

**ACCOUNTING 3322
INTERMEDIATE ACCOUNTING II
COLLEGE OF BUSINESS ADMINISTRATION
UNIVERSITY OF TEXAS AT EL PASO
SPRING 2017**

Instructor Contact Information

Instructor: Dr. David Folsom, Ph.D., Assistant Professor of Accounting
Office: 213 Business Administration Building
Telephone: (915) 747-7759
Email (best): dmfolsom@utep.edu (Please note I do not check my email on Sundays.)
Office Hours: T/Th: 11:30 to 2:00 pm and by appointment

Required Course Materials

Textbook: Spiceland, Sepe, & Nelson, *Intermediate Accounting*, 8e, McGraw-Hill/Irwin, 2015.

Websites: (1) Blackboard Webpage (please check weekly).

(2) Connect Web Access – See Blackboard for sign-up instructions.

Calculator: Financial calculator capable of performing time value of money calculations.

Pre-requisites

Completion of ACCT 3321 with a C or better.

Course Description

A continuation of Intermediate Accounting I. 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 financial information associated with topics covered in this course in accordance with U.S. GAAP.
- Describe international accounting issues and practices associated with topics covered in this course.
- Demonstrate increased professionalism, including understanding and analyzing ethical situations in business settings, improved interview skills, and improved business meeting comportment.

Accommodations for Students with Disabilities

If you have or suspect a disability and need accommodations, you should contact Center for Accommodations and Support Services (CASS) at 747-5148. You may also email the office at 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. All exams will be closed book and closed note and should reflect your individual efforts. Textbooks may be used for online quizzes, but quizzes should reflect your own effort. **Any suspected cheating during exams or quizzes 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 1:	Tuesday, February 21 st (in class)	150 points
Midterm Exam 2:	Thursday, April 6 th (in class)	200 points
Final Comprehensive Exam:	Tuesday, May 9 th or Thursday, May 11 th **	300 points

Assignments/Quizzes:

Information Picture Sheet:	Due on Tuesday, January 24 th	10 points
Connect Chapter Quizzes:		90 points
Connect LearnSmart Assignments:		45 points
Connect Homework Problems:		45 points

Professionalism Activities:

Mock Job Interview:		50 points
Class Participation:		60 points
Ethical Situation Discussion and Write-up:		50 points
Total Possible Points		1,000 points

**The 7:30 am section's final exam time is Thursday, May 11th from 7:00 am to 9:45 pm. The 9:00 am section's final will be on Tuesday, May 9th from 10:00 am to 12:45 pm. All exams will be in BUSN 312.

Bonus: No bonus will be offered in this course, expect for exceptional in-class participation (see below).

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 60.9%
F	Failure	< 60%

Please note that I reserve the right to relax these cut-off points depending upon class performance.

Exams (650 points)

If you have a legitimate excuse for missing an exam, you must reschedule the exam with me **at least two weeks before** the exam. If you have an unforeseeable legitimate emergency (e.g. serious illness or death in your family), please notify me as soon as possible 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 financial calculator and your student ID card. 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.

Re-grading Exams: All questions regarding exam grading must be submitted **in writing** to me **within one week after the exam is given back for your review.** Graded exams will be retained by me. You will have

opportunity to examine your tests in class or during office hours. Tests that are submitted for re-grading after the deadline will not be re-graded ***for any reason***. The deadline for requesting re-grading of the final exam may be moved up to ensure grades are submitted on time.

Information Sheet (10 Points)

To help me get to know my students, you are required to submit a one-page, pdf or word document with a headshot picture and some basic information. This assignment is to be turned in electronically on Blackboard. Additional information can be found on Blackboard.

Quizzes (90 points)

Timed, online quizzes will be assigned via the Connect website for each chapter. You will have one attempt for each quiz. All quizzes will be worth ten points each. I will drop one quiz score during the semester. Quizzes are open book and open note, but should reflect your individual effort. No make-up quizzes will be given – please plan accordingly.

