

Accounting 2302 – 31280
Summer 2018 (June/11 – July/9)
MTWR 5:30 pm – 8:00 pm
COBA 319

Instructor: Qifeng(Charles) Wu
Office: CoBA 314
Email: qwu@utep.edu
Office hours: Monday & Thursday 3:00-5:00pm OR By appointment

Required materials:

Financial and Managerial Accounting, Warren Reeve Duchac 14th edition
CengageNOW software application...Code and ebook come together
Practice Set available from the Accounting Society \$20 (availability to be provided during the semester)
6 function calculator, TI=30, TI BAI Plus, or HP 10 BII
USB

Registration

1. Connect to <https://login.cengagebrain.com/course/E-Y84E3T4MBLBG8>
2. Follow the prompts to register your CengageNOWv2 course.

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.

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. departmentally-prepared practice set.

Operating Procedures: You are to have read the chapter by the first day it is assigned.

Homework: Homework assignments are done on Cengage and are due the day of the exam in which you will be tested on those chapters. **Homework will not be accepted after it is due and if you forget to click submit after you have finished the homework you run the risk of not receiving a grade.** If you score 80% or higher on the homework on Cengage you will receive all 10 points for each chapter; if not over 80% then you receive no points for the assignment. 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, but you may substitute your final exam score for only one missed exam, or for your lowest exam score.** If you are planning on missing an exam please notify me in advance (24 hours before exam started) or you will receive a zero. During the exams all belongings, including your silenced cell phone, will be placed at the front of the room until after you have finished the exam. On the front of each exam will be instructions concerning the exam. Please use the restroom before the exam begins but if you need to use the restroom during the exam we will abide by the following rules which will be on the front of your exam:
“You have 80 minutes to complete this exam. If you need to use the restroom during the exam we will be

using the airplane method; only one person in the restroom at a time. To use the restroom bring your exam, and your scantron to the front of the classroom and place them face down on the podium. If there is an exam and scantron on the podium you may not use the restroom until the other student returns.”

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.

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 grades will be posted on Blackboard, usually within 48 hours.

Quizzes: Chapter quizzes will be given on the day that we finish the chapter. **No make-up quizzes are given.**

Attendance: Class attendance is expected. If you attend class and miss 3 times or less you will receive all the attendance points for the semester and if you miss more than 3 times you will not receive any points for attendance. You will **not** be dropped from class because of numerous absences. It is the student’s responsibility to withdraw from the class on a timely basis before or on the drop date listed below.

Participation Points: Participation points are based on the pre/post tests on CengageNow and are given based on the student’s preparedness in class. You are expected to bring your book, paper, pencil and calculator to class each day because we will be actively working/solving problems every day in class. Class participation points will be based on the student using the study tools on Cengage. For every chapter study session pre/post test completed on Cengage you will receive 6 points. Class participation points may be reduced to zero or even made negative without limit at the discretion of the instructor for violating class participation policies. Policies include not having in your possession while you have custody of a test either while taking the test or going over the test after it is taken, any electronic device other than a calculator not capable of storing text. Forbidden items include but are not limited to cell phones and any device capable of taking pictures. On test giving days, if you choose to bring a prohibited item including a cell phone to class, you can remain in compliance with the policy by placing your belongings including prohibited items at the front of the class before being given custody of the test. On test giving days, all possessions including but not limited to cellphones, purses, backpacks, books and papers will be placed at the front of the class while the test is being taken.

Final Exam: The final exam will be comprehensive and will count 20% of your course grade. A minimum score of 40% on the final exam is required to pass the course. **This is a Department of Accounting policy.** Instructions for the final exam will state:

“You have 2 hours and 45 minutes to complete this exam. If you need to use the restroom during the exam we will be using the airplane method; only one person in the restroom at a time. To use the restroom, bring your exam and your scantron to the front of the classroom and place them face down on the podium. If there is an exam and scantron on the podium you may not use the restroom until the other student returns.”

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.

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. If you are found responsible, you could receive a zero for the assignment. The cost of the practice set will be \$20 and be prepared to purchase them during class at the appointed time.

Withdrawing From the Class with a “W”: The student drop deadline is before 5 pm on **June 29th**.

Accounting Department policy states that the Chair of the Department will **NOT** sign any drop forms 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. 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 “W”, “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.

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>.

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.

The following list of student services that you may find useful while you are attending UTEP.

