

ACCT 3321 Intermediate Accounting I
College of Business Administration
University of Texas at El Paso
Fall 2019

Instructor Information

Instructor: Yun Ke, Ph.D., Assistant Professor of Accounting
Office: Business Administration Building, Room 212
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Email (best): yke@utep.edu (can be slower during weekend)
Class Time: M/W: 12:00 PM – 1:20 PM LART 319 (Section 15555)
M/W: 1:30 PM – 2:50 PM LART 318 (Section 12342)
Office Hours: M/W: 3:00 PM to 5:00 PM or other time by appointment

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 here:

<https://connect.mheducation.com/class/y-ke-acct-3321-sections-3--8>

The cost is \$147.50 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:

Midterm Exam #1:	Monday, Sep 30 th (in class)	100 points
Midterm Exam #2:	Wednesday, Oct 30 th (in class)	100 points
Final Exam:	Finals Week	125 points

Assignments:

Connect Homework Assignments (Ten points each, drop one):	100 points
Case Write-up (Due Monday, Dec 2 nd before class)	25 points

Participation/Professionalism Activities:

Class participation/professionalism	25 points
In-class attendance quizzes (Five points each, drop two)	25 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 60.9%
F	Failure	< 60%

I reserve the right to relax these cut-off points depending upon the overall class performance.

Exams (325 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. For all exams, please bring your calculator, your student ID card and a blank Scantron sheet. All exams are closed book and closed note. You will be asked to leave all coats, backpacks, non-approved electronic devices (e.g. cell phones and tablets), etc. at the side or front of the examination room. Be prepared to change seats once all students have entered the examination room. Please note the final exam will be comprehensive.

Homework (100 points)

In general, homework assignments will review concepts from previous class lectures. **Homework will be due on the day specified without exception (including absence) electronically via Connect.** Each homework assignment is worth ten points. I will drop your lowest homework score when calculating your course grade.

Class Participation and Attendance (50 points)

You are expected to attend class and actively participate. Participation credit worth 25 points will be given based on the **quality and quantity** of your participation. All students start off with 17 participation points. The more you volunteer answers or ask questions, the higher your participation credit will be.

Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, and/or tardiness) may reduce your participation points. Please turn off cell phones during class to minimize disruptions. I will implement a seating chart on the second day of class to allow me to more easily track class participation.

Attendance is tracked through occasional attendance quizzes. Seven quizzes will be given throughout the semester. Each quiz is worth five points and your lowest two quiz scores will be dropped. You will receive at least 3 points on each quiz if you are present in class and take the quiz.

Case Write-up (25 points)

The case assignment is due before class on Wednesday, Dec 4th. The assignment must be submitted through Blackboard. More information, including the case and case questions, will be provided in class.

Extra Credit (5 points)

There is only one opportunity for extra credit in this course. 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 extra credit.

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	Lab Due Dates (11:59 pm)
Ch 1: Introduction	Aug. 26 (M)	
Ch 2: Review of the accounting process	Aug. 28 (W) & Sep. 4 (W)	Lab 1 due on Sep. 4
Ch 3: The balance sheet and financial disclosure	Sep. 9 (M) & Sep. 11 (W)	Lab 2 due on Sep. 11
Fall Census Day (Sep. 11)		
Ch 4: The income statement, comprehensive income, and the statement of cash flows	Sep. 16 (M), Sep. 18 (W) & Sep. 23 (M)	Lab 3 due on Sep. 18
20 th Class Day (Sep. 23)		
Midterm Exam #1 in-class review	Sep. 25 (W)	Lab 4 due on Sep. 25
Midterm Exam #1 (in-class)	Sep. 30 (M)	
Ch 5: Time value of money concepts	Oct. 2 (W)	
Ch 6: Revenue recognition	Oct. 7 (M), Oct. 9 (W) & Oct. 14 (M)	Lab 5 due on Oct. 9
Ch 7: Cash and receivables	Oct. 16 (W), Oct. 21 (M) & Oct. 23 (W)	Lab 6 due on Oct. 21
Midterm Exam #2 in-class review	Oct. 28 (M)	Lab 7 due on Oct. 28
Midterm Exam #2 (in-class)	Oct. 30 (W)	
Fall Drop/Withdraw Deadline (Nov. 1)		
Ch 8: Inventories: measurement	Nov. 4 (M) & Nov. 6 (W)	
Ch 9: Inventories: additional issues	Nov. 11 (M) & Nov. 13 (W)	Lab 8 due on Nov. 13
Ch 10: PPE and intangible: acquisition	Nov. 18 (M) & Nov. 20 (W)	Lab 9 due on Nov. 20
Ch 11: PPE and intangible: utilization and disposition	Nov. 25 (M) & Nov. 27 (W)	Lab 10 due on Nov. 27
IFRS	Dec. 2 (M)	
Final Exam in-class review	Dec. 4 (W)	Lab 11 due on Dec. 4
Final exam schedule will be released by the University. Plan your travel accordingly.		