

**ACCT 3321 Intermediate Accounting I**  
**College of Business Administration**  
**University of Texas at El Paso**  
**Fall 2021**

**Instructor Information**

Instructor: Yun Ke, Ph.D., Assistant Professor of Accounting  
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Class Time: T/R 7:30-9 am (Section 5, CRN 12064)  
T/R 9-10:30 am (Section 7, CRN 12065)  
Office Hours: T/R 10:30-11:30 am (or by appointment for other time)

**Course Delivery/ COVID-19 Precautions**

The plan is to deliver the course 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.

*If you have tested positive for COVID-19, you are encouraged to report your results to [covidaction@utep.edu](mailto:covidaction@utep.edu), so that the Dean of Students Office can provide you with support and help with communication with your professors. It is important to follow all instructions that you receive as part of the diagnosis, including isolation and staying at home until a negative test is produced.*

*If you experience COVID-19 symptoms, please follow the isolation protocol by staying at home and getting tested as soon as possible. If the test is negative but you are still seeking accommodations, please contact the Dean of Students Office for guidance in a timely manner. Your instructor will work with the Dean of Students Office to determine the extent of any such accommodations.*

*We strongly encourage you to think and act proactively in all matters related to COVID-19 and your academic endeavors. The Center for Disease Control and Prevention recommends that people in areas of substantial or high COVID-19 transmission wear face masks when indoors in groups of people. The best way that Miners can take care of miners is to get the vaccine. If you still need the vaccine, it is widely available in the El Paso area, and will be available at no charge on campus during the first week of classes. For more information about the current rates, testing, and vaccinations, please visit [epstrong.org](http://epstrong.org).*

**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-crn-12064-12065>

The cost is about \$120.00 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.

**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](mailto: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 simply 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:**

|                        |                                 |            |
|------------------------|---------------------------------|------------|
| Exam #1: (Ch. 1-4)     | Wednesday, Sep 23 <sup>rd</sup> | 100 points |
| Exam #2: (Ch. 5-7)     | Wednesday, Oct 26 <sup>th</sup> | 100 points |
| Final exam: (Ch. 8-11) | Wednesday, Dec 2 <sup>nd</sup>  | 100 points |

**Assignments:**

11 Connect Homework Assignments (15 points each, drop the lowest one): 150 points

**Participation/Quizzes:**

11 in-class quizzes (Five points each, drop the lowest one) 50 points

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Total Points 500 points

Extra credit (online course evaluation) up to 5 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 (Pass for accounting major) | 70.0 to 79.9%        |

|   |   |               |
|---|---|---------------|
| D | Below Average (Pass for non-accounting major) | 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.

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### **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.

### **Homework (150 points)**

In general, homework assignments will review concepts from previous class lectures. **Homework will be due on the day specified on the schedule.** No late submission will be accepted. Each homework assignment is worth fifteen points (15 points). You can try **2** attempts, and I take the **highest** score. I will drop your lowest homework score when calculating your course grade.

### **Quizzes (50 points)**

Eleven (11) quizzes will be given throughout the semester. Each quiz is worth five points and your lowest quiz score will be dropped.

### **Online course evaluation credit (up to 5 points)**

If more than **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 the percentage is more than **80%** but less than **90%**, each student receives 4 points. If the percentage is more than **70%** but less than **80%**, each student receives 3 points. If the percentage is more than **60%** but less than **70%**, each student receives 2 points. If the percentage is below **60%**, each student receives 1 point.

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### **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.

| <b>Textbook Chapters</b>  | <b>Class Dates</b> | <b>Homework Due Dates (11:59 pm)</b> |
|---|--------------------|--------------------------------------|
| Ch 1: Introduction  | Aug 24             |                                      |
| Ch 2: Review of the accounting process  | Aug 26, 31         | # 1 due on Sep 2                     |
| Ch 3: Balance sheet and financial disclosure                                  | Sep 2, 7           | # 2 due on Sep 7                     |
| Ch 4: Income statement, comprehensive income, and the statement of cash flows | Sep 9, 14, 16      | # 3 due on Sep 14                    |
| Catch up and review   | Sep 21             | # 4 due on Sep 21                    |
| Exam #1   | Week 6 (Sep 23)    |                                      |
| Ch 5: Time value of money concepts  | Sep 28, 30         |                                      |
| Ch 6: Revenue recognition   | Oct 5, 7, 12       | # 5 due on Oct 7                     |
| Ch 7: Cash and receivables  | Oct 14, 19         | # 6 due on Oct 14                    |
| Catch up and review   | Oct 21             | # 7 due on Oct 21                    |
| Exam #2   | Week 10 (Oct 26)   |                                      |
| Oct 29 is the Fall semester drop/withdraw deadline.                           |                    |                                      |
| Ch 8: Inventories: measurement  | Oct 28, Nov 2      |                                      |
| Ch 9: Inventories: additional issues  | Nov 4, 9           | # 8 due on Nov 9                     |
| Ch 10: PPE and intangible: acquisition  | Nov 11, 16         | # 9 due on Nov 16                    |
| Ch 11: PPE and intangible: utilization and disposition                        | Nov 18, 23         | # 10 due on Nov 23                   |
| Catch up and review   | Nov 30             | # 11 due on Nov 30                   |
| Final exam  | Week 15 (Dec 2)    |                                      |

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