

**Course Syllabus**  
**ACCT 2302 – Fall 2018**

Accounting 2302 – T,R 10:30 am  
Fall 2018  
Office hours: Tuesday 9:20-10:20 am,  
Thursday 12:00-1:00 pm

Instructor – Charles Wu  
Office -CoBA 315  
Email: [qwu@utep.edu](mailto:qwu@utep.edu)

**Required materials:**

Financial and Managerial Accounting, Warren Reeve Duchac 14<sup>th</sup> edition

Practice Set available from the Accounting Society \$20 (information on availability to be provided during the semester)

CengageNOW software (Code and ebook come together)

6 function calculator, (add, subtract, multiply and divide) – no cell phones will be used as calculators during class

USB

**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. departmental-prepared practice set.

**Operating Procedures:** Every student must purchase the book and Cengage. You can purchase the electronic version or the loose-leaf edition which then allows you access to Cengage. Do not purchase a used book without the code for Cengage. You must have Cengage to be able to do the homework. You are to have read the chapter by the first day it is assigned and completed the corresponding pre-lecture assignment before coming to class. You are expected to bring your book, paper, pencil and calculator to class each day to actively work/solve problems in class. **No cell phones will be allowed at any time during class and must be silenced and in your backpack at all times.** If you step out of class to answer a phone call or to text someone please take your stuff with you and do not return to class that day. Walking in and out of class is disruptive to all other students.

**Homework assignments:** Homework is done on Blackboard and is due **at 11 pm** on the dates stated on the homework assignment page. You have unlimited takes to do the homework up until the due date. Homework will **NOT** be accepted after it is due and please remember to **click submit** when finished. Homework grades will be based on percentage and quality of completion. You need to score **90% or higher** on each chapter assignment to receive 10 points for a total of 100 points for all the homework assignments. If you score lower than 90% on the assignment you will receive **earned** points for that homework.

**How to access your CengageNOWv2 course**

**Acct 2302 TR 10:30 AM Fall 2018**

**Instructor(s):**Charles Wu

**Start Date:**08/27/2018

## 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

1. Connect to <https://www.cengage.com/dashboard/#/course-confirmation/E-Y84E3FZ422PJE/initial-course-confirmation>
2. 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://www.cengage.com/dashboard/#/course-confirmation/E-Y84E3FZ422PJE/initial-course-confirmation> to access your course.

**Exams:** Three exams are scheduled during the semester and you have 80 minutes to complete the exam. **No make-up exams** will be given. **If you plan to miss an exam please notify me in advance or you take exam in advance.** A scantron and a calculator are required for all exams. You must bring the recommended calculator to class with you at all times and on the day of the exam. No cell phone calculators may be used during an exam. During the exams, all belongings will be placed at the front of the room until after you have finished the exam. All cell phones must be silenced during exams and can be left in your backpack/bag at the front of the room. No cell phones are permitted on the individual or in the individual's lap or under your leg during class at any time. Most of my exams will take the entire class time to complete. Please use the restroom before the exam begins; however, if you need to use the restroom during the exam we will abide by the following rules:

**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, cell phone from your backpack and your scantron to the front of the classroom and place them face down on my desk or table. If there is an exam, cell phone and scantron on my desk 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 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.

**Chapter Quizzes:** A chapter quiz will be given for each chapter. No make-up quizzes are given; if you are late or leave early before the quiz is given you will NOT be allowed to take the quiz nor make it up unless there is a note from a doctor. You will need to bring a pencil, scantron, your textbook and a calculator to class each day. The quiz will be given at different times and you need to be prepared at any time that we are covering the material to take the quiz.

**Attendance:** Class attendance is expected. There will be at least 10 in-class assignments, each one worth 4 points. This assignments are directly related to each chapter and serves as both practice and attendance points. There is **NO MAKE UP** to these in class practice. 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. If you are late to class and the quiz has already started you will not be allowed to enter the room or take the quiz nor will you receive credit for attendance for that day. If you leave class early before we take the quiz you will not be allowed to make up the quiz nor will you be given credit for attendance that day. **BE ON TIME** to class and **DON'T LEAVE EARLY**.

**Pre-lecture Quizzes:** Points are given based on the student's completion of the pre-lecture quiz on Blackboard. These pre-lecture quizzes must be completed before 5:30 pm on the day we start the chapter. There are three takes for the pre-lecture quiz. For every pre-lecture quiz completed on Blackboard, you will receive a grade based on your score, ex: if you score 100 you will receive 10 points, if you score 85 points you will receive 8.5 points. Listed on the schedule at the end of the syllabus are the due dates for each pre-lecture quiz.

