

ACCOUNTING 3322: Intermediate Accounting II
Fall 2019 – Pérez
Course Syllabus

Instructor Contact Information

Instructor: Dr. Rebeca Pérez, Ph.D., Assistant Professor of Accounting
Office: BU 215
Telephone: (915) 747-6028
Email (best): rperez43@utep.edu
Office Hours: Tuesdays 3:00 – 4:00 pm; Wednesdays 1:30 pm – 2:30 pm; or by appointment

Required Course Materials

Textbook: Spiceland, Nelson, and Thomas *Intermediate Accounting*, 10th ed, McGraw-Hill, 2020

Websites: (1) Blackboard Webpage (please check *at least* weekly)

(2) Connect Web Access – See Blackboard for sign-up instructions

If you have a second-hand textbook, you will have to purchase online access to Connect separately.

Calculator: Financial calculator capable of performing time value of money calculations

Pre-requisites

Completion of ACCT 3321 (Intermediate I) with a C or better

Course Description

This course is a continuation of Intermediate Accounting I. It is an in-depth study of financial accounting concepts, elements of financial statements, and preparation of financial reports.

Course Learning Objectives

After completing this course, you will be able to:

- Record, analyze, and interpret financial information associated with topics covered in this course in accordance with U.S. GAAP.
- Describe international accounting issues and practices associated with topics covered in this course.
- Demonstrate increased professionalism, including understanding the regulatory environment and analyzing ethical situations in business settings.

Accommodations for Students with Disabilities

If you have or suspect a disability and need accommodations, you should contact Center for Accommodations and Support Services (CASS) at 915-747-5148. You may also email the office at cass@utep.edu or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at <https://www.utep.edu/student-affairs/cass/>.

Plagiarism and Cheating

You are encouraged to discuss homework assignments with other classmates. However, copying work from any source, including classmates, homework files, the Internet, etc. is NOT acceptable. **Submitting material that has been copied constitutes plagiarism and will be treated as cheating.** All students are expected to complete their own work and to abide by the Handbook of Operating Procedures available at <https://www.utep.edu/vpba/hoop/section-2/student-conduct-and-discipline.html>. All exams will be

closed book and closed note and should reflect your individual efforts. Textbooks may be used for online quizzes, but quizzes should reflect your own effort. ***Any suspected cheating during exams or quizzes will be reported to the Office of Student Conduct and Conflict Resolution.***

Grades

Your final letter grade will be based on the following items (weights in parentheses):

Professionalism Activities:

Information Picture Sheet:	20 points (2%)
Face-to-Face Meeting:	30 points (3%)
Class Attendance and Participation:	150 points (15%)

Assignments/Quizzes:

Connect LearnSmart Assignments:	40 points (4%)
Connect Homework Problems:	60 points (6%)
Connect Chapter Quizzes:	100 points (10%)

Exams:

Two Midterm Exams:	300 points (30%)
Final Comprehensive Exam:	300 points (30%)

Total Possible Points **1,000 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	70.0 to 79.9%
D	Below Average but Passing	60.0 to 60.9%
F	Failing	< 60%

Please note that I reserve the right to relax these cut-off points depending upon class performance.

Task Descriptions

Information Sheet (20 points)

To help me get to know my students, you are required to submit a one-page, pdf or word document with a headshot picture of yourself, along with some basic information. This assignment is to be turned in electronically on Blackboard. Additional information can be found on Blackboard.

Face-to-Face Meeting (30 points)

Part of professionalism is face-time, e.g., meeting with your supervisors, clients, customers, etc. In addition to the information sheet, you are required to come to my office hours at least once during the semester—this can be to talk about an assignment or an exam, or just to introduce yourself to me and have a quick chat.

Class Attendance and Participation (150 points)

Attendance, contributions to class discussions (i.e., meaningful participation), and preparedness are important aspects of active learning and are critical to helping you become a successful professional. As such, you are expected to act in a professional manner in this course.

As in the workplace, you are expected to show up! All students will begin the semester with 125 points. All students are entitled to **four absences, no questions asked**. After that, I will start deducting 5 points per absence, regardless of the excuse. Because the reason of your absence doesn't matter after your four free absences, be sure to use the "freebies" wisely (interviews, out-of-town travel, sick, etc.).

The remaining 25 points must be earned. As in the workplace, you are expected to come prepared to all class meetings and actively participate. Participation credit will be given based on the **quality and quantity** of your participation. Generally, the more you volunteer answers or ask questions, the higher your participation credit will be.

Disruptive or unprofessional behavior, such as tardiness, texting, browsing the Internet, off-topic sidebar conversations, **is neither professional nor acceptable** and will result in a reduction of points.

Assignments (100 points)

An assignment will be due before nearly every class period. You are asked to complete two different types of assignments:

LearnSmart Modules:

Before beginning each chapter in class, you will complete a LearnSmart module for the chapter on the Connect website. **Each module will be due before the assigned class**. Each module will be worth 4 points, and are open book. All LearnSmart modules are available beginning the first day of the semester and each one closes before class on the day it is due. **No make-up modules will be given** – please plan accordingly.

