

Texas A & M Commerce
Course Syllabus
Semester: Summer 2023

Instructor: Dr. Hongmei Jia, PhD

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Office hours: By appointment

The best method of contacting me is via email.

Course Number: ACCT541

Prerequisites: ACCT 502 or 322

Course Title: Accounting Theory

Class meeting: Online; 8-weeks

Required Material:

Accounting Theory - Conceptual Issues in a Political and Economic Environment
Ninth Edition ISBN: 9781483375021
Wolk, Dodd and Rozycki SAGE Publications, Inc.

Course Description:

Selected contemporary and international issues in financial accounting with an emphasis on reading and interpreting professional accounting literature to prepare financial statements according to generally accepted accounting principles. This course is designed as a capstone overview of professional literature on financial accounting.

Course Objectives:

- Demonstrate an understanding of contemporary issues in financial accounting.
- Demonstrate an understanding of international issues in financial accounting.
- Analyze and interpret professional accounting literature to prepare financial statements according to generally accepted accounting principles

Program Objectives:

- Graduates will be effective communicators.
- Graduates will demonstrate business ethical awareness.
- Graduates will demonstrate cultural awareness and a global perspective.
- Graduates will be analytical problem solvers.
- Graduates will be technically proficient and prepared for roles in the accounting profession.

Auditing and Forensic Accounting Certificate

The graduate certificate in Auditing and Forensic Accounting will equip students to gain certifications offered by the Institute of Internal Auditors (IIA) and the Association of Certified Fraud Examiners (ACFE). The twelve semester hours (4 courses) of coursework is eligible to meet requirements for the Master of Science in Accounting (MSA) program should a student wish to pursue it. ACCT 527 & ACCT 562 are in the core curriculum and the remaining courses would meet electives for the MSA.

[Auditing & Forensic Accounting Graduate Certificate | Texas A&M University-Commerce \(tamuc.edu\)](#)

Forensic Auditing Analytics (MS)

The Master of Science in Forensic Auditing Analytics degree combines courses in auditing, forensic accounting, business analytics, and cyber security to provide you not only with traditional forensics and auditing courses but also with cutting-edge business analytics skills to improve corporate governance and successfully prevent and fight financial misrepresentations and fraud in an increasingly digital economy.

[Forensic Auditing Analytics - MS | Texas A&M University-Commerce \(tamuc.edu\)](#)

COB Student Learning Outcomes (SLOs)	Course Outcomes - After successfully completing this course, students will be able to:	Measurement Methods (Outcome Assessments)
2, 3, 5	<ul style="list-style-type: none">• Demonstrate an understanding of planning and conducting an engagement including making assessments of audit risk, fraud, materiality, and deciding the nature, timing and extent of tests.• Identify objectives for particular audits, select and apply tests of control and substantive procedures to obtain appropriate audit evidence, evaluate the evidence, and draw reasonable conclusions.• Apply relevant account and reporting standards to evaluate and form opinions and financial statements.	<ul style="list-style-type: none">• Case discussion• Research paper assignment

Academic Dishonesty Policy:

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in D2L. All students are required to sign and upload the form onto the D2L.

<u>EVALUATION AND GRADING</u>		<u>GRADING SCALE:</u>	
Grades will be determined according to the following:		There is <i>no</i> grade curve and <i>no</i> extra credit assignments.	
Discussion thread posts	400	90 – 100%	A
Essay	100	89 – 80%	B
Total points	500	79 – 70%	C
		69 – 60%	D
		< 60%	F

Late work – Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. **Unless extenuating circumstances exist, 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.**

<u>Date</u>	<u>Chapter(s) covered</u>	<u>Graded assignment</u>
Week 1 & 2	Course overview Welcome	Read and sign Academic Dishonesty Policy
Mon, June 5- Fri, June 16	Read chpt 1	
	Read chpt 2	
	Read chpt 3	
		Make final posts to Discussion Thread 1
Week 3 & 4	Read chpt 5	
Mon, June 19 - Fri, June 30	Read chpt 6	
	Read chpt 7	
		Make final posts to Discussion Thread 2
Week 5 & 6	Read chpt 8	
Mon, July 3- Fri, July 14	Read chpt 9	
	Read chpt 10	Make final posts to Discussion Thread 3
Week 7 & 8 – Mon, July 17 – Thursday, July 27	Read chpt 11	
	Read chpt 12	
	Read chpt 13	
		Make final posts to Discussion Thread 4 Essay due

Last day of class: July 27, 2023

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.

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.
- Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to ((<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

Graduate level expectations

- *Writing* – Graduate students should be able to demonstrate critical thinking skills. Graduate level writing must demonstrate an ability to evaluate arguments from various perspectives, be able to formulate well-articulated conclusions based on facts and/or deductive reasoning, and be able to provide a well-reasoned discussion that reflects comprehension beyond an undergraduate level.
- *Responsibility* – Graduate students should demonstrate self-motivation, organization, time management skills and discipline. It is your responsibility to know when assignments, exams, quizzes, etc. are due. Due dates are communicated on the syllabus. If changes are made, the changes are provided via email. I will NOT provide daily or weekly reminders for you. You are responsible for submitting the appropriate files on time and in the required format.
- *Learning* – Graduate studies are designed for more discipline-specific focused learning. I assume you want to learn. My goal is not to solely teach you information that is covered on my exam, but to teach you accounting concepts and the application of accounting concepts. If you only want to know what is on the exam, you are robbing yourself of the value of learning.
- *Final examination for the Master’s/Specialist degree* – **All** candidates must satisfactorily pass a comprehensive examination covering **all** the work within their master's/specialist degree programs. The

Final Examination Report for the Master's/Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

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####.
- *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 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 submitted 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.

- *Graded work* – There are several issues regarding grading/scoring: 1) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. 2) If you disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than three (3) days after the grade/score is posted. 3) You are NOT permitted to submit an assignment used in a previous course.

**Communication and Support:
Brightspace Support
Need Help?**

Student Support

If you have any questions or are having difficulties with the course material, please contact your Instructor.

Technical Support

If you are having technical difficulty with any part of Brightspace, contact Brightspace Technical Support at 1-877-325-7778 or click on click on the words “click here” to submit an issue via email.



please
the Live Chat or

System Maintenance

D2L runs monthly updates during the last week of the month, usually on Wednesday. The system should remain up during this time unless otherwise specified in an announcement. You may experience minimal impacts to performance and/or look and feel of the environment.