

**ACCT 2302 – Principles of Accounting II**  
**The University of Texas at El Paso**  
**Spring 2022 Syllabus**

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Accounting 2302 – T/R 09:00 am  
Spring 2022 CRN 21745  
Office hours: T/R 2:00 pm – 3:00 pm  
TA (Teaching Assistant): Diana Fernandez  
TA's Email: [dafernandez7@miners.utep.edu](mailto:dafernandez7@miners.utep.edu)

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

**REQUIRED COURSE 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

**LEARNING 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 (ASP) 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 (ASP) 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.

**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).

**HOMEWORK AND ADAPTIVE STUDY QUIZZES:** Homework and Adaptive Study Plan Quizzes (ASPQ) are done in Cengage on Blackboard. To access the ASP Quiz and the chapter homework click on the left-hand side of the navigation pane in Blackboard and then click on CengageNow eBook and Assignments. Next, click on the Click Here to Access the CNOW eBook, Homework for Principles of Accounting II. At the top of the page click on Assignments. 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 if you do not have an excused reason for missing the assignment. 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.

**Tutoring:** Tutoring will be offered at the **Texas Gas Service Center 110V Conference Room (first floor of CoBA)** at the following days and times:

**Monday: 10 am to 12 pm**

**Tuesday: 3 pm to 5 pm**

**Wednesday: 3 pm to 5 pm**

**Thursday: 1 pm to 3 pm**

**Friday: 9 am to 11 am**

**You can contact them at: ACCOUNTINGTUTORING@UTEP.EDU**

All students will need to sign in when entering tutoring. Before attending tutoring, students should prepare by reading the chapter and attempting the handouts that will be given for each chapter. This will assist students to ask the appropriate and necessary questions for help. Tutoring is to help students who need additional instruction in understanding concepts and how to work out problems. Please do not go to tutoring expecting tutors to give out answers to assignments. Being respectful and kind to tutors is expected of all students and unacceptable behavior will not be tolerated.

**EXAMS:** All four exams scheduled during the semester will require a laptop that you will use in class. You will have 80 minutes to complete each exam. **No make-up exams** will be given without an excused absence. If you miss an exam, your final exam will be substituted for the missed exam. If you plan to miss an exam, please notify me in advance or you will receive a zero.

for that exam. A scantron and a calculator are required for all exams. You must bring a simple calculator to class with you at all times and on the day of the exam along with a scantron. No cell phone calculators may be used during an exam. During the exams, all belongings will be placed at the front of the room until after you have finished the exam. All cell phones must be silenced during exams and must be left in a backpack/bag at the front of the room. No cell phones are permitted on the individual or in the individual's lap or under an individual's leg during the exam. You will have the entire class time to complete the exam. **Please use the restroom before the exam begins; no one will be allowed to leave the classroom during the exam.**

**Any student caught using a phone, taking a picture, texting, etc., or using any other type of technology during an exam will be 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. If one of your exam scores is lower than the final exam score, your lowest exam score will be replaced by the final exam score.

**ATTENDANCE:** Class attendance is expected. 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 on Friday, April 1 by 5:00 pm.**

**FINAL EXAM:** The final exam will be comprehensive and will count around 20% of your course grade.

**““You have 2 hours and 45 minutes to complete this exam. No one will be allowed to leave the room during the exam so please use the restroom before the exam starts. 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. The final exam will be on Tuesday, May 10th at 7:00 am for all students taking 2302.**

**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 **Friday, April 1st.** 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>3 exams (each exam worth 100 points)</b>	<b>300</b>
<b>Homework (10 points each chapter)</b>	<b>100</b>
<b>ASP 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>Total Points</b>	<b>800</b>

**Grading Guidelines:**

<b>More than 90%</b>	<b>A</b>
<b>Between 80%and 89.9%</b>	<b>B</b>
<b>Between 70% and 79.9%</b>	<b>C</b>
<b>Between 60% and 69.9%</b>	<b>D</b>
<b>Less than 60% points</b>	<b>F</b>

