

**ACCOUNTING 3322 Intermediate Accounting II**  
**College of Business Administration**  
**University of Texas at El Paso**  
**Spring 2021**

**Instructor Information**

Instructor: Yun Ke, Ph.D., Assistant Professor of Accounting  
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Class Time: Online and asynchronous (M/W 10:30 am -12 pm in my mind)  
Office Hours: Monday/Wednesday 3:30 to 5:00 PM through Zoom  
<https://utep-edu.zoom.us/j/4245603096>

**Pre-requisites**

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

**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:

<https://connect.mheducation.com/class/y-ke-section-26125>

The cost is about \$120.00 for 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).

**Technology Requirements**

Course content is delivered via the Internet through the Blackboard learning management system. Ensure your UTEP e-mail account is working and that you have access to the Web and a stable web browser. Google Chrome and Mozilla Firefox are the best browsers for Blackboard; other browsers may cause complications. When having technical difficulties, update your browser, clear your cache, or try switching to another browser.

You will need to have access to a computer/laptop, a webcam, and a microphone. A pad (e.g., iPad or Android Pad) may not work. Check that your computer hardware and software are up-to-date and able to access all parts of the course.

Note: As a UTEP student you can download Word and other Microsoft Office programs (including Excel, PowerPoint, Outlook and more) for free via UTEP's Microsoft Office Portal. Click the following link for more information about Microsoft Office 365 and follow the instructions.

If you encounter technical difficulties beyond your scope of troubleshooting, please contact the UTEP Help Desk as they are trained specifically in assisting with technological needs of students. Please do not contact me for this type of assistance. The Help Desk is much better equipped than I am to assist you!

### Course Communication

Because the course is taught online, we will not see each other in the ways like face-to-face class. However, there are a number of ways we can keep the communication channels open:

- Office Hours: We will not meet on campus, but I will hold virtual office hours twice a week for your questions and comments about the course. My office hours will be held through Zoom Monday and Wednesday from 3:30 pm to 5:00 pm.
- Email: UTEP e-mail is the best way to contact me. Please do not use the messaging feature in Blackboard, as these messages often get lost. I will do my best to reply your e-mail within 24 hours of receipt. When e-mailing me, be sure to email from your UTEP student account.
- Announcements: Check the Blackboard announcements frequently for any updates, deadlines, or other important messages.

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### 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. 12-14)	Wednesday, Feb 17 <sup>th</sup> (online)	100 points
Exam #2: (Ch. 15, 17, 18)	Wednesday, Mar 31 <sup>st</sup> (online)	100 points
Final exam: (Ch. 16, 19-21)	University schedule (or class consensus)	100 points

**Assignments/Quizzes:**

Connect SmartBook Reading Modules (10 x 5 points)	50 points
Connect Homework Problems (10 x 10 points)	100 points
7 Online quizzes (Five points each, drop the lowest quiz)	30 points

**Participation/Professionalism Activities:**

3 Practice exams (Five points each)	15 points
Online course evaluation	5 points
<b>Total Possible Points</b>	<b>500 points</b>

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%

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 a computer (PC, Mac, or laptop) with Respondus Lockdown Browser installed. Note that Ipad does not seem to work.

**Assignment (150 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 and practice exams (30+15 points)**

Seven (7) quizzes will be given throughout the semester. Each quiz is worth five points and your lowest quiz score will be dropped. The schedule of quiz is in calendar below, but I will also inform you when the quiz is available. **No make-up quizzes will be given for any reason** – please plan accordingly.

I will also provide three (3) practice exams before each exam to help you review materials. The points are awarded based on your effort, not accuracy, for the practice exams. This is if you spend effort to try all problems, 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.

### **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](mailto: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.***

### **COVID-19 Precautions**

For each day that you attend campus—for any reason—you must complete the questions on the UTEP screening website ([www.screening.utep.edu](http://www.screening.utep.edu)) prior to arriving on campus. The website will verify if you are permitted to come to campus. Under no circumstances should anyone come to campus when feeling ill or exhibiting any of the known COVID-19 symptoms. Students are advised to minimize the number of encounters with others to avoid infection. You must **STAY AT HOME** and **REPORT** if you (1) have been diagnosed with COVID-19, (2) are experiencing COVID-19 symptoms, or (3) have had recent contact with a person who has received a positive coronavirus test. Reports should be made at [www.screening.utep.edu](http://www.screening.utep.edu). If you know of anyone who should report any of these three criteria, you should encourage them to report. If the individual cannot report, you can report on their behalf by sending an email to [COVIDaction@utep.edu](mailto:COVIDaction@utep.edu).

<b>Textbook Chapters</b>	<b>Class Dates</b>	<b>Homework Due Dates (11:59 pm)</b>	<b>Quiz/Practice Exam</b>
Ch 12: Investments	Jan. 20 & Jan. 25		
Ch 13: Current liabilities	Jan. 27 & Feb. 1	# 1 due on Feb. 1	
Ch 14: Bonds and long-term notes	Feb. 3 & Feb. 8 & Feb. 10	# 2 due on Feb. 8	#1 on Feb. 3 #2 on Feb. 10
Catch up and review	Feb. 15	# 3 due on Feb. 15	PE #1 Feb. 16
<b>Exam #1 (online)</b>	<b>Feb. 17</b>		
Ch 15: Leases	Feb. 22 & Feb. 24 & Mar. 1		
Ch 17: Pensions	Mar. 3 & Mar. 8 & Mar. 10	# 4 due on Mar. 8	#3 on Mar. 10
Spring break (March 15-19)			
Ch 18: Shareholders' equity	Mar. 22 & Mar. 24	# 5 due on Mar. 24	#4 on Mar. 29
Catch up and review	Mar. 29	# 6 due on Mar. 29	PE #2 Mar. 30
<b>Exam #2 (online)</b>	<b>Mar. 31</b>		
April 1 <sup>st</sup> is the Spring semester drop/withdraw deadline.			
Ch 19: Share-based compensation and EPS	Apr. 5 & Apr. 7		
Ch 20: Accounting changes and error corrections	Apr. 12 & Apr. 14	# 7 due on Apr. 14	#5 on Apr. 19
Ch 21: The statement of cash flows revisited	Apr. 19 & Apr. 21	# 8 due on Apr. 21	#6 on Apr. 26
Ch 16: Income taxes	Apr. 26 & Apr. 28 & May 3	# 9 due on Apr. 28	#7 on May. 3
Catch up and review	May. 5	# 10 due on May. 5	PE #3 May. 6
Final exam (online)	Check university schedule		

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