Student Counseling Center: <http://sa.utep.edu/counsel/>; (915) 747-5302
202 Union West; walk-ins encouraged

Student Health Center: <http://chs.utep.edu/health>; (915) 747-5624
Many services free to students paid for through student health fee

Center for Accommodations and Support Services: <http://sa.utep.edu/cass>
106 Union East; (915) 747-5148

Student Engagement and Leadership Center: <http://sa.utep.edu/selc>
106 Union West; (915) 747-5670

Includes study space with workstations; family friendly room with lactation space

Career Center: <http://sa.utep.edu/careers>; 103 Union West; (915) 747-5640

Minetracker: <https://minetracker.utep.edu/> Events, news and organizations

Grading Policy:

4 exams at 100 points each	370
Homework (10 points each chapter)	100
Quizzes (10 points each chapter)	100
Final Exam-Comprehensive	200
Practice Set	110
Pre/Post Test (5 points for each chapter)	50
In class Practice	70
Total Points	1,000

Grading Guidelines:

More than 899 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 Common Exercises & Problems for Homework

Chapter Exercises “A” problems Additional Information

13	2,3,5,9,17,20	1,2	HW due June 18,11:30 pm
14	3,4,5,6,12,19,23	4	HW due June 18, 11:30 pm
15	1,3,4,9,12,15,17	4	HW due June 25, 11:30 pm
16	2,8,9,10,13,18	1,2	HW due June 25, 11:30 pm
17	3,4,5,7,8,11,16,19	2,3	HW due June 25,11:30 pm
19	4,5,6,7,9,11,21,22	2	HW due July 2, 11:30 pm
20	1,2,5,6,10	1	HW due July 2, 11:30 pm
21	3,6,11,12,18,20	3	HW due July 2, 11:30 pm
22	1,4,5,7,8,9,13	1	HW due July 9, 11:30 am
23	Omit this chapter		
24	1,2,5,6,8,10,17,22,23	2	HW due July 9, 9:30 am

The exercises and problems are to be completed using CengageNow. They are to be inputted into the computer by **9:30 am** on the day of the exam for the corresponding chapter that is being tested. The problems assigned are the A problems.

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

<u>Date</u>	<u>Assignments</u>	<u>Note:</u>
<u>Week 1</u>		
June – 11 (Monday)	Introduction to Managerial accounting, Chapter 14	
June – 12 (Tuesday)	Chapter 13, Chapter 13 Quiz	
June – 13 (Wednesday)	Chapter 14, Chapter 14 Quiz	
June – 14 (Thursday)	Exam I Chapters 13 & 14, Chapter 15 intro	HW due June 18, 11:30 pm
<u>Week 2</u>		
June – 18 (Monday)	Chapter 15, Chapter 15 Quiz	
June – 19 (Tuesday)	Chapter 16, Chapter 16 Quiz	
June – 20 (Wednesday)	Chapter 17, Chapter 17 Quiz	
June – 21 (Thursday)	Exam II Chapters 15, 16 & 17, Chapter 19 intro	
		HW due June 25, 11:30 pm
<u>Week 3</u>		
June – 25 (Monday)	Chapter 19, Chapter 19 Quiz	
June – 26 (Tuesday)	Chapter 20, Chapter 20 Quiz	
June – 27 (Wednesday)	Chapter 21, Chapter 21 Quiz	
June – 28 (Thursday)	Exam III Chapters 19, 20, & 21, Chapter 22 intro	
		HW due June 29, 11:30 pm
		Course drop deadline (June 29th)
<u>Week 4</u>		
July – 2 (Monday)	Chapter 22, Chapter 22 Quiz	
July – 3 (Tuesday)	Chapter 24, Chapter 24 Quiz	
July – 4 (Wednesday)	Happy July 4th! (No Class)	
July – 6 (Thursday)	Review Chapters 22, 24	
	Exam IV Chapters 22, 24, Final Review	HW due July 9, 11:30 am
July – 9 (Monday)	Final Exam	
	5:30:00 pm – 8:00 pm	

Instructor(s): Charles Wu

Start Date: 06/11/2018

What is CengageNOWv2?

CengageNOWv2 is a powerful resource for Success!

CengageNOWv2 includes a variety of tools--all combined in one easy-to-use resource designed to

improve your grades. Some resources get you prepared for class and help you succeed on homework, and

others show you specific areas where you can work to improve. Get Started Today!

Registration

Connect to <https://login.cengagebrain.com/course/E-Y84E3T4MBLBG8>

Follow the prompts to register your CengageNOWv2 course.

Payment

After registering for your course, you will need to pay for access using one of the options below

Online: You can pay online using a credit or debit card, or PayPal.

Bookstore: You may be able to purchase access to CengageNOWv2 at your bookstore.

Check with the

bookstore to find out what they offer for your course.

Free Trial: If you are unable to pay at the start of the semester you may choose to access

CengageNOWv2 during your free trial. After the free trial ends you will be required to pay for access.

Please note: At the end of the free trial period, your course access will be suspended until your payment

has been made. All your scores and course activity will be saved and will be available to you after you

pay for access.

If you already registered an access code or bought CengageNOW online, connect to

<https://login.cengagebrain.com/course/E-Y84E3T4MBLBG8> to access your course.