**Center for Accommodations and Support Services Policy:**

If you feel you may have a disability that requires accommodations, contact the Center for Accommodations and Support Services (CASS) at 747-5148 or go to room 106 East 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 Sunday, February 6 before 11:55 pm
14	3,4,5,6,12,19,23	4	HW due Sunday, February 13 before 11:55 pm
15	1,3,4,9,12,15,17	4	HW due Sunday, February 20 before 11:55 pm
16	2,8,9,10,13	1,2	HW due Sunday, March 6 before 11:55 pm
17	3,4,5,7,8,11,16,19	2,3	HW due Sunday, March 27 before 11:55 pm
20	4,5,6,7,9,11,21,22	2	HW due Sunday, April 3 before 11:55 pm
21	1,2,5,6,10	1	HW due Sunday, April 10 before 11:55 pm
25	1,2,3,7,10,16,20,22,23	2	HW due Sunday, April 17 before 11:55 pm
22	3,6,11,12,18,20	3	HW due Sunday, May 1 before 11:55pm
23	1,4,5,7,8,9,15,17	3	HW due Sunday, May 8 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.

### **2302 Adaptive Study Plan Quiz due dates**

Chapter 13	ASP Quiz due before 7:30 am on January 25
Chapter 14	ASP Quiz due before 7:30 am on February 1
Chapter 15	ASP Quiz due before 7:30 am on February 10
Chapter 16	ASP Quiz due before 7:30 am on February 24
Chapter 17	ASP Quiz due before 7:30 am on March 8
Chapter 20	ASP Quiz due before 7:30 am on March 22
Chapter 21	ASP Quiz due before 7:30 am on March 31
Chapter 25	ASP Quiz due before 7:30 am on April 7
Chapter 22	ASP Quiz due before 7:30 am on April 14
Chapter 23	ASP Quiz due before 7:30 am on April 28

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

<b><u>Date</u></b>		<b><u>Assignments</u></b>
January	18(Tu)	Introduction
	20 (Th)	Chapter 13
	25 (Tu)	Chapter 13 ASP Quiz due before 7:30 am
	27 (Th)	Chapter 13
February	1 (Tu)	Chapter 14 ASP Quiz due before 7:30 am
	3 (Th)	Chapter 14

	8(Tu)	Chapter 14
	10 (Th)	Chapter 15 ASP Quiz due before 7:30 am
	15 (Tu)	Chapter 15
	17 (Th)	Chapter 15 & Exam Review
	22 (Tu)	<b>Exam I Chapters 13, 14, 15</b>
	24 (Th)	Chapter 16 ASP Quiz due before 7:30 am
March	1 (Tu)	Chapter 16
	3 (Th)	Chapter 16
	8 (Tu)	Chapter 17 ASP Quiz due before 7:30 am
	10 (Th)	Chapter 17
<b>Mar 14-18th</b>		<b>Spring Break</b>
	22 (Tu)	Chapter 20 ASP Quiz due before 7:30 am
	24 (Th)	Chapter 20
	29 (Tu)	<b>Exam II Chapters 16, 17, 20</b>
	31 (Th)	Chapter 21 ASP Quiz due before 7:30 am
<b>April</b>	<b>1</b>	<b>Last day to drop with a "W"</b>
	5 (Tu)	Chapter 21
	7 (Th)	Chapter 25 ASP Quiz due before 7:30 am
	12 (Tu)	Chapter 25
	14 (Th)	Chapter 22 ASP Quiz due before 7:30 am
	19 (Tu)	Chapter 22
	21 (Th)	Chapter 22 & Exam Review
	26 (Tu)	<b>Exam III Chapters 21, 25, 22</b>
	28 (Th)	Chapter 23 ASP Quiz due before 7:30 am
May	3 (Tu)	Chapter 23
	5 (Th)	Chapter 23 & Exam Review
<b>Week 16 FINAL EXAM</b>	<b>Tuesday, May 10</b>	<b>7 am - 9:45 am (comprehensive)</b>