

ACCOUNTING 3322 Intermediate Accounting II
College of Business Administration
University of Texas at El Paso
Fall 2022

Instructor Information

Instructor: Xue (Sara) Yang
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Class Time: CRN 12064 TR 6:00pm-7:20pm at COBA 319
Office Hours: Tuesday 5:00pm-6:00pm
Thursday 5:00pm-6:00pm
Or by appointment (online Zoom meeting time can be flexible)

Pre-requisites

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

Course Delivery/ COVID-19 Precautions

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.

If you have tested positive for COVID-19, you are encouraged to report your results to covidaction@utep.edu, so that the Dean of Students Office can provide you with support and help with communication with your professors. It is important to follow all instructions that you receive as part of the diagnosis, including isolation and staying at home until a negative test is produced.

If you experience COVID-19 symptoms, please follow the isolation protocol by staying at home and getting tested as soon as possible. If the test is negative but you are still seeking accommodations, please contact the Dean of Students Office for guidance in a timely manner. Your instructor will work with the Dean of Students Office to determine the extent of any such accommodations.

We strongly encourage you to think and act proactively in all matters related to COVID-19 and your academic endeavors. The Center for Disease Control and Prevention recommends that people in areas of substantial or high COVID-19 transmission wear face masks when indoors in groups of people. The best way that Miners can take care of miners is to get the vaccine. If you still need the vaccine, it is widely available in the El Paso area, and will be available at no charge on campus during the first week of classes. For more information about the current rates, testing, and vaccinations, please visit epstrong.org.

Required Course Materials

Textbook: Spiceland, Nelson & Thomas, *Intermediate Accounting*, 10e, McGraw-Hill/Irwin, 2020.
You **MUST** purchase Connect access through McGraw-Hill. You can purchase it from the website below:

<https://connect.mheducation.com/class/x-yang-fall-2020-crns-14624-12196-1>

The cost is about \$124.00 for 18 months of access. It provides an online 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.

Chapter 15, Chapter 17 and Chapter 16 have two homeworks (Homework 1 and Homework 2). I will pick the higher grade of the two homeworks for Chapter 15, Chapter 17 and Chapter 16. Please note that Midterm Exam #1, Midterm Exam #2 and Final Exam are optional in Connect. The points earned from Midterm Exam #1, Midterm Exam #2 and Final Exam in Connect will not be used to calculate your final grade.

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.

Course Structure

There will be two classes each week.

Assignment and quiz due dates will be based on 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 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):

Exams:

Exam #1: (Ch. 12, 13, 14)	Week #5	100 points
Exam #2: (Ch. 15, 17, 18)	Week #10	100 points
Final exam: (Ch. 16, 19, 20, 21)	University schedule (or class consensus)	100 points

Assignments/Quizzes:

Connect SmartBook Reading Modules (10 x 5 points)	50 points
Connect Homework Problems (10 x 5 points)	50 points
10 quizzes (10 x 10 points)	100 points
<hr/> Total Possible Points	<hr/> 500 points

Extra credit

Online course evaluation	5 points
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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 69.9%
F	Failure	< 60%

I reserve the right to adjust the evaluation and to relax these cut-off points depending upon the overall class performance.

Exams (300 points)

If you have an unforeseeable legitimate emergency (e.g. serious illness or death in your family), please notify me as soon as possible (within 24 hours) and be ready to provide documentation detailing your emergency (e.g. a doctor's note). Otherwise, you will receive a "0" for any missed exam. All exams will be taken in-class within the specific time period.

Assignment (200 points)

SmartBook Reading Modules:

For each chapter, you will complete a SmartBook reading module on the Connect website. Each module is worth five points. Each one will be closed 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. Each homework problem assignment is worth five points and is open book. Each homework closes just before midnight the day it is due. ***No make-up homework assignments will be given for any reason*** – please plan accordingly.

Quizzes

Ten quizzes will be given throughout the semester. Each quiz is worth ten points. ***No make-up quizzes will be given for any reason*** – please plan accordingly.

Online course evaluation for extra credit (max 5 points)

If at least **90%** of all students enrolled in your section at the end of the semester complete the UTEP course evaluation for the class, each student receives 5 points. If the percentage is more than 80% but less than 90%, each student receives 4 points. If the percentage is more than 70% but less than 80%, each student receives 3 points. If the percentage is more than 60% but less than 70%, each student receives 2 points. If the percentage is below 60%, each student receives 1 point.

Course Calendar

The course calendar provides a description of our planned course activities. It includes the topics to be covered, the class date for the topic, and assignment due dates. Be aware that I may adjust the speed of delivering course materials depending on your progress, performance, and feedbacks. If that happens, I will announce in class and/or through Blackboard.

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

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 ones' 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.***

Textbook Chapters	Class Dates	Homework Due Dates (11:50 pm)
Class introduction	Week #1	
Ch 12: Investments	Week #1	
Ch 13: Current liabilities	Week #2	# 1 (Ch 12) due on Sep. 1
Ch 14: Bonds and long-term notes	Week #3 and #4	# 2 (Ch 13) due on Sep. 8
Catch up and review	Week #4	# 3 (Ch 14) due on Sep. 22
Exam #1	Sep. 22 (Week #5)	
Ch 15: Leases	Week #6	
Ch 17: Pensions	Week #7 and #8	# 4 (Ch 15) due on Oct. 6
Ch 18: Shareholders' equity	Week #8	# 5 (Ch 17) due on Oct. 13
Catch up and review	Week #9	# 6 (Ch 18) due on Oct. 20
Exam #2	Oct. 27 (Week #10)	
Oct 28 th is the Fall semester drop/withdraw deadline.		
Ch 19: Share-based compensation and EPS	Week #11	
Ch 20: Accounting changes and error corrections	Week #12	# 7 (Ch 19) due on Nov. 3
Ch 21: The statement of cash flows revisited	Week #13	# 8 (Ch 20) due on Nov. 10
Ch 16: Income taxes	Week #14	# 9 (Ch 21) due on Nov. 17
Catch up and review	Week #15	# 10 (Ch 16) due on Nov. 24
Final exam	Check university schedule	

Note: Your instructor keeps the right to adjust the schedule and homework due date according to class progress.