11:55 pm
14	3,4,5,6,12,19,23	4	HW due September 12 before 11:55 pm
15	1,3,4,9,12,15,17	4	HW due September 26 before 11:55 pm
16	2,8,9,10,13	1,2	HW due October 3 before 11:55 pm
17	3,4,5,7,8,11,16,19	2,3	HW due October 17 before 11:55 pm
20	4,5,6,7,9,11,21,22	2	HW due October 24 before 11:55 pm
21	1,2,5,6,10	1	HW due October 31 before 11:55 pm
25	1,2,3,7,10,16,20,22,23	2	HW due November 7 before 11:55 pm
22	3,6,11,12,18,20	3	HW due November 21 before 11:55pm
23	1,4,5,7,8,9,15,17	3	HW due December 5 before 11:55 pm

The exercises and problems are to be completed using CengageNow and all exercises and problems are to be inputted into the computer by 11:59 pm the night shown above. The problems assigned are the “B” problems.

The following is a tentative schedule and is subject to change as necessary.

<u>Date</u>		<u>Assignments</u>
August	24 (Tu)	Introduction/Chapter 13
	26 (Th)	Chapter 13
	31 (Tu)	Chapter 13 ASP Quiz due before 7:30 am
September	2 (Th)	Chapter 13 Quiz
	<b>6</b>	<b>Labor Day no classes</b>
	7 (Tu)	Chapter 14 ASP Quiz due before 7:30 am
	9 (Th)	Chapter 14 Quiz
	<b>14 (Tu)</b>	<b>Exam I Chapters 13 &amp; 14</b>
	16 (Th)	Chapter 15 ASP Quiz due before 7:30 am
	21 (Tu)	Chapter 15 Quiz
	23 (Th)	Chapter 16 ASP Quiz due before 7:30 am
	28 (Tu)	Chapter 16
	30 (Th)	Chapter 16 Quiz
October	5 (Tu)	Chapter 17 ASP Quiz due before 7:30 am
	7 (Th)	Chapter 17
	12 (Tu)	Chapter 17 Quiz
	14 (Th)	<b>Exam II Chapters 15, 16, 17</b>
	19 (Tu)	Chapter 20 ASP Quiz due before 7:30 am

	21 (Th)	Chapter 20 Quiz
	26 (Tu)	Chapter 21 ASP Quiz due before 7:30 am
	28 (Th)	Chapter 21 Quiz
	<b>29</b>	<b>Last day to drop with a "W"</b>
November	2 (Tu)	Chapter 25 ASP Quiz due before 7:30 am
	4 (Th)	Chapter 25 Quiz
	9 (Tu)	<b>Exam III Chapters 20, 21, 25</b>
	11 (Th)	Chapter 22 ASP Quiz due before 7:30 am
	16 (Tu)	Chapter 22 Quiz
	18 (Th)	Chapter 23 ASP Quiz due before 7:30 am
	23 (Tu)	Chapter 23
	<b>25 (Th)</b>	<b>Happy Thanksgiving no classes</b>
	30 (Tu)	Chapter 23 Quiz
December	<b>2 (Th)</b>	<b>Exam IV Chapters 22 and 23</b>
<b>FINAL EXAM</b>	<b>7 Tuesday</b>	<b>7 am - 9:45 am (comprehensive)</b>