

**Texas A & M Commerce
Course Syllabus
Spring 2014**

Instructor: Dr. Gates, CPA, PhD
Assistant Professor

Email: Sandra.Gates@tamuc.edu

Office: BA114 – Commerce
301 – UCD

Office hours: Monday 5:00 – 6:00 – UCD
Tues 9:30 – 12:30 – Commerce
Wednesday 5:00 – 6:00 – UCD

The best method of contacting me is via email.

Course Number: ACCT421/521
Course Title: Advanced Accounting

Prerequisites:
Class meeting: M 6:15p-8:50p UCD

Required Material:

Advanced Accounting 2nd edition, Hamlen, Huefner and Largay, Cambridge Business Publishers
ISBN 13-978-1-61853-005-9

Course Description:

A continuation of the financial accounting sequence. The course emphasizes business combinations and consolidations and will also cover other selected financial accounting topics.

Course Embedded Assessment Objectives:

- Demonstrate the accounting treatment for consolidations and related issues.
- Demonstrate the accounting treatment of issues involving foreign currency.
- Demonstrate the different aspects of partnership accounting.

Class Live Pro:

Online courses will utilize Class Live to facilitate lectures and class discussions. Face-to-face courses will facilitate lectures and class discussions during the scheduled face-to-face meeting times.

Academic Honesty Policy:

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in DocSharing in our eCollege classroom. All students are required to sign and return the form to the instructor.

“All that is required for dishonesty to flourish is that good men and women do nothing.”

University Policies and Procedures:

- *Disability* – Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at:
<http://www.tamuc.edu/CampusLife/CampusServices/studentDisabilityResourcesAndServices>
- *Student Conduct* – “All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct)
<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>
- *Dropping or Withdrawal from the course* – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

Course Requirements:

- *Check your email* – Emails are sent periodically during the semester. You must check your emails regularly to remain abreast of relevant information. When sending an email to me include the course prefix in the subject line, i.e. ACCT####.
- *Classroom etiquette* – We must maintain a level of respect and collegiality. It is okay to disagree with your classmates or me. Differences in opinions help to foster great discussions. Responses (online or face-to-face) however should not use profanity, sexist, racist, or other dialogue that is objectionable. Be respectful at all times to others. Please note that we are not peers; I maintain a professor-student relationship. Students should address me as: Professor Gates, Dr. Gates, Instructor Gates, or Mrs. Gates.
- *Posting in eCollege* – Your privacy is paramount. I do not share your personal information with anyone. Remember that “Question” areas in our course are available for all classmates to read. To maintain your privacy, questions regarding scores or other personal issues should be sent to directly to my email. I will not respond to public posts regarding scores, grades or personal issues. The “Question” areas in our course should be used for general course related questions, homework questions, questions about the syllabus, due dates, etc.
- *Late work* – Due dates are posted on our syllabus and in our eCollege course. Assignments, exams, quizzes, etc. must be completed no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

- *Homework* – Experience has shown that a clear understanding of accounting concepts and principles requires working through homework assignments. While it can be difficult and even frustrating, the end result of understanding will serve you well in the future. Homework may be collected, discussed and/or reviewed periodically.
- *Reading assignments* – Chapters should be read prior to coming to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to coming to class.
- *Exams/ quizzes* – The content and format of the exam/quiz will vary, but may include any of the following: multiple choice questions, problems, matching, or essays. The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.
- *Written work* – Any writing assignments that may be required must be completed and submitted using Microsoft Word. Unless otherwise noted all parts of the written assignment must be submitted in one file, i.e. do not submit two separate documents for grading. If it is necessary to make calculations, table, graphs, etc. using Excel or another program, you must copy the information into the Word document.
- *Cheating, plagiarism, academic dishonesty* – Academic integrity is a serious issue. If any portion of your work (exam, quiz, research assignment, homework, etc.) is copied, plagiarized, purchased, stolen or lacks authenticity, the ENTIRE body of work will receive a zero. The Dean will be notified of any breach in academic integrity. Additional academic sanctions may include failure of the course, dismissal from the program and/or dismissal from the university.

Technical Support:

If you experience technical problems please contact the eCollege HelpDesk, available 24 hours a day, seven days a week: helpdesk@online.tamuc.org or 1-866-656-5511.

