ACCOUNTING 3322
INTERMEDIATE ACCOUNTING II
COLLEGE OF BUSINESS ADMINISTRATION
THE UNIVERSITY OF TEXAS AT EL PASO
SPRING 2020

Instructor Contact Information
Instructor: Rachel Thompson, Ph.D., Assistant Professor of Accounting
Office: 205C Business Administration Building
Email: rthompson@utep.edu
Office Hours: Wed: 3:00 PM – 4:00 PM and by appointment
Lecture Sections:
MW  1:30 PM – 2:50 PM    BUSN 319    Section 6
MW  6:00 PM – 7:20 PM    BUSN 312    Section 5

Required Course Materials
Websites:
(1) Blackboard Webpage
(2) Connect Web Access: If you have a second-hand textbook, you will have to purchase online access to Connect separately. Register using your section’s link:
   *Section 6*: http://connect.mheducation.com/class/r-thompson-mw-130pm-250pm
   *Section 5*: http://connect.mheducation.com/class/r-thompson-mw-600pm-720pm
Calculator: Financial calculator capable of performing time value of money calculations. No programmable calculators allowed.
Electronic Device: Cell phone, laptop, or tablet capable of responding to in class questions using the iClicker Reef polling app.

Pre-requisites
Completion of ACCT 3321 with a C or better.

Course Description
This course is a continuation of Intermediate Accounting I, including 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 and analyzing ethical situations in business settings.

Accommodations for Students with Disabilities
If you have a disability and need accommodations, you should contact the Center for Accommodations and Support Services (CASS) at 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 http://sa.utep.edu/cass/. All students requiring accommodation must contact me at least 1 weeks prior to each exam for which accommodation is required in order to finalize the accommodation arrangement.

Scholastic Dishonesty
Any student who commits an act of scholastic dishonesty will be subject to discipline. Scholastic dishonesty includes but is not limited to cheating, plagiarism, collusion, 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, and any act designed to give unfair advantage to a student or the attempt to commit such acts.

All students are expected to complete their own work and to abide by the Handbook of Operating Procedures (see utep.edu/hoop/). 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. All exams will be closed book and closed note and should reflect your individual efforts. **Any suspected scholastic dishonesty will be reported to the Office of Student Conduct and Conflict Resolution and could be subject to discipline**, including disciplinary probation, to a failing grade on the work in question, to a failing grade in the course, suspension, or dismissal, among others.

**Grades**
Your final letter grade will be based on the following items:

**Exams:**
- Exam 1: 100 points
- Exam 2: 100 points
- Exam 3: 100 points

**Assignments:**
- Information Sheet: 5 points
- Connect Homework Problems: 135 points

**In Class Points:**
- iClicker Points: 50 points
- Class Participation: 10 points

**Total Possible Points**: 500 points

Grades are assigned using the following scale:

<table>
<thead>
<tr>
<th>Grade Level</th>
<th>Achievement</th>
<th>Percentage of Points***</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Excellent</td>
<td>90.0 to 100.0%</td>
</tr>
<tr>
<td>B</td>
<td>Good</td>
<td>80.0 to 89.9%</td>
</tr>
<tr>
<td>C</td>
<td>Average</td>
<td>70.0 to 79.9%</td>
</tr>
<tr>
<td>D</td>
<td>Below Average but Passing</td>
<td>60.0 to 60.9%</td>
</tr>
<tr>
<td>F</td>
<td>Failure</td>
<td>&lt; 60%</td>
</tr>
</tbody>
</table>

***Please note that I reserve the right to relax these cut-off points depending upon class performance (i.e. curve the class based on the final grade distribution). However, if you receive the minimum points, you are guaranteed to receive at least that grade (e.g. 90%+ will receive at least an A).

**Exams (300 points)**
There will be three exams for this course for a total of 300 points. Exam content is centered predominantly on material explicitly discussed in class. However, all topics covered in the assigned readings are considered “fair game” for inclusion on an exam. Refer to course schedule and in-class discussions for which chapters and course material are covered in each exam.

If you have a legitimate excuse for missing an exam, you must contact me **at least one week before** the exam to set-up an alternative arrangement. 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.

All questions regarding exam grading in writing to me within one week after the exam is given back for your review. Tests that are submitted must be submitted for re-grading after the deadline will not be re-graded for any reason.

Information Sheet (5 Points)
Your first assignment is to submit a one-page, pdf or word document with a headshot picture and some basic information. This assignment is to be turned in electronically on Blackboard. Additional information can be found on Blackboard.

Homework (135 points)
Homework will be due after the material is presented in class. All homework will be completed via McGraw Hill’s Connect website and will be graded based on correctness. No make-up homework will be given, but you are allowed to drop your lowest graded homework score. You are encouraged to study with classmates, but each homework submission should be your own work. Working completely through all homework problems is important to your success in this course. Most of the course concepts are best learned through practice.

In Class Points – iClicker Reef Polling (50 points)
You are expected to attend class and actively participate. You must be in class to receive iClicker polling credit. You will receive one credit for each correctly answered iClicker Reading Assessment question. These questions are to be answered individually and assess your required pre-class reading. You will also be given two credits per class session for answering at least 75% of the iClicker questions (includes both the graded Reading Assessment questions and the ungraded Concept Check questions) given in that class period. No make-up in-class points will be given. However, I will drop your lowest two session scores when determining the percentage of total points received. The total number of iClicker credits will be scaled to 50 points. For example, if you receive 78/100 in iClicker credits after dropping the lowest two sessions, you will receive 78/100=78% of the total points. You will get 78%* 50 points = 39 points toward your final grade.

You must have a device (smartphone, tablet, or laptop) that can download the iClicker Reef polling app. We will use this app to administer reading assessment quizzes and to test your understanding of class material. Please bring this device to each class. Reading each chapter prior to its introduction in class will help make each class more effective for your learning. To motivate you to be prepared, a graded pre-class reading assessment quiz will be given for each chapter via iClicker Reef Polling.

In Class Points – Participation (10 points)
You will receive points for the quality of your class participation, that is volunteering answers or asking questions. Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, and/or tardiness) will reduce your participation points.

In class iClicker points and the in class Participation points may be reduced if you are inappropriately using your electronic device. See the “Classroom Electronic Device Use Policy” for more information.

Course Schedule
The course schedule with a class-by-class description of course activities can be found on Blackboard. It includes the topics to be covered each lecture, exam dates, assignments, and 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. Modifications to the schedule and changes in course requirements will be announced in class and/or through Blackboard or email.

I reserve the right to change any assignment if circumstances dictate. Students will be notified of such changes through an announcement in class and/or via Blackboard or email. You have the responsibility to be aware of such changes by checking Blackboard regularly and attending class.

**Classroom Electronic Device Use Policy**

Use of cell phones, tablets, laptops, and other devices should be used in the classroom only to answer the iClicker questions and/or to take notes. If you are found to be inappropriately using your devices (e.g., surfing the web, accessing Facebook, or watching shows or movies) in the classroom, I reserve the right to reduce your in-class points (including the participation and iClicker points). Further, if the use of devices becomes an issue for the class, I may prohibit the use of all devices in the class (outside of answering iClicker questions).