

**ACCT 3321 Intermediate Accounting I**  
**College of Business Administration**  
**University of Texas at El Paso**  
**Fall 2019**

**Revised on April 22, 2020**

**Instructor Information**

Instructor: Yun Ke, Ph.D., Assistant Professor of Accounting  
Office: COBA, Room 212  
Telephone: (915) 747-7751  
Email (best): [yke@utep.edu](mailto:yke@utep.edu)  
Class Time: M/W: 9:00 AM – 10:20 AM **online in Blackboard** (Section 25458)  
M/W: 10:30 AM – 11:50 AM **online in Blackboard** (Section 22179)  
Office Hours: M/W: 3:00 PM to 5:00 PM or other time by appointment

**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:

(For Section 25458) <https://connect.mheducation.com/class/y-ke-section-25458>

(For Section 22179) <https://connect.mheducation.com/class/y-ke-section-22179>

The cost is about \$120.00 for 18 months of access (note it will cover Intermediate II as well). 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.

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

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

**Pre-requisites**

Completion of ACCT 2302 (Principles of Accounting II) with a C or better.

**Course Description**

The course provides an in-depth study of financial accounting concepts, elements of financial statements, and preparation of financial reports.

**Course Learning Objectives**

After successfully completing this course, you will be able to record, analyze, and interpret historical and prospective financial and non-financial information in accordance with U.S. GAAP.

**Accommodations for Students with Disabilities**

If you have or suspect 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](mailto: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/>

**Plagiarism and Cheating**

You are allowed, even encouraged, to discuss homework assignments with other classmates. It is, however, unacceptable that you copy work from any source, including classmates, homework files, the

Internet, etc. **Submitting copied material constitutes plagiarism and will be treated as cheating.** You are expected to complete your own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students or online. All exams will be closed book and closed note and should reflect your individual efforts. The use of cell phones (even as calculator) is not allowed during exams. You should not complete an attendance quiz for someone else who is not in class or turn in an attendance quiz if you are not present in class. **Any suspected cheating will be reported to the Office of Student Conduct and Conflict Resolution.**

### Evaluation

Your final letter grade will be based on the following items (weighted as follows):

#### Exams:

Exam #1:	Monday, Feb 24 <sup>th</sup> (in class)	100 points
Exam #2:	Wednesday, Apr 8 <sup>th</sup> (online)	100 points
Exam #3:	Wednesday, May 6 <sup>th</sup> (online)	100 points
Final exam (optional):	See university schedule (online)	

(Note: if you decide to take the final exam, I will make necessary adjustment to make sure the total points from exams are still 300, which means each exam worth 75 points.)

#### Assignments:

Connect Homework Assignments (first 6, 10 points each, drop the lowest one):	50 points
Connect Homework Assignments (last 5, 20 points each, drop the lowest one):	80 points

#### Participation/Professionalism Activities:

Class attendance, participation, and professionalism (done)	10 points
In-class/online quizzes (Five points each, drop the lowest one)	35 points
Midterm #2 practice	5 points
Course evaluation extra	5 points
Total Possible Points	500 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 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. For all exams, please bring your calculator, your student ID card and a blank Scantron sheet. All exams are closed book. 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.

**Homework (100 points 150 points)**

In general, homework assignments will review concepts from previous class lectures. **Homework will be due on the day specified electronically via Connect.** Later submission will receive point deduction. Each homework assignment **before Spring Break** is worth ten points. You can try unlimited attempts, and I take the highest score. I will drop your lowest homework score when calculating your course grade.

Each homework assignment **after Spring Break** is worth **twenty** points. You can try **3** attempts, and I take the highest score. **No late submission is accepted.**

**Class Participation and Attendance (50 points)**

You are expected to attend class and actively participate. Please turn off cell phones during class to minimize disruptions. Please do not walk in and out of classroom frequently

Attendance will be tracked randomly and I might ask you turn in some in-class work as the attendance record.

Nine quizzes will be given throughout the semester. Each quiz is worth five points and your lowest quiz scores will be dropped. You will receive at least 2 points on each quiz if you are present in class and take the quiz.

**Extra Credit (5 points)**

There is only one opportunity for extra credit in this course. If at least **85%** of all students enrolled in your section at the end of the semester complete the UTEP course evaluation for the class, each student will receive 5 points extra credit.

---

**Course Calendar**

The course calendar in the next page 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.

<b>Textbook Chapters</b>	<b>Class Dates</b>	<b>Homework Due Dates (11:59 pm)</b>
Ch 1: Introduction	Jan. 22 (W) & Jan. 27 (M)	
Ch 2: Review of the accounting process	Jan. 27 (M) & Jan. 29 (W)	Lab 1 due on Jan. 29
Ch 3: Balance sheet and financial disclosure	Feb. 3 (M) & Feb. 5 (W)	Lab 2 due on Feb. 5
Ch 4: Income statement, comprehensive income, and the statement of cash flows	Feb. 10 (M), Feb. 12 (W) & Feb. 17 (M)	Lab 3 due on Feb. 12
Catch up and in-class review	Feb. 19 (W)	Lab 4 due on Feb. 24
Exam #1 (in-class)	Feb. 24 (M)	
Ch 5: Time value of money concepts	Feb. 26 (W)	
Ch 6: Revenue recognition	Mar. 2 (M), Mar. 4 (W) & Mar. 9 (M)	Lab 5 due on Mar. 4
<b>after resuming class on March 30</b>		
Ch 7: Cash and receivables	Mar. 30 (M), Apr. 1 (W) & Apr. 6 (M)	Lab 6 due on <b>Mar. 30</b>
Catch up and in-class review	Apr. 6 (M)	Lab 7 due on <b>Apr. 6</b>
Exam #2 ( <b>online</b> )	<b>Apr. 8 (W)</b>	
Ch 8: Inventories: measurement	Apr. 13 (M) & Apr. 15 (W)	
Ch 9: Inventories: additional issues	Apr. 20 (M)	Lab 8 due on <b>Apr. 20</b>
Ch 10: PPE and intangible: acquisition	Apr. 20 (M) & Apr. 22 (W)	Lab 9 due on <b>Apr. 27</b>
Ch 11: PPE and intangible: utilization and disposition	Apr. 27 (M) & Apr. 29 (W)	Lab 10 due on <b>May. 29</b>
Catch up, IFRS, and in-class review	May 4 (M)	Lab 11 due on <b>May. 4</b>
Exam #3 ( <b>online</b> )	May 6 (W)	
<b>Final exam schedule will be released by the University. Plan your travel accordingly.</b>		

Note: **Your instructor keeps the right to adjust the schedule according to class progress.**