Homework Problems:

For most class periods without an assigned LearnSmart module, you will be asked to complete homework problems from the textbook. In general, homework assignments will either preview upcoming material, review concepts from previous class lectures, or both. **Homework will be due before the associated class period without exception (including absence), electronically via Connect**. Each homework problem assignment will be worth 5 points, and is open book. I will drop your lowest homework score during the semester. You are expected to attempt **all** parts of every assigned homework problem. To receive full credit, you must show sufficient effort in completing the assignment. You will not be graded on accuracy (correctness), but on effort.

Quizzes (100 points)

Timed, online quizzes will be assigned via the Connect website for each chapter. You will have 60 minutes and **one** attempt for each quiz. All quizzes will be worth ten points each. Quizzes are open book and open note, but should reflect your individual effort. Each quiz will become available to take on the day we begin the respective chapter and will close at 11:59 pm on the day it is due (the day before we begin the next chapter). **No make-up quizzes will be given** – please plan accordingly.

Exams (600 points)

Two examinations will be given during regular class time. I believe in rewarding improvement. If the second exam score is higher than the first exam score, it will be weighted more heavily than the first

exam—that is, the first, lower exam will be worth 100 points (weighted 10%) and the second, higher exam will be worth 200 points (weighted 20%). If the second exam score is not higher, the exams will be weighted equally, at 150 points each.

Please note the final exam will be comprehensive.

All questions regarding exam grading must be submitted *in writing* to me *within one week after the exam grades are posted and the exam is available to you for review*. Graded exams will be retained by me. You will have opportunity to examine your tests during office hours.

If you have a legitimate excuse for missing an exam, you must reschedule the exam with me *at least two weeks before* the exam. If you have an unforeseeable legitimate emergency (e.g., serious illness or death in your family), please notify me as soon as possible and be ready to provide documentation detailing your emergency (e.g., a doctor's note). Otherwise, a "0" will be designated for any missed exam. For all exams, please bring your financial calculator. All exams are closed book and closed note. You will be asked to leave all coats, backpacks, non-approved electronic devices (e.g. cell phones and tablets), etc. at the side or front of the examination room. Be prepared to change seats once all students have entered the examination room.

Course Calendar

The course calendar with a class-by-class description of course activities can be found in the next pages. It includes the topics to be covered each lecture, assignments, and all due dates. Be aware that I cannot predict the precise flow of the course and these dates may have to be adjusted slightly from time to time. Further, I reserve the right to change any assignment if circumstances dictate.

Modifications to the syllabus, schedule, or course requirements will be announced in class and/or through Blackboard. You have the responsibility to be aware of such changes by attending class and checking Blackboard regularly.

ACCOUNTING 3322: Intermediate Accounting II
Fall 2019 – Pérez
Course Calendar (*subject to change*)

Date	Reading	Assignment/Quizzes (DUE BEFORE CLASS)	Possible In-Class Problems (will depend on time)
Tue, 8/27	Introduction Ethical Decision-Making Framework (on Blackboard)		
Thu, 8/29	Ch. 12: Investments (Debt) p.644-669	HW: Ch. 12 SmartBook Intro Reading	Problems 12-1, 12-2, 12-3
Tue, 9/3	Ch. 12: Investments (Equity) p. 669-682	HW: Problem 12-9 Information Sheet Due on Blackboard	Exercises 12-15, 12-16, 12-23, 12-24
Wed, 9/4	NO CLASS	Connect Ch. 12 Quiz due before midnight.	
Thu, 9/5	Ch. 13: Current Liabilities p. 716-732	HW: Ch. 13 SmartBook Intro Reading	Problems 13-1, 13-3 Brief Exercise 13-6 Ethics Case 13-5
Tue, 9/10	Ch. 13: Contingencies p. 732-744	HW: Exercises 13-1, 13-15, Problem 13-7	Brief Exercise 13-12 Exercises 13-20, 13-21, 13-22
Wed, 9/11	NO CLASS	Connect Ch. 13 Quiz due before midnight.	
Thu, 9/12	Ch. 14: Bonds p. 772-786 Ch. 14: Appendix 14A p. 805-807	HW: Ch. 14 SmartBook Intro Reading	Problem 14-5 (with modifications)
Tue, 9/17	Ch. 14: L-T Notes and Other p. 786-804	HW: Exercises 14-3, 14-24	Problem 14-18 Exercise 14-26 Brief Exercise 14-13
Wed, 9/18	NO CLASS	Connect Ch. 14 Quiz due before midnight.	
Thu, 9/19	In-Class Review Chapters 12, 13, 14		Exercise 12-14 Brief Exercise 12-14 Brief Exercises 13-1, 13-8, 13-14 Problem 14-7
Tue, 9/24	Exam #1 (during class), Covers Chapters 12, 13, 14		
Thu, 9/26	Ch. 15: Leases p. 834-855	HW: Ch. 15 SmartBook Intro Reading	Brief Exercises 15-1, 15-2 Exercises 15-7, 15-11

