

ACCOUNTING 3322 Intermediate Accounting II
College of Business Administration
University of Texas at El Paso
Spring 2023

Instructor Information

Instructor: Yun Ke, Ph.D., Assistant Professor of Accounting
Office: COBA, Room 250
Telephone: (915) 747-7751
Email (best way): yke@utep.edu
Class Time: CRN 21381 T/R 1:30-2:50 pm at COBA 319
CRN 21382 T/R 3:00-4:20 pm at COBA 318
Office Hours: T/R 10:00-11:30 am
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

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

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-crns-21381-21382>

The cost is about \$167.27 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.

Course Structure

In attempt to keep some semblance of a regular semester in-person class schedule, this course will be structured as if it were a twice a week meeting class. That is, there will be two lectures every week (I assume the lectures are on Monday and Wednesday, as office hour days). Each lecture post will contain several short videos, covering different topics for that day. *It is imperative for each student to watch these videos in a timely manner, so as to not fall behind on course material.*

Assignment and quiz due dates will be based on this “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 virtual 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: (Cumulative)	University schedule	200 points

Assignments/Quizzes:

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	70.0 to 79.9%
D	Below Average but Passing	60.0 to 60.9%
F	Failure	< 60%

Note: Your instructor reserves the right to adjust the evaluation and to relax these cut-off points depending upon the overall class performance.

Exams (350 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.

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.***

Textbook Chapters	Class Dates	Homework Due Dates (11:59 pm)
Class introduction	Week #1	
Ch 12: Investments	Week #1	
Ch 13: Current liabilities	Week #2	# 1 due on Jan. 31
Ch 14: Bonds and long-term notes	Week #3 and #4	# 2 due on Feb. 7
Catch up and review	Week #5	# 3 due on Feb. 15
Exam #1	Feb. 16 (Week #5)	
Ch 15: Leases	Week #6	
Ch 17: Pensions	Week #7 and #8	# 4 due on Mar. 2
Ch 18: Shareholders' equity	Week #8	# 5 due on Mar. 9
Catch up and review	Week #9	# 6 due on Mar. 23
Exam #2	Mar. 28 (Week #10)	
March 30 th is the Spring semester drop/withdraw deadline.		
Ch 19: Share-based compensation and EPS	Week #11	
Ch 20: Accounting changes and error corrections	Week #12	# 7 due on Apr. 13
Ch 21: The statement of cash flows revisited	Week #13	# 8 due on Apr. 20
Ch 16: Income taxes	Week #14	# 9 due on Apr. 27
Catch up and review	Week #15	# 10 due on May. 4
Final exam	Check university schedule (May 8-12)	

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