

Course Syllabus -- ACCT2302-Principles of Accounting II

Accounting 2302 – MW 1:30 pm
Spring 2020 CRN 27905
Office hours: MW 12:30 pm – 1:30 pm

Instructor: Charles Wu
Office: CoBA 315
Email: qw@utep.edu

Required materials:

Financial and Managerial Accounting, Warren Jones Tayler 15th 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 or programmable calculators 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. Business processes and analysis.

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: Read the chapter by the first day it is assigned. Purchase Cengage and you will have access to the ebook, the Cengage homework, and the Adaptive Study Plan Quiz that will be submitted on Blackboard. Come prepared daily with your textbook, calculator and pencil. This is necessary to be successful in this class.

Textbook Options: This course will require **the Financial and Managerial Accounting textbook by Warren, Joes Tayler, 15th edition and all homework assignments will be done online using Cengage.** You must rent the textbook for \$7.99 + free shipping. By choosing the unlimited 4 month-access you will have access to the ebook and then must purchase the paper book for \$7.99.

You can choose to purchase **the textbook** through Cengage Unlimited – a digital subscription service (think Netflix or Apple Music) which can save you a lot of money. With Cengage Unlimited you can access ANY Cengage materials you are using across ALL of your courses AND a library of 20,000 ebooks, study guides and reference materials.

Cengage Unlimited costs \$119.99 for four months, \$179.99 for twelve months or \$239.99 for twenty-four months.

You also get a print rental when you activate Cengage. You'll pay just \$7.99 + free shipping. You may also have the option to purchase a looseleaf version of your textbook which you can keep. As a bonus, when your subscription ends, you can choose up to six ebooks to retain in your virtual locker for an additional twelve months. You can purchase access to Cengage Unlimited in the UTEP bookstore or at www.cengage.com.

To access your course materials and explore Cengage Unlimited, you will do so through Blackboard.

Should you need additional guidance, please visit www.cengage.com/start-strong.

Financial Aid students can purchase access to Cengage Unlimited from the UTEP bookstore.

Optional Table:

	Platform + textbook	Cengage Unlimited Subscription
Price	\$160.00	<ul style="list-style-type: none">• \$119.99 for 4-month access• \$179.99 for 1-year access• \$239.99 for 2-years access
Material included	Only the materials required for this course.	Your required course materials + access to the entire Cengage catalog including 20,000 eBooks across 70 disciplines.
Print rental?	No	Yes. Just \$7.99 + free Shipping
Access to additional study guides?	No	Yes
Access to reference materials	No	Yes

Adaptive Study Plan Quiz: Read the assigned chapter before coming to class and take the Adaptive Study Plan Quiz which is located on Blackboard. Doing this creates a better understanding of the material before starting on the chapter. Each quiz will be worth 10 points and will be automatically recorded in Blackboard. Each quiz is due at 1:30 pm on the day that we start the chapter. See the schedule at the end of the syllabus to determine the due date for each quiz. You can save and exit many times but you can only submit once.

Homework: Homework assignments are done on Blackboard through Cengage and are due at 11:59 pm on the Sunday after we complete the chapter. See the homework schedule at the end of the syllabus. You have unlimited takes before the due date. Once the due date has passed, homework will **NOT** be accepted. Please remember to click submit after the homework is completed. Homework will be graded on quality and completion of the work and your grade will be adjusted to a 10 point scale. For example, if you score an 85% on the homework you will receive 8.5 points and that is what will be recorded on Blackboard. Homework is not to be shared at any time. Please understand that the copying of homework is a form of collusion, and instances of collusion will be forwarded to the Office of Student Conduct and Conflict Resolution. If you are found responsible, you could receive a zero for the assignment.

Exams: Four exams are scheduled during the semester. **No make-up exams will be given**, unless you have a school excused absence or have a doctor's note. You may substitute your final exam score for only one missed exam, or for your lowest exam score. **Leaving town on a family vacation is not considered an excused absence.** 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 put in a bag or backpack at the front of the room. Only 6 function calculators will be allowed during the quizzes and exams. **Please use the restroom before the exam begins; no one will be allowed to leave the room during the exam.**

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 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. Exam scores will be posted on Blackboard at the score that was earned not the points that were earned. For example, If you score 80% on the exam, 80%, which is a B, will be posted on Blackboard. If one of your exam scores is lower than the final exam score, your lowest score will be replaced by the final exam score.

