

ACCOUNTING 3322: Intermediate Accounting II
Spring 2021 – Pérez
Course Syllabus

Instructor Contact Information

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Virtual Office Hours: Tuesdays and Thursdays 2:00 – 3:00 pm or by appointment

Pre-requisites

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

Required Course Materials

- Textbook with Connect Web Access: Spiceland, Nelson, and Thomas *Intermediate Accounting*, 10th ed., McGraw-Hill, 2020
 - If you have a second-hand textbook, prior edition, or have had your Connect access for longer than a year, you may have to repurchase Connect Access.
- Calculator: Financial calculator capable of performing time value of money calculations

Technology Requirements

Course content is delivered via the Internet through the Blackboard learning management system. Ensure your UTEP e-mail account is working and that you have access to the Web and a stable web browser. Google Chrome and Mozilla Firefox are the best browsers for Blackboard; other browsers may cause complications. When having technical difficulties, update your browser, clear your cache, or try switching to another browser.

You will need to have access to a computer/laptop, a webcam, and a microphone. Check that your computer hardware and software are up-to-date and able to access all parts of the course.

Note: As a UTEP student you can download Word and other Microsoft Office programs (including Excel, PowerPoint, Outlook and more) for free via UTEP's Microsoft Office Portal. Click the following link for more information about Microsoft Office 365 and follow the instructions.

If you encounter technical difficulties beyond your scope of troubleshooting, please contact the UTEP Help Desk as they are trained specifically in assisting with technological needs of students. Please do not contact me for this type of assistance. The Help Desk is much better equipped than I am to assist you!

Course Communication

Because this is an online class, we won't see each other in the ways you may be accustomed to: during class time, small group meetings, and office hours. However, there are a number of ways we can keep the communication channels open:

- **Office Hours**: We will not be able to meet on campus, but I will still have virtual office hours twice a week for your questions and comments about the course. My office hours will be held

on Blackboard Collaborate using the link on Blackboard on Tuesdays and Thursdays from 2:00 pm to 3:00 pm.

- **Email:** UTEP e-mail is the best way to contact me. Do not use the messaging feature in Blackboard, as these messages often get lost or delayed. I will make every attempt to respond to your e-mail within 24-48 hours of receipt. When e-mailing me, be sure to email from your UTEP student account.
- **Discussion Board:** If you have a question that you believe other students may also have, please post it in the Help Board of the discussion boards inside of Blackboard. Please respond to other students' questions if you have a helpful response.
- **Announcements:** Check the Blackboard announcements frequently for any updates, deadlines, or other important messages.

"Netiquette"

As we know, sometimes communication online can be challenging. It's possible to miscommunicate what we mean or to misunderstand what our classmates mean given the lack of body language and immediate feedback. Therefore, please keep these netiquette (network etiquette) guidelines in mind. Failure to observe them may result in disciplinary action or a reduction of professionalism points.

- Always consider the audience. This is a college-level course; therefore, all communication should reflect polite consideration of other's ideas.
- Respect and courtesy must be provided to classmates and to the instructor at all times. No harassment or inappropriate postings will be tolerated.
- When reacting to someone else's message, address the ideas, not the person. Post only what anyone would comfortably state in a face-to-face situation.
- Blackboard is not a public internet venue; all postings to it should be considered private and confidential. Whatever is posted in these online spaces is intended for classmates and professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space.

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.

Course Structure

In attempt to keep some semblance of a regular semester in-person class schedule, this course will be structured as if it were a twice a week meeting class. That is, there will be two lecture posts made every week—one on Monday evening and one on Wednesday evening. Each lecture post will contain 3 to 4 videos, covering different topics for that day. ***It is imperative for each student to watch these videos in a timely manner, so as to not fall behind on course material.*** I suggest students watch the videos on the Tuesday/Thursday morning immediately following the lecture post and maintain a regular schedule.

Assignment and quiz due dates will be based on this “twice a week” lecture model. Please see assignment descriptions below as well as the course calendar attached for more details and assignment due dates.

Please use my virtual office hours to your advantage to ask questions, get clarity on certain topics, or simply to engage with the coursework and with me.

Grades

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

Professionalism Activities:

Information Picture Sheet:	30 points (3%)
“Face-to-Face” Meeting:	60 points (6%)
Participation:	100 points (10%)

Assignments/Quizzes:

Connect SmartBook Reading Modules:	50 points (5%)
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 (30 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 (60 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 virtual 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.

Participation (100 points)

Contributions to class discussion and preparedness are important aspects of active learning and are critical to helping you become a successful professional. As such, you are expected to actively participate in this course.

