

**ACCT 3321 Intermediate Accounting I**  
**College of Business Administration**  
**University of Texas at El Paso**  
**Fall 2022**

**Instructor Information**

Instructor: Jesse L. Glaze, Ph.D., Assistant Professor of Accounting  
 Office: COBA, Room 204  
 Zoom Office: <https://utep-edu.zoom.us/j/7763331671>  
 Telephone: (915) 747-6049  
 Email: [jlgaze@utep.edu](mailto:jlgaze@utep.edu)  
**Please put “ACCT 3321- ” in the subject line of your email**  
 Class Time and Place: COBA Room 323, M/W 10:30-11:50 am  
 or  
 COBA Room 319, M/W 1:30-2:50 pm  
 Office Hours: M & W 12:15-1:15 pm – COBA 204  
 Th 4:00-5:00 pm - Zoom Office (see link above)

**Best way to contact your instructor:** The best way to contact me is to talk with me before or after class or come to my office hours. The second-best way to contact me is through email. In the subject line of your email, please put “ACCT 3321- ” and then the subject of your email. Please allow two business days for a response.

**Course Delivery/ COVID-19 Precautions**

The course is delivered face-to-face in the classroom setting. If there is any change in the future regarding the format of course delivery, it will be announced timely.

*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).*

**Required Course Materials**

**Textbook:** Spiceland, Nelson, Thomas, & Winchel, *Intermediate Accounting*, 11e, McGraw-Hill/Irwin, 2022.

You **MUST** purchase Connect access through McGraw-Hill. You should access the textbook and homework assignments on Connect through Blackboard.

The cost is about \$120.00 for 18 months of access (note it will cover Intermediate II

as well). It 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 (3) iClicker.com

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

**Technical Support:**

- (1) UTEP tech support: <https://www.utep.edu/technologysupport/>. Students experiencing technological challenges (email, Blackboard, etc.) can submit a ticket to the UTEP Helpdesk for assistance. Contact the Helpdesk via phone, email, chat, website, or in person if on campus.
- (2) McGraw-Hill tech support: <https://www.mheducation.com/highered/contact.html>. Students experiencing technological challenges with McGraw-Hill Connect may contact their tech ACCT 3321, FALL 2022 Syllabus - Page 2 support at 1-800-331-5094, at <https://mhedu.force.com/CXG/s/ContactUsWebForm>, or at <https://mhedu.force.com/CXG/s/ContactUs> (chat).

**Tutoring Resources:**

<https://www.utep.edu/tutoring/>

**Pre-requisites**

Completion of ACCT 2302 (Principles of Accounting II) with a C or better.

**Course Description**

The course provides an in-depth study of financial accounting concepts, elements of financial statements, and preparation of financial reports.

**Course Learning Objectives**

After successfully 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. The specific learning objectives can be found in the textbook listed above at the beginning of each chapter. This course covers chapters 1-11.

**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 allowed, even encouraged, to discuss homework assignments with other classmates. It is, however, unacceptable that you simply copy work from any source, including classmates, homework files, the Internet, etc. **Submitting copied material constitutes plagiarism and will be treated as cheating.** You are expected to complete your own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students or online. All exams will be closed book and closed note and should reflect your individual efforts. The use of cell phones (even as calculator) is not allowed during exams. You should not complete a clicker question for someone else who is not in class or answer a clicker question if you are not present in class. **Any suspected cheating will be reported to the Office of Student Conduct and Conflict Resolution.**

**Evaluation**

Your final letter grade will be based on the following items (weighted as follows):

**Exams:** (325 points)

Midterm #1:	Monday, September 26 <sup>th</sup>	100 points
Midterm #2:	Wednesday, October 26 <sup>th</sup>	100 points
Final exam:	See school schedule	125 points

**Assignments:**

11 Connect homework assignments (12.5 points each, drop lowest)	125 points
---	------------

**Clicker Questions:**

26 in-class clicker questions (2.5 points each; drop 6 lowest)	50 points
<b>Total Points</b>	<b>500 points</b>

Extra credit (online course evaluation)	up to 5 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 (Pass for accounting major)	70.0 to 79.9%
D	Below Average (Pass for non-accounting major)	60.0 to 69.9%
F	Failure	< 60%

I reserve the right to adjust the evaluation and to relax these cut-off points depending upon the overall class performance.

**Exams (325 points)**

Midterm #1: Chapters 1-4

Midterm #2: Chapters 5-7

Final exam: 80% Chapters 8-11; 20% Chapters 1-7

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, you will receive a "0" for any missed exam.

