

ACCT 3321 Intermediate Accounting I
College of Business Administration
University of Texas at El Paso
Online – Asynchronous, Term 801A

Instructor Information

Instructor: Yun Ke, Ph.D., Assistant Professor of Accounting
Office: COBA, Room 250
Telephone: (915) 747-7751
Email (best): yke@utep.edu
Class Time and Place: Online course (CRN 25827) Asynchronous
Office Hours: T/R morning 11-12 (or by appointment or online Zoom for other time)

Required Course Materials

Textbook: Spiceland, Nelson & Thomas, *Intermediate Accounting*, 11e, 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/y-ke-crn-25827>

The cost is about \$170.00 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.

Course Delivery

This class is taught online in asynchronous format. All homework, quizzes, exams, and communication will be done using Blackboard, McGraw-Hill Connect, Respondus Lockdown Browser, and the UTEP email system. It is the student's responsibility to have a working computer equipped with a camera that allows them to perform the necessary functions of an online class. Students can go to the 3rd floor of the library to technical support to borrow computers. Not having a working computer or any computer issues will not be excused. While the class is asynchronous, there are deadlines, and no late work or exams are accepted.

Evaluation

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

Exams: (400 points)

Exam #1: (Ch. 1-4)	100 points
Exam #2: (Ch. 5-7)	100 points
Final exam: (cumulative)	200 points

Assignments (drop the lowest one of 11):

Connect SmartBook Reading Modules (10 x 5 points)	50 points
Connect Homework Problems (10 x 10 points)	100 points
10 quizzes (10 x 5 points)	50 points
Total Possible Points	600 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 (Pass for accounting major)	70.0 to 79.9%
D	Below Average (Pass for non-accounting major)	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 (400 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 5 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 10 points and is open book. For each homework, you will have **2** attempts, and I take the **highest** score. 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 (10) quizzes will be given throughout the semester. Each quiz is worth five points. The quiz is typically taken at the end of the class. **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 will receive 5 points. If less 90% but greater than 80%, it will be 4 points. Then 3, 2, and 1 point.

Test proctoring software

All quizzes and exams will be held remotely and will make use of Respondus Lock Down Browser and Respondus Monitor inside of Blackboard or McGraw-Hill Connect to promote academic integrity. You are encouraged to learn more about how to use these programs prior to the first test.

Please review the following guidelines:

- The assessments will only be available at the times identified on the course calendar.
- A reliable Internet connection is essential to completing the exam.
- Respondus Lockdown Browser will require that all internet tabs are closed prior to the start of the test.
- Respondus Monitor requires a webcam and microphone.
- Your face should be visible during the test. Blocking the camera will disable the test.
- No notes or textbook materials are permitted during the test. Respondus Monitor requires you to take a video of your surrounding area (desk, chair, walls, etc.)
- You should not have conversations with other people and/or leave and return to the area during the test.

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.

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.***

Tentative course schedule

Week	Date	Textbook Chapters	Homework Due Dates (11:59 pm)
#1	1/21-1/24	Ch 1: Introduction	# 1 due on Jan 24
		Ch 2: Review of the accounting process	# 2 due on Jan 28
#2	1/27-1/31	Ch 3: Balance sheet and financial disclosure	# 3 due on Jan 30
		Ch 4: Income statement, comprehensive income, and the statement of cash flows	# 4 due on Feb 4
#3	2/3-2/7	Review and Exam #1	Jan 31-Feb 5
		Ch 5: Time value of money concepts	# 5 due on Feb 12
#4	2/10-2/14	Ch 6: Revenue recognition	# 6 due on Feb 17
		Ch 7: Cash and receivables	# 7 due on Feb 19
#5	2/17-2/21	Review, and Exam #2	Feb 17-20
		Ch 8: Inventories: measurement	# 8 due on Feb 27
#6	2/24-2/28	Ch 9: Inventories: additional issues	# 9 due on Mar 3
		Ch 10: PPE and intangible: acquisition	# 10 due on Mar 5
#7	3/3-3/7	Ch 11: PPE and intangible: utilization and disposition	# 11 due on Mar 7
		Review and Final exam	Mar 8-10

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