All students will begin the semester with a base 85 points. The remaining 15 points must be *earned*. As in the workplace, you are expected to be engaged and be proactive in your work. Participation credit will be given based on the **quality and quantity** of your participation. Generally, the more you contribute to discussion boards or ask questions, the higher your participation credit will be. Participation credit will also be granted for coming to virtual office hours, emailing comments or questions, or answering other students' questions in discussion boards. Note that there are 15 weeks in the semester, and as such, participating at least one a week on average (easy to do!) will get you those remaining 15 points.

Disruptive or unprofessional behavior during virtual meetings will not be tolerated and will result in a reduction of points.

Assignments (210 points)

An assignment will be nearly every class lecture day. You are asked to complete two different types of assignments:

SmartBook Reading Modules:

For each chapter, you will complete a SmartBook reading module on the Connect website. Each module is worth 5 points. All SmartBook modules are available beginning the first day of the semester and each one closes just before midnight the day it is due. **No make-up modules will be given for any reason** – please plan accordingly.

Homework Problems:

For each chapter 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. Each homework problem assignment is worth 5 points and is open book. 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. All homework assignments are available the first day of the semester and each one closes just before midnight the day it is due. **No make-up homework assignments will be given for any reason** – please plan accordingly.

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 10 points each. Quizzes are open book and open note, but should reflect your individual effort. Each quiz will become available to take on the first day we cover the respective chapter and will close at 11:59 pm on the day it is due (the night before we begin the next chapter). **No make-up quizzes will be given for any reason** – please plan accordingly.

Exams (600 points)

Two examinations will be given during the regular semester through Connect. I believe in rewarding improvement on exams, therefore, 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.

The final exam will be comprehensive and will be worth 300 points.

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.***

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.

Course Calendar

The course calendar with a class-by-class description of course activities can be found in the last pages of this syllabus. 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 through Blackboard. You have the responsibility to be aware of such changes by checking Blackboard regularly (I suggest *at least daily*).

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. For additional information, please visit the CASS website at <https://www.utep.edu/student-affairs/cass/>.

Scholastic Integrity

Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures. It includes, but is not limited to, cheating, plagiarism, and collusion. Cheating may involve copying from or providing information to another student or possessing unauthorized materials during a test. Plagiarism occurs when someone intentionally or knowingly represents the words or ideas of another as one's own. Collusion involves collaborating with another person to commit any academically dishonest act. Any act of academic dishonesty attempted by a UTEP student is unacceptable and will not be tolerated.

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

COVID-19 Precautions

For each day that you attend campus—for any reason—you must complete the questions on the UTEP screening website (www.screening.utep.edu) prior to arriving on campus. The website will verify if you are permitted to come to campus. Under no circumstances should anyone come to campus when feeling ill or exhibiting any of the known COVID-19 symptoms. Students are advised to minimize the number of encounters with others to avoid infection. You must STAY AT HOME and REPORT if you (1) have been diagnosed with COVID-19, (2) are experiencing COVID-19 symptoms, or (3) have had recent contact with a person who has received a positive coronavirus test. Reports should be made at www.screening.utep.edu. If you know of anyone who should report any of these three criteria, you should encourage them to report. If the individual cannot report, you can report on their behalf by sending an email to COVIDaction@utep.edu.

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Course Calendar (*subject to change*)

Date	Topic/Reading	In-Lecture Practice Problems	Assignment/Quizzes (DUE BEFORE MIDNIGHT)
Tue, 1/19	Introduction Ethical Decision-Making (Blackboard)		
Thu, 1/21	Ch. 12: Investments (Debt) p.644-669	Problems 12-1, 12-2, 12-3	
Tue, 1/26	Ch. 12: Investments (Equity) p. 669-682	Exercises 12-15, 12-16, 12-23, 12-24	Ch. 12 SmartBook Module Information Sheet
Wed, 1/27			Ch. 12 Quiz
Thu, 1/28	Ch. 13: Current Liabilities p. 716-732	Problems 13-1, 13-3 Brief Exercise 13-6 Ethics Case 13-5	Ch. 13 SmartBook Module
Tue, 2/2	Ch. 13: Contingencies p. 732-744	Brief Exercise 13-12 Exercises 13-20, 13-21, 13-22	HW: Exercises 13-1, 13-15, Problem 13-7
Wed, 2/3			Ch. 13 Quiz
Thu, 2/4	Ch. 14: Bonds p. 772-786 Ch. 14: Appendix 14A p. 805-807	Problem 14-5 (with modifications)	Ch. 14 SmartBook Module
Tue, 2/9	Ch. 14: L-T Notes and Other p. 786-804	Problem 14-18 Exercise 14-26 Brief Exercise 14-13	HW: Exercises 14-3, 14-24
Wed, 2/10			Ch. 14 Quiz
Thu, 2/11	In-Lecture Review Chapters 12, 13, 14	Exercise 12-14 Brief Exercise 12-14 Brief Exercises 13-1, 13-8, 13-14 Problem 14-7	
Tue, 2/16			Exam #1 Covers Chapters 12, 13, 14
Thu, 2/18	Ch. 15: Leases p. 834-855	Brief Exercises 15-1, 15-2 Exercises 15-7, 15-11	Ch. 15 SmartBook Module

