

ACCOUNTING 3322: Intermediate Accounting II
Fall 2018 – Pérez
Course Syllabus

Instructor Contact Information

Instructor: Dr. Rebeca Pérez, Ph.D., Assistant Professor of Accounting
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Office Hours: Tuesdays: 3:00 pm – 4:30 pm
Wednesdays: 10:00 am – 11:30 am

Required Course Materials

Textbook: Spiceland, Nelson, and Thomas *Intermediate Accounting*, 9th ed, McGraw-Hill, 2018

Websites: (1) Blackboard Webpage (please check 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 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 in the Office of the Dean of Students. 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 (weighted as follows):

Professionalism Activities:

Information Picture Sheet:	Due on Tuesday, September 4 th	15 points
Face-to-Face Meeting:		15 points
Class Participation and Professionalism:		80 points

Assignments/Quizzes:

Connect LearnSmart Assignments:		45 points
Connect Homework Problems:		45 points
Connect Chapter Quizzes:		100 points

Exams:

Midterm Exam 1:	Thursday, September 27 th (in class)	200 points
Midterm Exam 2:	Tuesday, November 6 th (in class)	200 points
Final Comprehensive Exam:	Tuesday, Dec 11 th or Thursday, Dec 13 th *	300 points

Total Possible Points

1,000 points

* The 10:30 am section's final exam time is Thursday, December 13th from 10:00 am to 12:45 pm. The 12:00 pm section's final will be on Tuesday, December 11th from 1:00 pm to 3:45 pm. All exams will be in BUSN 319.

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 (15 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 (15 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 Participation and Professionalism (80 points)

You are expected to attend class 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. For full credit, students should average **one insightful** comment or question per week. All students will begin the semester with 65 participation points. We will have 15 weeks of class, and students should average (at minimum) 15 noticeable comments or questions during the semester. Participation should also be somewhat evenly spaced throughout the semester (rather than during just a few class lectures) for full credit. Participation can be “in-class,” through email, or in office hours.

Unexplained absences/tardiness will result in negative participation credit. If you cannot attend class for any reason, please communicate with me (e.g., email) the reason for your absence **before** class. If you are absent without proper communication, you will lose 5 participation points per absence.

Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, inappropriate emails to me, and/or tardiness) will also result in negative participation points. Please silence and put away your cell phones and laptops during class to minimize disruptions.

Assignments (90 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 5 points, and are open book. I will drop your lowest LearnSmart module score during the semester. 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 3.75 points (I know, weird number), 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 (700 points)

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 and your student ID card. 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. 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.

Course Calendar

The course calendar with a class-by-class description of course activities can be found attached to this syllabus 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 2018 – Pérez
Course Calendar (*subject to change*)

Date	Reading	Assignment/Quizzes (DUE BEFORE CLASS)	Possible In-Class Problems (will depend on time)
Tue, 8/28	Introduction		
Thu, 8/30	Ch. 12: Investments (Debt) p. 642-667	HW: Ch. 12 LearnSmart	Problems 12-1, 12-2, 12-3
Tue, 9/4	Ch. 12: Investments (Equity) p. 667-680	HW: Problem 12-9 Information Sheet Due on Blackboard	Exercises 12-15, 12-16, 12-23, 12-24
Wed, 9/5	NO CLASS	Connect Ch. 12 Quiz due before <u>midnight</u>.	
Thu, 9/6	Ch. 13: Current Liabilities p. 716-730	HW: Ch. 13 LearnSmart	Problems 13-1, 13-3
Tue, 9/11	Ch. 13: Contingencies p. 730-740	HW: Exercises 13-1, 13-15, Problem 13-7	Brief Exercise 13-12 Exercises 13-20, 13-21, 13-22
Wed, 9/12	NO CLASS	Connect Ch. 13 Quiz due before <u>midnight</u>.	
Thu, 9/13	Ch. 14: Bonds p. 770-782 Ch. 14: Appendix 14A p. 803-804	HW: Ch. 14 LearnSmart	Problem 14-5 (with modifications)
Tue, 9/18	Ch. 14: L-T Notes and Other p. 784-801	HW: Exercises 14-3, 14-24	Problem 14-18 Exercise 14-26 Brief Exercise 14-13
Wed, 9/19	NO CLASS	Connect Ch. 14 Quiz due before <u>midnight</u>.	
Thu, 9/20	In-Class Review Chapters 12, 13, 14		Exercise 12-14 Brief Exercise 12-14 Brief Exercises 13-1, 13-6, 13-14 Problem 14-7
Tue, 9/25	Exam #1 (during class), Covers Chapters 12, 13, 14		
Thu, 9/27	Ch. 15: Leases p. 830-849	HW: Ch. 15 LearnSmart	Brief Exercises 15-1, 15-2 Exercises 15-8, 15-11
Tue, 10/2	Ch. 15: Leases p. 850-869	HW(1): Exercises 15-3, 15-4	Exercises 15-13, 15-14, 15-17
Thu, 10/4	Ch. 15: Leases	HW(2): Problem 15-4, Exercise 15-31	Brief Exercise 15-17 Exercise 15-32