Homework (90 points)

Homework will be due before nearly every class period. You are asked to complete two different types of assignments:

LearnSmart Modules:

Before beginning each chapter in class, you will complete a LearnSmart module for the chapter on the Connect website. ***Each module will be due before the assigned class and are open book.*** Each module will be worth five points and I will drop your lowest LearnSmart module score during the semester. The Connect software estimates an average student who has already read the associated chapter will require one hour to complete each LearnSmart module. No make-up modules will be given – please plan accordingly.

Homework Problems:

For most class periods without an assigned LearnSmart module, you will be asked to complete homework problems from the textbook. In general, homework assignments will either preview upcoming material or review concepts from previous class lectures. ***Homework will be due before the associated class period without exception (including absence) electronically via Connect.*** I will generally review important homework problems and answer questions during each class period. I suggest printing a copy of your homework assignment for your notes. Each homework problem assignment will be worth three points and I will drop your lowest score in calculating your grade.

You are expected to attempt ***all*** parts of every assigned homework problem. To receive full credit, you must show sufficient effort in completing the assignment as judged by me or my teaching assistant. You will not be graded on accuracy (correctness), but on ***effort***.

Mock Job Interview (50 points)

You will be required to complete a mock job interview with Career Services at UTEP. An electronic sign-up will be provided later in the semester. You must treat this interview as a real interview by scheduling your appointment, dressing professionally (you can use the Career Services “professional dress closet”), and providing an updated resume. Career services will provide you (and me) with written feedback on how you can improve your interviewing skills. Your grade in this course will depend on your timeliness and professionalism, not on your interview and/or English skills.

Class Participation (60 points)

You are expected to attend class and actively participate. Participation credit will be given based on the *quality and quantity* of your participation. Generally, the more you volunteer answers or ask questions, the higher your participation credit will be. For full credit, students should average *one insightful* comment or question per lecture period. All students will begin the semester with 32 participation points. We will have 28 lecture periods and students should average (at minimum) 28 noticeable comments or questions during the semester. Participation should also be somewhat evenly spaced throughout the semester (rather than during just a few class lectures) for full credit. A few students in each section who have exceptional in-class participation may also receive participation bonus points and receive a participation score greater than 60 points (up to 80 points).

Unexplained absences/tardiness will result in negative participation credit. If you cannot attend class for any reason, please communicate with me (e.g., email) the reason for your absence *before* class. If you are absent without proper communication, you will lose six participation points per absence. Of course, even if you have a justifiable absence, you cannot earn additional participation points for that class period as you are not in attendance. Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, and/or tardiness) will also result in negative participation points. Please turn off cell phones during class to minimize disruptions.

Ethical Situation Discussion (50 points)

At the beginning of each lecture, a few students will each lead short (two minute) discussions about an ethical situation they have previously faced or may encounter in the future. On your assigned day, you should prepare one PowerPoint slide describing the situation and **email this slide to me at least one day prior to class.** As a class, we will discuss how to act ethically in each chosen situation. **Before the next lecture following the in-class discussion,** you will prepare and **email** me a one-page memo describing the dilemma and what course of action you believe should be taken. You can use the in-class discussion to assist you in writing your memo. The ethical dilemmas or situations should be either (1) a real ethical dilemma you have faced since attending UTEP or (2) a fictitious, but realistic ethical situation in an accounting or professional setting. Your grade will be based on the appropriateness of the proposed dilemma and solution, including references to common ethical decision frameworks. Please see the grading rubric on Blackboard for more information.

Please sign-up for a date to complete your ethical presentation by Thursday, January 26th. Links for section sign-ups are posted on Blackboard.

Course Calendar

The course calendar with a class-by-class description of course activities can be found on Blackboard. 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. Please check the assignment schedule weekly on Blackboard to be abreast of these changes.

I reserve the right to change any assignment if circumstances dictate. Students will be notified of such 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.