**Final Exam:** The final exam will be comprehensive and will count 20% of your course grade. A minimum score of **50%** on the final exam is required to pass the course. This is a **Department of Accounting policy**. Instructions for the final exam are similar to the regular exams. We will abide by the following rules:

**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, cell phone and your scantron to the front of the classroom and place them face down on my desk or table. If there is an exam, cell phone and scantron on my desk or table 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 turned over to the Office of Student Conduct and Conflict Resolution.**

**Practice Set:** Completion of a practice set will be required for this course. Every student must purchase their own practice set; no sharing is allowed. The due dates for the practice set will be told two weeks in advance. **NO PRACTICE SETS will be accepted LATE.** Practice sets will be sold for \$20. Be prepared to purchase the practice set during class when the time comes. A requirement for the Practice Set is that each student must have their own USB. Make sure when doing your practice set that you make it your own work. Do not copy nor print out copies for anyone. This is an individual assignment that is to be completed by every student.

**Withdrawing From the Class with a "DR":** The student drop deadline is **5:00 pm on November 5th**. 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 "DR". After the student drop deadline, Accounting Department policy states that the instructor nor the Chair of the department are allowed to sign drop forms.

**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 as 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 Conduct and Conflict 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 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:**

<b>4 Exams @ 100 pts each</b>	<b>400</b>
<b>Homework (10 pts. each chapter)</b>	<b>100</b>
<b>Quizzes (10 pts. each chapter)</b>	<b>100</b>
<b>Final Exam-Comprehensive</b>	<b>200</b>
<b>Practice Set (5 parts)</b>	<b>110</b>
<b>Pre-lecture Quiz (5 pts. each chapter)</b>	<b>50</b>
<b>In-class Assignment</b>	<b>40</b>
<b>Total Points</b>	<b>1,000</b>

**Grading Guidelines:**

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

**Center for Accommodations and Support Services Policy:** If you feel you may have a disability that requires accommodations, contact the Center for Accommodations and Support Services (CASS) at 747-5148 or go to room 106 East Union, or email: [cass@utep.edu](mailto:cass@utep.edu).

**Below is the Student Registration URL links to match the course for Cengage.**

The following is a tentative schedule and is subject to change as necessary. All homework and pre-lecture assignments will be done in Blackboard.

**2302 Homework Assignments for TR 10:30 am class**

Chapter	Exercises	“B” problems	HW Due
13	2,3,5,9,17	1,2	September 9, 11:30 pm.
14	3,4,5,6,12,19,23	4	September 16, 11:30 pm
15	1,3,4,9,12,15,17	4	September 30, 11:30 pm
16	2,8,9,10,13,18	1,2	October 7, 11:30 pm
17	3,4,5,7,8,11,16,19	2,3	October 21, 11:30 pm
18	<b>Omit this chapter</b>		
19	4,5,6,7,9,11,21,22	2	October 28, 11:30 pm
20	1,2,5,6,10	1	November 11, 11:30 pm
21	3,6,11,12,18,20	3	November 18, 11:300 pm
22	1,4,5,7,8,9,13	1	November 25, 11:30 pm
<b>23</b>	<b>Omit this chapter</b>		
24	1,2,5,6,8,10,17,22,23	2	December 7, 11:30 pm

\*\*\*All pre-lecture assignments are due at 10:00 am on the day that we start the chapter and will be done on BB.

<u>Date</u>		<u>Assignments</u>
August	28	Information/Chapter 13
	30	Chapter 13 Pre-lecture 1 due 10:00 am
September	4	Chapter 13 Quiz
	6	Chapter 14 Pre-lecture due 10:00 am
September	11	Chapter 14 Quiz
September	13	Chapter 15 Pre-lecture due 10:00 am
September	18	<b>Exam 1, Chapter 13 &amp; 14</b>
	20	Chapter 15 Quiz
September	25	Chapter 16 Pre-lecture Due 10:00 am
	27	Chapter 16
October	2	Chapter 16 Quiz
	4	Chapter 17 Pre-lecture due 10:00 am
October	9	Chapter 17
	11	Chapter 17 Quiz
October	16	Review
	18	<b>Exam II Chapters 15, 16, 17</b>
October	23	Chapter 19
	25	Chapter 19 Quiz
October	29	Chapter 20 Pre-lecture due 10:00 am
November	1	Chapter 20 Quiz
<b>November</b>	<b>5</b>	<b>Last Day to drop with a "DR"</b>
November	6	Chapter 21 Pre-lecture due 10:00 am
	8	Chapter 21 Quiz
November	13	<b>Exam III Chapter 19,20,21</b>
	15	Chapter 22 Pre-lecture due 10:00 am
November	20	Chapter 22 Quiz
	22	<b>Thanksgiving Break</b>
November	27	Chapter 24 Pre-lecture due 10:00 am
	29	Chapter 24 Quiz
December	3	<b>Exam IV, Chapter 22 &amp; 24</b>
	6	Final Review
December	<b>11 (Tuesday)</b>	<b>Final Exam 7:00 am-9:45am (Comprehensive)</b>