Date	Reading	Assignment/Quizzes (DUE BEFORE CLASS)	Possible In-Class Problems (will depend on time)
Tue, 10/1	Ch. 15: Leases p. 855-869	HW(1): Exercises 15-3, 15-4	Exercises 15-13, 15-14, 15-24
Thu, 10/3	Ch. 15: Leases p. 869-877	HW(2): Problem 15-4, Problem 15-5	Brief Exercise 15-19 Exercise 15-34 Ethics Case 15-3
Mon, 10/7	NO CLASS	Connect Ch. 15 Quiz due before midnight.	
Tue, 10/8	Ch. 16: Income Taxes p. 908-928	HW: Ch. 16 SmartBook Intro Reading	Exercise 16-4 Problem 16-1 Brief Exercise 16-5
Thu, 10/10	Ch. 16: Income Taxes p. 926-942	HW(1): Exercise 16-1, Problem 16-10	Brief Exercise 16-7 Exercise 16-21 Brief Exercise 16-11 Problem 16-7
Tue, 10/15	Ch. 16: Income Taxes p. 942-949	HW(2): Problem 16-8	Problem 16-8 (from HW)
Wed, 10/16	NO CLASS	Connect Ch. 16 Quiz due before midnight.	
Thu, 10/17	Ch. 17: Pensions p. 976-992	HW: Ch. 17 SmartBook Intro Reading	Problem 17-2 modified Exercises 17-6, 17-7
Tue, 10/22	Ch. 17: Pensions p. 992-1009	HW(1): Exercise 17-11	Problem 17-2 modified (continued)
Thu, 10/24	Ch. 17: Other p. 1009-1017	HW(2): Problem 17-12	Problem 17-2 modified (continued)
Mon, 10/28	NO CLASS	Connect Ch. 17 Quiz due before midnight.	
Tue, 10/29	In-Class Review Chapters 15, 16, 17		Problem 15-14 Brief Exercises 16-9, 16-10 Problem 17-20
Thu, 10/31	Exam #2 (during class), Covers Chapters 15, 16, 17		
Tue, 11/5	Ch. 18: SH Equity and PIC p. 1046-1068	HW: Ch. 18 SmartBook Intro Reading	Exercises 18-4, 18-5
Thu, 11/7	Ch. 18: Retained Earnings p. 1068-1078	HW: Problem 18-2	Brief Exercises 18-5, 18-7 Exercises 18-19, 18-20
Mon, 11/11	NO CLASS	Connect Ch. 18 Quiz due before midnight.	

Date	Reading	Assignment/Quizzes (DUE BEFORE CLASS)	Possible In-Class Problems (will depend on time)
Tue, 11/12	Ch. 19: Compensation p. 1104-1118 NPR Podcast (or listen)	HW: Ch. 19 SmartBook Intro Reading	Exercise 19-2 Problems 19-2, 19-7
Thu, 11/14	Ch. 19: EPS p. 1119-1140	HW: Exercises 19-3, 19-6, Problem 19-10	Problems 19-10 (from HW), 19-18 Exercises 19-22, 19-25 Ethics Case 19-6
Mon, 11/18	NO CLASS	Connect Ch. 19 Quiz due before midnight.	
Tue, 11/19	Ch. 20: Acctg. Changes p. 1170-1185	HW: Ch. 20 SmartBook Intro Reading	Problems 20-5, 20-2 Exercise 20-11
Thu, 11/21	Ch. 20: Acctg. Errors p. 1186-1193	HW: Brief Exercise 20-1, Problems 20-9, 20-15	Brief Exercise 20-9 Exercise 20-23
Mon, 11/25	NO CLASS	Connect Ch. 20 Quiz due before midnight.	
Tue, 11/26	Ch. 21: Cash Flows	HW: Ch. 21 SmartBook Intro Reading	Exercise 21-13 Brief Exercises 21-1, 21-3, 21-11
Thu, 11/28	NO CLASS	HAPPY THANKSGIVING!	
Tue, 12/3	Ch. 21 Cash Flows (finish)	HW: Problem 21-11	Problem 21-11 (from HW) Ethics Case 21-7
Wed, 12/4	NO CLASS	Connect Ch. 21 Quiz due before midnight.	
Thu, 12/5	In-Class Review Chapters 18, 19, 20, 21		Brief Exercises 18-2, 18-8, 18-13 Problem 19-11 Problem 20-12 Brief Exercises 21-4, 21-12
Tue, 12/10	Cumulative Final Exam for 12:00 pm Section (16748); 1:00 pm to 3:45 pm		
Thu, 12/12	Cumulative Final Exam for 10:30 am Section (15556); 10:00 am to 12:45 pm		