**Homework (125 points)**

In general, homework assignments will review concepts from previous class lectures. **Homework will be due on the day specified on the schedule.** Late submission will be assessed a 5% penalty per day. Each homework assignment is worth twelve and a half points (12.5 points). You can try **2** attempts, and I take the **highest** score. I will drop the lowest homework score.

**Class attendance and participation- Daily Clicker Question (50 points)**

I will use daily clicker questions to take attendance and gauge class participation. Twenty-six (26) daily clicker question will be given during class. Each question is worth 2.5 total points. You will receive 1.5 points for answering the question and 1 extra point for answering the question correctly. I will drop the six lowest scores. As such, **you do not need to notify me if you will be absent from class unless it is an exam day.** You will answer the questions using your smartphone, tablet, or laptop using the iClicker app. See [iClicker.com/students](http://iClicker.com/students) or the link on Blackboard to sign up.

**Online course evaluation credit (up to 5 points)**

If more than **90%** 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. If the percentage is more than **80%** but less than **90%**, each student receives 4 points. If the percentage is more than **70%** but less than **80%**, each student receives 3 points. If the percentage is more than **60%** but less than **70%**, each student receives 2 points. If the percentage is below **60%**, each student receives 1 point.

---

**Course Calendar**

The course calendar in the next page provides a description of our planned course activities. It includes the topics to be covered, the class date for the topic, and assignment due dates. Be aware that I may adjust the speed of delivering course materials depending on your progress, performance, and feedback. If that happens, I will announce in class and/or through Blackboard.

I also reserve the right to change any assignment if circumstances dictate. You will be notified of any changes through an announcement in class and/or via Blackboard. You have the responsibility to be aware of such changes by checking Blackboard and attending class regularly.

<b>Date</b>	<b>Topic</b>	<b>Reading</b>	<b>Assignment Due by 11:59 PM</b>
Mon, 8/22	Course Intro: Overview of Financial Reporting, Conceptual Framework	Ch. 1	
Wed, 8/24	Review of the Accounting Process, Adjusting Entries	Ch. 2	Ch. 1 HW
Mon, 8/29	Financial Statements, Closing Entries	Ch. 2	
Wed, 8/31	Balance Sheet and Financial Disclosures	Ch. 3	Ch. 2 HW
Mon, 9/5	Labor Day- <b>NO CLASS</b>		
Wed, 9/7	Balance Sheet and Financial Disclosures	Ch. 3	
Mon, 9/12	Comprehensive Income, Multi Step Income	Ch. 4	Ch. 3 HW
Wed, 9/14	Separately Reported Items, Accounting Changes, Comprehensive Income	Ch. 4	
Mon, 9/19	Statement of Cash Flows	Ch. 4	
Wed, 9/21	In Class Review: Mid-term I		Ch. 4 HW
Mon, 9/26	Mid-term Exam I: In Class		
Wed, 9/28	Time Value of Money	Ch. 5	
Mon, 10/3	Revenue Recognition	Ch. 6	Ch. 5 HW
Wed, 10/5	Revenue Recognition	Ch. 6	
Mon, 10/10	Revenue Recognition	Ch. 6	
Wed, 10/12	Cash and Receivables	Ch. 7	Ch. 6 HW
Mon, 10/17	Receivables	Ch. 7	
Wed, 10/19	Receivables	Ch. 7	
Mon, 10/24	In Class Review: Mid-term II		Ch. 7 HW
Wed, 10/26	Mid-term Exam II: In Class		
Mon, 10/31	Costs Included in Inventory	Ch. 8	
Wed, 11/2	Inventory Cost Flow Assumptions	Ch. 8	
Mon, 11/7	Inventory: Additional Issues	Ch. 9	Ch. 8 HW
Wed, 11/9	Acquisition of Operational Assets, R&D	Ch. 10	Ch. 9 HW
Mon, 11/14	Disposition of Operational Assets	Ch. 10	
Wed, 11/16	Property, Plant, and Equipment	Ch. 11	Ch. 10 HW
Mon, 11/21	Property, Plant, and Equipment	Ch. 11	
Wed, 11/23	<b>NO CLASS</b>		
Mon, 11/28	Property, Plant, and Equipment	Ch. 11	
Wed, 11/30	In-class Review: Final Exam		Ch. 11 HW
	Final Exam- See University Final Exam Schedule		

Note: Your instructor has the right to adjust the schedule and homework due dates according to class progress.