*Computer-related issues and internet connectivity issues are **NOT** acceptable excuses for not completing and submitting assignments on time.*

EVALUATION AND GRADING

<p>Graduate students:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="padding-left: 20px;">Exam 1</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Exam 2</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Exam 3</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Quizzes</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Research paper</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Total possible points</td><td style="text-align: right;">100%</td></tr> </table> <p>Graduate students are required to complete a 10-15 page research paper that includes the global perspective.</p>	Exam 1	20%	Exam 2	20%	Exam 3	20%	Quizzes	20%	Research paper	20%	Total possible points	100%	<p>Undergraduate students:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="padding-left: 20px;">Exam 1</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Exam 2</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Exam 3</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Quizzes</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Research paper</td><td style="text-align: right;">20%</td></tr> <tr><td style="padding-left: 20px;">Total possible points</td><td style="text-align: right;">100%</td></tr> </table> <p>Undergraduate students are required to complete a 5-7 page research paper.</p>	Exam 1	20%	Exam 2	20%	Exam 3	20%	Quizzes	20%	Research paper	20%	Total possible points	100%
Exam 1	20%																								
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GRADING SCALE: There is *no* grade curve and *no* extra credit assignments.

90 – 100% A; 89 – 80% B; 79 – 70% C; 69 – 60% D; < 60% F

<u>Week begins</u>	<u>Chapter(s) covered</u>	<u>Graded assignment</u>
Jan 13	Welcome Chapter 16 Chapter 1	<i>Quiz/Exam opens Thurs and closes Sunday</i>
Jan 20	Holiday	
Jan 27	Chapter 2	Quiz 1, Chapter 1
Feb 3	Complete Chapter 2 Chapter 3	Quiz 2, Chapter 2
Feb 10	Complete Chapter 3	Research project administered
Feb 17	Chapter 4	Exam 1: Chapters 1 – 3 & 16
Feb 24	Chapter 4	
Mar 3	Chapter 5	
Mar 10	Spring break	
Mar 17	Chapter 5	Quiz 3, Chapters 4 & 5
Mar 24	Chapter 6	
Mar 31	Chapter 7	Exam 2: Chapters 4 – 6
Apr 7	Chapter 7	Research project due
Apr 14	Chapter 8	Quiz 4, Chapter 7
Apr 21	Chapter 14	Quiz 5, Chapter 8
Apr 28	Chapter 14	
May 5	Final exam	Exam 3: Chapters 7, 8 & 14

NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.

Course embedded assessment - Rubric

Criteria (Course Objectives)	1 (Needs improvement)	2 (Meets expectations)	3 (Exceeds expectations)
Demonstrate the accounting treatment for consolidations and related issues.	Students cannot demonstrate an understanding of these issues.	Students can demonstrate an understanding of most of these issues.	Students can demonstrate an understanding of all of these issues.
Demonstrate the accounting treatment of issues involving foreign currency.	Students cannot demonstrate an understanding of these issues.	Students can demonstrate an understanding of most of these issues.	Students can demonstrate an understanding of all of these issues.
Demonstrate the different aspects of partnership accounting.	Students cannot demonstrate an understanding of these issues.	Students can demonstrate an understanding of most of these issues.	Students can demonstrate an understanding of all of these issues.

Program embedded assessment – Rubric (graduate)

	Identification of Global Factors	Analysis of Global Factors	Application of Analysis to Business Situation
Exceeds Expectations (3 points)	Clearly and thoroughly identifies all of the relevant global factors which may include: Economic, Cultural, Legal, and Demographic	Clear, accurate, and detailed analysis of impact of all of the relevant global factors which may include: Economic, Cultural, Legal, and Demographic	Clear and accurate application of analysis to specific business situation; valid conclusions and excellent recommendations given
Meets Expectations (2 points)	Identifies only some of the relevant global factors which may Economic, Cultural, Legal, and Demographic. Some of the relevant factors were overlooked or not completely addressed.	Clear, accurate, and detailed analysis of the impact of some of the relevant global factors which may include: Economic, Cultural, Legal, and Demographic; some inaccuracies in analysis	Some application of analysis to specific business situation; acceptable conclusions or recommendations made
Needs Improvement (1 point)	Does not identify any global factors; global factors are identified incorrectly	No analysis of impact of relevant global issues; erroneous analysis of impact	No application of analysis to specific business situation; incorrect conclusions or recommendations made