Date	Reading	Assignment/Quizzes (DUE BEFORE CLASS)	Possible In-Class Problems (will depend on time)
Mon, 10/8	NO CLASS	Connect Ch. 15 Quiz due before <u>midnight</u>.	
Tue, 10/9	Ch. 16: Income Taxes p. 906-926	HW: Ch. 16 LearnSmart	Brief Exercise 16-4 Exercise 16-2 Problem 16-1
Thu, 10/11	Ch. 16: Income Taxes p. 926-941	HW(1): Exercise 16-1, Problem 16-10	Brief Exercise 16-10 Exercise 16-18 Problem 16-17
Tue, 10/16	Ch. 16: Income Taxes	HW(2): Problem 16-8	Problem 16-8 (from HW)
Wed, 10/17	NO CLASS	Connect Ch. 16 Quiz due before <u>midnight</u>.	
Thu, 10/18	Ch. 17: Pensions p. 966-981	HW: Ch. 17 LearnSmart	Problem 17-2 modified Exercises 17-6, 17-7
Tue, 10/23	Ch. 17: Pensions p. 981-994	HW(1): Exercise 17-11	Problem 17-2 modified (continued)
Thu, 10/25	Ch. 17: Other p. 997-1003	HW(2): Problem 17-16	Problem 17-2 modified (continued)
Mon, 10/29	NO CLASS	Connect Ch. 17 Quiz due before <u>midnight</u>.	
Tue, 10/30	In-Class Review Chapters 15, 16, 17		Problem 15-14 Problem 16-7 Problem 17-20
Thu, 11/1	Exam #2 (during class), Covers Chapters 15, 16, 17		
Tue, 11/6	Ch. 18: SH Equity and PIC p. 1034-1054	HW: Ch. 18 LearnSmart	Exercises 18-3, 18-4, 18-5
Thu, 11/8	Ch. 18: Retained Earnings p. 1056-1062	HW: Exercise 18-5, Problem 18-2	Brief Exercises 18-5, 18-7 Exercises 18-19, 18-20
Mon, 11/12	NO CLASS	Connect Ch. 18 Quiz due before <u>midnight</u>.	
Tue, 11/13	Ch. 19: Compensation p. 1090-1105 NPR Podcast (or listen)	HW: Ch. 19 LearnSmart	Exercise 19-2 Problems 19-2, 19-7
Thu, 11/15	Ch. 19: EPS p. 1106-1125	HW: Exercises 19-3, 19-6, Problem 19-10	Problems 19-10 (from HW), 19-18 Exercises 19-22, 19-25
Mon, 11/19	NO CLASS	Connect Ch. 19 Quiz due before <u>midnight</u>.	
Tue, 11/20	Ch. 20: Acctg. Changes p. 1158-1174	HW: Ch. 20 LearnSmart	Problems 20-5, 20-2 Exercise 20-11

Date	Reading	Assignment/Quizzes (DUE BEFORE CLASS)	Possible In-Class Problems (will depend on time)
Thu, 11/22	NO CLASS	Happy Thanksgiving!	
Tue, 11/27	Ch. 20: Acctg. Errors p. 1174-1181	HW: Brief Exercise 20-1, Problems 20-9, 20-15	Brief Exercise 20-9 Exercise 20-23
Wed, 11/28	NO CLASS	Connect Ch. 20 Quiz due before <u>midnight</u>.	
Thu, 11/29	Ch. 21: Cash Flows	HW: Ch. 21 LearnSmart	Exercise 21-13 Brief Exercises 21-1, 21-3, 21-11
Tue, 12/4	Ch. 21 Cash Flows (finish) Ethical Decision-Making Framework (on Blackboard)	HW: Problem 21-11	Problem 21-11 (from HW)
Wed, 12/5	NO CLASS	Connect Ch. 21 Quiz due before <u>midnight</u>.	
Thu, 12/6	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, 12/11	Cumulative Final Exam for 12:00 pm Section (12517); 1:00 pm to 3:45 pm		
Thu, 12/13	Cumulative Final Exam for 10:30 am Section (17601); 10:00 am to 12:45 pm		