

**ACCOUNTING 3322 Intermediate Accounting II**  
**Woody L. Hunt College of Business**  
**University of Texas at El Paso**  
**Spring 2024**

**Instructor Information**

Instructor: Yun Ke, Ph.D., Assistant Professor of Accounting  
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Class Time: CRN 25630 T/R 1:30-2:50 pm at COBA 319  
Office Hours: T/R 3:00 - 4:00 pm or by appointment  
Online Zoom meeting can also be scheduled with flexible time

**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 & Winchel *Intermediate Accounting*, 11e, McGraw-Hill/Irwin, 2022.

You **MUST** purchase Connect access through McGraw-Hill. You can purchase it from the website below:

<https://connect.mheducation.com/class/y-ke-crn-25630>

The cost is about \$170 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.

## 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: ( <b>Cumulative</b> )	May 9, 2024	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
<b>Total Possible Points</b>	<b>600 points</b>

### 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 (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.

### **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.***

<b>Textbook Chapters</b>	<b>Class Dates</b>	<b>Homework Due Dates (11:59 pm)</b>
Introduction	Week #1	
Ch 12: Investments	Week #1	
Ch 13: Current liabilities	Week #2	# 1 due on Jan. 30
Ch 14: Bonds and long-term notes	Week #3 and #4	# 2 due on Feb. 6
Catch up and review	Week #5	# 3 due on Feb. 13

<b>Exam #1</b>	<b>Feb. 15 (Week #5)</b>	
Ch 15: Leases	Week #6	
Ch 17: Pensions	Week #7 and #8	# 4 due on Mar. 6
Ch 18: Shareholders' equity	Week #8	# 5 due on Mar. 14
Catch up and review	Week #9	# 6 due on Mar. 21
<b>Exam #2</b>	<b>Mar. 26 (Week #10)</b>	
March 28 <sup>th</sup> 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. 9
Ch 21: The statement of cash flows revisited	Week #13	# 8 due on Apr. 16
Ch 16: Income taxes	Week #14	# 9 due on Apr. 23
Catch up and review	Week #15	# 10 due on May. 2
<b>Final exam</b>	<b>May 9, Room COBA 319 1-3:45 pm</b>	

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