Quizzes: A chapter quiz will be given for each chapter and will be given at the end of class when we complete the chapter. **No make-up quizzes are given**; unless you have a school excused absence or a doctor's note. If you leave early before the quiz is given you will NOT be allowed to take the quiz nor make it up. 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 **10** bonus points for the semester and if you miss more than 3 times you will receive **NO bonus 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. If your final exam score is greater than one of your other exams I will replace your lowest score with the final exam score. Your final exam will be given on **Tuesday, May 12, 2020 at 7:00 am**. Do not make plans to leave town before the exam date. Every student taking 2302 Accounting will take the exam on the same day at the same time. If you are not here you will not be able to take the exam before or after scheduled date. **Please use the restroom before the exam begins; no one will be allowed to leave the room 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.**

Final Two Weeks of Class: Please do not come to my office during the last two weeks of class to see your grades. All grades are posted on Blackboard throughout the semester and you can see your grades at all times and know exactly where you stand in the class. If there is a discrepancy of any grade I will be happy to meet with you. I do not curve grades and the only grades I look at to move up are grades that are a 59, 69, 79, and 89 and only if you did all assignments and attended class I will consider changing the grade; however, if you did not do all of your assignments I cannot even consider changing your grade.

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. The practice set **MUST** be purchased before the first due date or no credit will be given.

Dropping From the Class with a "W":

The student drop deadline is before 5 pm **on April 3, 2020**. 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 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 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:

4 exams (each exam worth 100 points)	400
ASP Pre-lecture Quizzes (10 points each chapter)	80
Homework (10 points each chapter)	120
Chapter quizzes (10 points each chapter)	100
Final Exam-Comprehensive	200
Practice Set	100
Total Points	1,000
Bonus: In-class Practice (Based on class participation)	50 (0 points if missed class 3 times)

Grading Guidelines:

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

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.

2302 HW Schedule Common Exercises & Problems for Homework

Chapter Exercises “A” problems Due Dates

13	2,3,5,9,17	2	HW due February 9 at 11:55 pm
14	3,4,5,6,9,12,19,21	4	HW due February 16 at 11:55 pm
15	1,3,4,9,12,15,17	4	HW due February 23 at 11:55 pm
16	2,8,9,10,13	1,2	HW due March 8 at 11:55 pm
17	3,4,5,7,8,11,16,19	2,3	HW due March 15 at 11:55 pm
20	4,5,6,7,9,11,21,22	2	HW due April 5 at 11:55 pm
21	1,2,5,6,10	1	HW due April 12 at 11:55 pm
25	1,2,3,7,10,16,20,22,23	2	HW due April 19 at 11:55 pm
22	3,6,11,12,18,20	3	HW due May 3 at 11:55 pm
23	1,4,5,7,8,9,15,17	1	HW due May 10 at 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 “A” problems.

Adaptive Study Plan Quiz Due Dates for MW 9 am class

ASP Quiz Due dates

CH 13	February 5, 1:30 pm
CH 14	February 5, 1:30 pm
CH 15	February 17, 1:30 pm
CH 16	February 24, 1:30 pm
CH 17	March 4, 1:30 pm
CH 20	March 25, 1:30 pm
CH 21	April 1, 1:30 pm
CH 25	April 13, 1:30 pm
CH 22	April 22, 1:30 pm
CH 23	April 29, 1:30 pm

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

<u>Date</u>		<u>Assignments</u>
January	22	Introduction/Chapter 13
	27	Chapter 13
	29	Chapter 13
February	3	Chapter 13 Quiz
	5	Chapter 14 ASP Quiz 13, 14 due at 1:30 pm
	10	PwC
	12	CH 14 Quiz
	17	Exam I Chapters 13 and 14
	19	Chapter 15 ASP Quiz 15 due at 1:30 pm
	24	Chapter 15 Quiz
	26	Chapter 16 ASP Quiz 16 due at 1:30 pm
March	2	Chapter 16
	4	Chapter 16 Quiz
	9	Chapter 17 ASP Quiz 17 due at 1:30 pm
	11	Chapter 17
	16-20	Spring Break
	23	Chapter 17 Quiz
	25	Exam II Chapters 15, 16, 17
	30	Chapter 20 ASP Quiz due at 1:30 pm
April	1	Chapter 20 Quiz
	3	Last day to drop with a "W"
	6	Chapter 21 ASP Quiz due at 1:30 pm
	8	Chapter 21 Quiz
	13	Chapter 25 ASP Quiz 24 due at 1:30 pm
	15	Chapter 25 Quiz
	20	Exam III Chapters 20, 21, 25
	22	Chapter 22 ASP Quiz 22 due at 1:30 pm
	27	Chapter 22 Quiz
	29	Chapter 23 ASP Quiz 21 due at 1:30 pm
May	4	Chapter 23 Quiz
	6	Exam IV Chapters 22 and 23
FINAL EXAM	12 Tuesday	7 am - 9:45 am (Comprehensive)

