ACCOUNTING 3322 Intermediate Accounting II
Woody L. Hunt College of Business
University of Texas at El Paso
Spring 2024

Instructor Information
Instructor: Toufiq Nazrul
Office: COBA, Room 315
Email: tnazrul@miners.utep.edu
Class Time: CRN 21267 T/R 3:00-4:20 pm at COBA 318
Office Hours: T/R 4:25 - 5:30 pm

Note: Please DO NOT message me on Blackboard or via the Connect platform.

Pre-requisites
Completion of ACCT 3321 (Intermediate Accounting I) with a grade of C or better

Course Delivery
The course is delivered face-to-face in the classroom setting. If there is any change in the future regarding the format of course delivery, it will be announced timely.

Required Course Materials
You MUST purchase Connect access through McGraw-Hill. You can purchase it from the website below:

https://connect.mheducation.com/class/t-nazrul-spring-2024-tr-3-pm

The cost is ~ $170 for about 18 months of access. It provides an on-line version of the textbook as well as the homework and practice questions. A hard copy of the book is NOT required. If you have a second-hand textbook, prior edition, or have had your Connect access for longer than a year ago, you may have to repurchase Connect Access

Websites: (1) Blackboard Webpage and (2) Connect Web Access

Calculator: Financial calculator capable of performing time value of money calculations (recommended).

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.

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

Exams:
Midterm Exam #1: (Ch. 12, 13, 14)    Feb 15, 2024     100 points
Midterm Exam #2: (Ch. 15, 17, 18)    March 28, 2024    100 points
Final exam: (Cumulative) May 9, 2024 as per University Schedule 200 points

Assignments/Quizzes:
Quizzes—Smartbook Assignments on Connect (5 x 10 points) 50 points
Connect Homework Problems (10 x 10 points) 100 points
Attendance & Participation 50 points
Total Possible Points 600 points

Grades are assigned using the following scale:

<table>
<thead>
<tr>
<th>Grade Level</th>
<th>Achievement</th>
<th>Percentage of Points</th>
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</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>
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Note: Your instructor reserves the right to adjust the evaluation and to relax these cut-off points depending upon the overall class performance.
Midterm Exams (200 points)
Both midterm exams will be multiple-choice/true-false question-based and will be taken on paper. **So do bring a pen, pencil, eraser and a pencil sharpener with you.** I will provide you blank papers to do rough work & any relevant calculations on, and will collect back those rough work sheets, with your exam answer sheets at the end of the exam session. Two midterm exams are scheduled during the semester. **No make-up exams** will be given, unless there are some valid reasons, that I will go over during our first lecture.

Students are not to use any cell phones, or take help from other persons or mediums while taking exams. If caught cheating you will be **turned over to the Office of Student Conduct and Conflict Resolution.** 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.

Final Exams (200 points)
The final exam will be taken on paper just as the midterms. **So do bring a pen, pencil, eraser and a pencil sharpener with you.** More details relating to the question format, will be announced during class. This exam is comprehensive and will cover all 10 chapters. Please **do not plan to leave town early before the scheduled exam.** **There are no make-ups for the final.**

Students are not to use any cell phones, or take help from other persons or mediums while taking exams. If caught cheating you will be **turned over to the Office of Student Conduct and Conflict Resolution.** 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.

Quizzes—Smartbook Assignments on Connect (50 points)
Each of the 10 chapters will have a Smartbook assignment on Connect. These Smartbook assignments will serve as your Quiz grade for the course. Each Smartbook assignment can be attempted only once and will be worth 5 point each (50 points—Total). Each Smartbook assignment closes at 11.59pm on the day it is due.

Connect Homework Problems (100 points)
For each chapter you will be asked to complete a chapter homework. Each chapter homework is worth 10 points and is open book. For each homework, you will have **unlimited** attempts to finish the homework until their respective due date. Each chapter homework closes at 11.59pm on the day it is due.

Attendance & Participation (50 points)
From my own experiences as an undergrad & masters student, I have seen that assigning some points to this component encourages people to be more active in class and be more interested and curious about Accounting in general, which is the biggest implicit goal of this class. I am not going to disclose the distribution of exactly how much is attendance and how much is participation and will keep that distribution to my discretion as it depends on how the class progresses over the course of the semester. However, I am going to be very lenient on grading this component. So, if you show up to class regularly, and DO NOT engage in any behavior that is deemed disruptive by your instructor or the university policy, chances are very high that you will end up getting the full 50 points!
**Withdrawing From the Class with a “W”:** The student drop deadline is **5:00 pm on Thursday, March 28 (2024).** Students are responsible for seeing they are dropped by the deadline, and will automatically receive a grade of “W” if it is on or before the drop date. After the student drop deadline, the professor will determine if the grade will be a “W” or an “F”.

**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 an 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

**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.
<table>
<thead>
<tr>
<th>Textbook Chapters</th>
<th>Class Dates</th>
<th>Homework &amp; Quiz (Smartbook Assignment) Due Dates</th>
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<tbody>
<tr>
<td>Class introduction</td>
<td>Week #1</td>
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<tr>
<td>Ch 12: Investments</td>
<td>Week #1 and 2</td>
<td>Due by 11.59 pm, Feb. 13, 2024</td>
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<tr>
<td>Ch 13: Current liabilities</td>
<td>Week #2 and 3</td>
<td>Due by 11.59 pm, Feb. 13, 2024</td>
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<tr>
<td>Ch 14: Bonds and long-term notes</td>
<td>Week #3 and #4</td>
<td>Due by 11.59 pm, Feb. 13, 2024</td>
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<tr>
<td>Potential Review Day (Depends on Class Pace)</td>
<td>Week #5—Feb 13</td>
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<tr>
<td>Midterm Exam #1</td>
<td>Feb. 15, 2024 (Week #5)</td>
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<tr>
<td>Ch 15: Leases</td>
<td>Week #6 and #7</td>
<td>Due by 11.59 pm, March 8, 2024</td>
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<tr>
<td>Ch 17: Pensions</td>
<td>Week #7 and #8</td>
<td>Due by 11.59 pm, March 8, 2024</td>
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<tr>
<td>Spring Break—NO CLASSES or Office Hours</td>
<td>Week #9—March 9 to March 17</td>
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<tr>
<td>Ch 18: Shareholders’ equity</td>
<td>Week #8 and #10</td>
<td>Due by 11.59 pm, March 21, 2024</td>
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<tr>
<td>Potential Review Day (Depends on Class Pace)</td>
<td>Week #10—March 21</td>
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<tr>
<td>Midterm Exam #2</td>
<td>March 26, 2024 (Week #11)</td>
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<tr>
<td>Ch 19: Share-based compensation and EPS</td>
<td>Week #11 and #12</td>
<td>Due by 11.59 pm, May 2, 2024</td>
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<tr>
<td>Ch 20: Accounting changes and errors</td>
<td>Week #13</td>
<td>Due by 11.59 pm, May 2, 2024</td>
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<tr>
<td>Ch 21: Statement of cash flows revisited</td>
<td>Week #14</td>
<td>Due by 11.59 pm, May 2, 2024</td>
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<tr>
<td>Ch 16: Income taxes</td>
<td>Week #15 and #16</td>
<td>Due by 11.59 pm, May 2, 2024</td>
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<tr>
<td>Review Day (Class is optional)</td>
<td>Week #16—May 2</td>
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<tr>
<td>Final Exam (Comprehensive)</td>
<td>4.00 pm - 6.45 pm on Thursday, May 9, 2024</td>
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Note: Your instructor keeps the right to adjust the schedule and homework due date according to class progress.