Tue, 2/23	Ch. 15: Leases p. 855-869	Exercises 15-13, 15-14, 15-24	HW(1): Exercises 15-3, 15-4
Thu, 2/25	Ch. 15: Leases p. 869-877	Brief Exercise 15-19 Exercise 15-34 Ethics Case 15-3	HW(2): Problem 15-4, Problem 15-5
Mon, 3/1			Ch. 15 Quiz
Tue, 3/2	Ch. 16: Income Taxes p. 908-928	Exercise 16-4 Problem 16-1 Brief Exercise 16-5	Ch. 16 SmartBook Module
Thu, 3/4	Ch. 16: Income Taxes p. 926-942	Brief Exercise 16-7 Exercise 16-21 Brief Exercise 16-11 Problem 16-7	HW(1): Exercise 16-1, Problem 16-10
Tue, 3/9	Ch. 16: Income Taxes p. 942-949	Problem 16-8 (from HW)	HW(2): Problem 16-8
Wed, 3/10			Ch. 16 Quiz
Thu, 3/11	Ch. 17: Pensions p. 976-992	Problem 17-2 modified Exercises 17-6, 17-7	Ch. 17 SmartBook Module
Tue, 3/16	NO LECTURE		ENJOY SPRING BREAK!
Thu, 3/18	NO LECTURE		ENJOY SPRING BREAK!
Tue, 3/23	Ch. 17: Pensions p. 992-1009	Problem 17-2 modified (continued)	HW(1): Exercise 17-11
Thu, 3/25	Ch. 17: Other p. 1009-1017	Problem 17-2 modified (continued)	HW(2): Problem 17-12
Mon, 3/29			Ch. 17 Quiz
Tue, 3/30	In-Lecture Review Chapters 15, 16, 17	Problem 15-14 Brief Exercises 16-9, 16-10 Problem 17-20	
Thu, 4/1			Exam #2 Covers Chapters 15, 16, 17
Tue, 4/6	Ch. 18: SH Equity and PIC p. 1046-1068	Exercises 18-4, 18-5	Ch. 18 SmartBook Module
Thu, 4/8	Ch. 18: Retained Earnings p. 1068-1078	Brief Exercises 18-5, 18-7 Exercises 18-19, 18-20	HW: Problem 18-2

Mon, 4/12			Ch. 18 Quiz
Tue, 4/13	Ch. 19: Compensation p. 1104-1118	Exercise 19-2 Problems 19-2, 19-7	Ch. 19 SmartBook Module
Thu, 4/15	Ch. 19: EPS p. 1119-1140	Problems 19-10 (from HW), 19-18 Exercises 19-22, 19-25 Ethics Case 19-6	HW: Exercises 19-3, 19-6, Problem 19-10
Mon, 4/19			Ch. 19 Quiz
Tue, 4/20	Ch. 20: Accounting Changes p. 1170-1185	Problems 20-5, 20-2 Exercise 20-11	Ch. 20 SmartBook Module
Thu, 4/22	Ch. 20: Accounting Errors p. 1186-1193	Brief Exercise 20-9 Exercise 20-23	HW: Brief Exercise 20-1, Problems 20-9, 20-15
Mon, 4/26			Ch. 20 Quiz
Tue, 4/27	Ch. 21: Cash Flows	Exercise 21-13 Brief Exercises 21-1, 21-3, 21-11	Ch. 21 SmartBook Module
Thu, 4/29	Ch. 21 Cash Flows (finish)	Ethics Case 21-7 SCF Exercise	HW: Problem 21-11
Tue, 5/4	In-Lecture 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	
Wed, 5/5			Ch. 21 Quiz
Thu, 5/6			
Tue, 5/11			Final Exam Comprehensive