

ACCT 3321 Intermediate Accounting I
College of Business Administration
University of Texas at El Paso
Fall 2020

Instructor Information

Instructor: Yun Ke, Ph.D., Assistant Professor of Accounting
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Class Time: Online and asynchronous
Office Hours: W: 3:00 to 5:00 PM or other time by appointment

Course Delivery

Due to the COVID-19 situation, lectures will be delivered online. Pre-recorded lecture will be posted on Blackboard. Office hours will also be held online live during specific time period and/or by appointment. While no specific class time is set for the course, I expect you to watch lecture in time and to finish homework and quiz according to the class schedule at the end of this syllabus. More details will be posted on Blackboard.

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 15184) <https://connect.mheducation.com/class/y-ke-section-15184>

(For Section 12195) <https://connect.mheducation.com/class/y-ke-section-12195>

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 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: (Ch. 1-4) | Wednesday, Sep 30 th (online) | 100 points |
| Exam #2: (Ch. 5-7) | Wednesday, Oct 28 th (online) | 100 points |
| Final exam: (Ch. 8-11) | Wednesday, Dec 2 nd (online) | 100 points |

Assignments:

| | |
|--|------------|
| 11 Connect Homework Assignments (15 points each, drop the lowest one): | 150 points |
|--|------------|

Participation/Professionalism Activities:

| | |
|--|-------------------|
| 7 Online quizzes (Five points each, drop the lowest one) | 30 points |
| 3 Practice exams (Five points each) | 15 points |
| Online course evaluation | 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. All exams will be taken online within the specific time period. Please make sure you have access to computer (PC or laptop) with Respondus Lockdown Browser installed.

Homework (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 is worth fifteen points. You can try **3** attempts, and I take the **highest** score. I will drop your lowest homework score when calculating your course grade.

Online quizzes and practice exams (45 points)

Seven (7) 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 trying to do it.

I will provide three (3) practice exams before each exam to help you review materials. If you try to do it, you will receive points.

Online course evaluation credit (5 points)

If at least **80%** 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.

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.

| Textbook Chapters | Class Dates | Homework Due Dates (11:59 pm) |
|--|--------------------------------------|--------------------------------------|
| Ch 1: Introduction | Week 1 (Aug. 24) | |
| Ch 2: Review of the accounting process | Week 2 (Aug. 31) | # 1 due on Aug. 31 |
| Ch 3: Balance sheet and financial disclosure | Week 3 (Sep. 7) | # 2 due on Sep. 7 |
| Ch 4: Income statement, comprehensive income, and the statement of cash flows | Week 4 (Sep. 14) Week 5 (Sep. 21) | # 3 due on Sep. 14 |
| Catch up and in-class review | Week 6 (Sep. 28) | # 4 due on Sep. 28 |
| Exam #1 (online) | Week 6 (Sep. 30) | |
| Ch 5: Time value of money concepts | Week 7 (Oct. 5) | |
| Ch 6: Revenue recognition | Week 8 (Oct. 12) | # 5 due on Oct. 12 |
| Ch 7: Cash and receivables | Week 9 (Oct. 19) | # 6 due on Oct. 19 |
| Catch up and in-class review | Week 10 (Oct. 26) | # 7 due on Oct. 26 |
| Exam #2 (online) | Week 10 (Oct. 28 W) | |
| Oct. 30 th is the Fall drop/withdraw deadline. | | |
| Ch 8: Inventories: measurement | Week 11 (Nov. 2) | |
| Ch 9: Inventories: additional issues | Week 12 (Nov. 9) | # 8 due on Nov. 9 |
| Ch 10: PPE and intangible: acquisition | Week 13 (Nov. 16) | # 9 due on Nov. 16 |
| Ch 11: PPE and intangible: utilization and disposition | Week 14 (Nov. 23) | # 10 due on Nov. 23 |
| Catch up, IFRS, and in-class review | Week 15 (Nov. 30) | # 11 due on Nov. 30 |
| Final exam (online) | Week 15 (Dec. 2 W) | |
| Final exam schedule will be released by the University. Plan your travel accordingly. | | |

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