

**ACCT 3321 Intermediate Accounting I**  
**College of Business Administration**  
**University of Texas at El Paso**  
**Spring 2026**

**Instructor Information**

Instructor: Jesse L. Glaze, Ph.D., CPA, Assistant Professor of Accounting  
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**Please put “ACCT 3321- ” in the subject line of your email**

Class Time and Place: COBA Room 319, Tues/Thur 1:30-2:50 pm  
 or

COBA Room 318, Tues/Thur 3:00-4:20 pm

Office Hours: Tue & Thu 11:00 am-1:15 pm – COBA 204

Or, by appointment (See Rules for emailing me, # 6 below)

**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.

**Rules for emailing me:**

1. Be professional. Email me from your utep.edu address.
2. Tell me which class time you attend (1:30 or 3)
3. Start the subject of your email with “ACCT 3321-” and then the topic of your email.
4. Do not email me a question that is already answered in the syllabus. If you are unsure, check the syllabus or check with a classmate. If you still feel that you have a valid question, email me. If you email me a question that is answered in this syllabus, I will not reply.
5. You can always show up to my office at any time I am holding office hours (see above). You do not need to email and ask permission.
6. If you are emailing me to set up an appointment to meet with me (because you cannot meet during my office hours), please provide **three** days/times that you are available to meet and whether you want to meet in person or via Zoom. On most Mondays and Wednesdays, I will have to meet via Zoom, and I prefer to meet in the afternoon but I will do my best to work with your schedule. If I can meet one of the three times you suggested, I will set up a meeting for us. This method should reduce the back-and-forth of email to ensure a quicker conclusion to your inquiry.
7. You may email me about a grade issue. If you ask me about a grade issue before or after class, I will probably ask you to email me. For these emails, I may not reply within 2 business days, but you should wait at least one week until following up with me.

**Required Course Materials**

**Textbook:** Spiceland, Nelson, Thomas, & Winchel, *Intermediate Accounting*, 11e, McGraw-Hill/Irwin, 2025.

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

The cost is about \$185 for 18 months of access (note it will cover Intermediate II as well). It provides an online 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 but not necessary).

### **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 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/>

Also, check with the Miner Learning Center.

### **Pre-requisites**

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

### **Course Learning Objectives**

- Possess an in-depth understanding of the following topics for the purpose of being able to use and prepare financial statements of for-profit entities:
  - o cash;
  - o accounts receivable;
  - o notes receivable;
  - o investments;
  - o inventory;
  - o property, plant, and equipment;
  - o intangible assets; and
  - o revenue recognition.
- Explain the uses and limitations of financial statements and be competent to prepare them.
- Demonstrate an awareness of International Financial Reporting Standards (IFRS) and understand similarities to, and differences from, U.S. GAAP for the topics covered in the course.
- Understand how the FASB's Conceptual Framework relates to the recognition, measurement, and disclosure of financial information.
- Recognize important accounting issues, ask critical questions, and analyze the impact of business transactions on the financial statements.

### **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 notes 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: (400 points)

Midterm #1:	Thursday, February 19 <sup>th</sup>	100 points
Midterm #2:	Tuesday, March 31 <sup>st</sup>	100 points
Final exam:	Thursday, May 14 <sup>th</sup>	200 points

#### Assignments:

11 Connect homework assignments (10 points each, drop lowest)	100 points
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#### Clicker Questions:

~26 in-class clicker questions (2.5 points each; drop ~6 lowest)	50 points
Total Points	550 points

Extra credit (Smartbook assignments)	up to 22 points
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 (400 points)

Midterm #1: Chapters 1-4

Midterm #2: Chapters 5-7

Final exam: approximately 60% Chapters 8-11; 40% 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 (100 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 ten points (10 points). You can try **as many times as you want**, and I take the **highest** score. I will drop the lowest homework score.

**\*\*\* You must enter the homework through Blackboard and when you are finished with the homework you must click "Return to Blackboard". If you do not do this, your grades will not sync with Blackboard\*\*\***

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

I will use daily clicker questions to take attendance and gauge class participation. Approximately 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. I believe this is very lenient with respect to absences due to illness, transportation trouble, or life getting in the way. 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. You must be in class (in person) to receive clicker points. Academic dishonesty will result in a zero.

**SmartBook assignments extra credit (up to 22 points)**

Eleven (11) SmartBook assignments will be given throughout the semester. Each SmartBook assignment is worth two points.

**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.

**Tips for Success:**

In this course, a large amount of material is covered. Here are some tips to help you succeed:

- Read the textbook and utilize SmartBook on Connect: In-class lectures will summarize the topics covered and highlight what I believe to be the most important details. However, the lectures will not cover every aspect of every topic. You will get the most out of this class if you read the text, utilize all of the resources available to you on Blackboard/Connect, and come to class prepared to participate and ask questions.
- Attend class: We will spend much class time working problems together. This gives you an opportunity to ask questions and hear the questions asked by your classmates.
- Participate and take notes: During class, you should participate and take notes. I will generally provide lecture notes in advance. So, you will not need to summarize a large amount of technical material during class. Instead, your notes should focus on the nuances of the material, examples which illustrate the concepts, views expressed in the discussions, steps needed to work the problems, any uncertainties you have about the material, etc.
- You will learn accounting by doing accounting. Work a lot of problems and exercises: It is impossible to learn accounting by reading and listening alone. The exercises and problems assigned for each chapter are selected to help you learn the material. In addition, there are MANY more practice problems at the end of each chapter in the textbook. Use them when you are struggling with a particular topic area or when you want to test that you can apply a concept to a different fact pattern. Just like with the homework problems, I strongly advise that you work any practice problems on a blank sheet of paper to simulate the exam environment.
- Ask questions: If you have questions, ask them! Work with classmates and ask them questions, see me during office hours, email me, etc. Do whatever it takes to get your questions answered quickly.
- I encourage you to study with classmates and go over the questions and answers out loud together. Help each other learn.

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**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.

Weekday	Date	Topic	Reading	Assignment Due by 11:59 PM
Tues	1/20/2026	Course Intro: Overview of Financial Reporting, Conceptual Framework	Ch. 1	
Thurs	1/22/2026	Review of the Accounting Process, Adjusting Entries	Ch. 2	
Tues	1/27/2026	Financial Statements, Closing Entries	Ch. 2	Ch. 1 HW
Thurs	1/29/2026	Balance Sheet and Financial Disclosures	Ch. 3	
Tues	2/3/2026	Balance Sheet and Financial Disclosures	Ch. 3	Ch. 2 HW
Thurs	2/5/2026	Comprehensive Income, Multi Step Income	Ch. 4	
Tues	2/10/2026	Separately Reported Items, Accounting Changes, Comprehensive Income	Ch. 4	Ch. 3 HW
Thurs	2/12/2026	Statement of Cash Flows	Ch. 4	
Tues	2/17/2026	In Class Review: Mid-term I		Ch. 4 HW
Thurs	2/19/2026	Mid-term Exam I: In Class		
Tues	2/24/2026	Time Value of Money	Ch. 5	
Thurs	2/26/2026	Revenue Recognition	Ch. 6	Ch. 5 HW
Tues	3/3/2026	Revenue Recognition	Ch. 6	
Thurs	3/5/2026	Revenue Recognition	Ch. 6	
Tues	3/10/2026	Cash and Receivables	Ch. 7	Ch. 6 HW
Thurs	3/12/2026	Receivables	Ch. 7	
Tues	3/17/2026	<b>SPRING BREAK- NO CLASS</b>		
Thurs	3/19/2026	<b>SPRING BREAK- NO CLASS</b>		
Tues	3/24/2026	Receivables	Ch. 7	
Thurs	3/26/2026	In Class Review: Mid-term II		Ch. 7 HW
Tues	3/31/2026	Mid-term Exam II: In Class		
Thurs	4/2/2026	Costs Included in Inventory	Ch. 8	
Tues	4/7/2026	Inventory Cost Flow Assumptions	Ch. 8	
Thurs	4/9/2026	Inventory: Additional Issues	Ch. 9	Ch. 8 HW
Tues	4/14/2026	Acquisition of Operational Assets, R&D	Ch. 10	
Thurs	4/16/2026	Disposition of Operational Assets	Ch. 10	Ch. 9 HW
Tues	4/21/2026	Property, Plant, and Equipment	Ch. 11	
Thurs	4/23/2026	Property, Plant, and Equipment	Ch. 11	Ch. 10 HW
Tues	4/28/2026	Property, Plant, and Equipment	Ch. 11	
Thurs	4/30/2026	IFRS/ Miscellaneous/ Catch-up		
Tues	5/5/2026	Miscellaneous/ Catch-up		Ch. 11 HW
Thurs	5/7/2026	In-class Review: Final Exam		
Thurs	5/14/2026	Final Exam for my 1:30 PM Class. Exam is at 1 PM in our classroom		
Thurs	5/14/2026	Final Exam for my 3:00 PM Class. Exam is at 4 PM in our classroom		

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