



**Texas A & M University - Commerce**  
**ACCT421 Advanced Accounting**  
**Course Syllabus: Fall 2023**  
**(08/28-12/15, 16-week, online)**

**Instructor:** Dr. Meifang Xiang, CPA, PhD  
Associate Professor

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**Office:** BA314B – Commerce

**Office hours:** 1). **Zoom online classes, will be announced after each main topic;** And 2). MW online 6:00 – 10:00 pm (mainly to reply emails) or make an appointment.

**The best method to contact me is via email.**

**Prerequisites:** ACCT502

**Class meeting:** Online

**Required Material:**

*Advanced Accounting*, 14<sup>th</sup> ed. by Joe Ben Hoyle, Thomas Schaefer, & Timothy Douppnik (McGraw-Hill Education). The code of Connect is required for the course. However, you do **NOT** need to purchase Connect separately because of the Inclusive Access program of TAMUC: No action is required to purchase. Materials for this class are provided as part of the Inclusive Access program.

**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 Objectives**

After completion of this course, the student should be able to:

1. Demonstrate understanding of recording of a business acquisition/combination, and properly account for the transaction under various allowable circumstances.
2. Demonstrate the accounting treatment for consolidations and related issues.
3. Properly account for various transactions under partnership accounting.
4. Demonstrate the effective use of accounting research tools.

**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 effective decision makers.
- Graduates will be technically proficient and prepared for roles in the accounting profession.

**Academic Honesty Policy:**

All students must follow and conform to the University policy on Academic Honesty. (More detailed information will be provided at the latter part of the syllabus)

**GRADING:**

|                               | Points        |
|-------------------------------|---------------|
| Exams                         | 360           |
| Exam 1                        | Ch14-15 & Ch1 |
| Exam 2                        | Ch2-4         |
| Exam 3                        | Ch5-7         |
| <b>Quizzes &amp; Projects</b> | <b>50</b>     |
| <b>Homework</b>               | <b>70</b>     |
| <b>Research Paper</b>         | <b>160</b>    |
| <b>Total</b>                  | <b>640</b>    |

**GRADING SCALE:** (There is **no** grade curve and **no** extra credit assignments.)

| % of Total Points | Points (Please use <u>total points</u> instead of % to calculate your final grade) | Grade |
|-------------------|------------------------------------------------------------------------------------|-------|
| 90 – 100%         | 576                                                                                | A     |
| 89 – 80%          | 512                                                                                | B     |
| 79 – 70%          | 448                                                                                | C     |
| 69 – 60%          | 384                                                                                | D     |
| < 60%             | <384                                                                               | E     |

**CPA Exam Candidates - State of Texas** (an amendment to Board Rule 511.57. July 2020)

- Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree or higher; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, **30 of upper level accounting courses in any format.** You must have a minimum of 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication, and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

**CPA Exam/Qualifications – Requirements for Examination**

You must meet the following qualifications to take the CPA exam.

- Complete the electronic fingerprint process for a background check of the criminal history files of the Texas Department of Public Safety (DPS) and the Federal Bureau of Investigation (FBI).
- Hold a baccalaureate or higher degree from a board-recognized United States college or university, or an equivalent degree as determined by board rule from an institution of higher education in another country.
- Complete 150 semester hours or quarter-hour equivalents of college credit.
- Complete 30 semester hours or quarter-hour equivalents of upper level accounting courses from a board-recognized college or university. Within the coursework two-semester hours of accounting or tax research and analysis are required.
- Complete 24 semester hours or quarter-hour equivalents of upper level related business courses. Within the coursework two-semester hours of accounting or business communications are required.
- Complete a 3-semester-hour Board-approved ethics course.

The first step to determine your eligibility to take the CPA exam is to submit an Application of Intent.

**Course Specific Procedures/Policies**

- For online course: **Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner.** Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

- **Final grade– After the final exam grade were posted, unless there is a mathematical error, I generally would not accept any emails for a better grade** (e.g., “I do need 2 more points to get a better grade.” or “Can I do anything to get a better grade?” or “I do need a B or I will lose my assistantship/scholarship.” etc.) It would be too late. I would not reply any of the request to be fair to the whole class.
- **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.
- **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. ACCT421 (because I teach other courses.)
- **Positive Online Attendance:** I have post lots of material and lecture videos on D2L. **Attendance (online in a positive way: check D2L often, watch the lecture videos, submit the assignments, etc.) is required in this course and is essential to properly learn this material.** This is an advanced class and there is much material to cover, some of which is not covered extensively in the textbook.
- **Late work** –For late work submitted, here is the grading policy:
 

|                                                                                             |                                            |
|---------------------------------------------------------------------------------------------|--------------------------------------------|
| < 1 week and 1 <sup>st</sup> time late                                                      | 10 points deducted                         |
| < 1 week and 2 <sup>nd</sup> time late                                                      | 50% off, or 20 points, whichever is larger |
| < 1 week, 3 <sup>rd</sup> time late or more                                                 | Not accepted                               |
| Over 1 week late (without prior late record), maximum: only one late assignment is accepted | 50% off                                    |
| Over 1 week late (with any prior late record),                                              | Not accepted                               |
- **Exams/ quizzes** –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 7 days of release or recovery. A 10% 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.
- During the exam(s): Do not asking for hints from the instructor. **The instructor keeps the right to refuse answering any exam related question(s) during the exam.**
- **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) No pre-grading or ask the instructor to check your assignment/homework before the due day, which is not fair to your classmates. 2) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. **3) If you disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than 48 hours after the grade/score is posted.** 4) You are NOT permitted to submit an assignment used in a previous course.

## **TECHNOLOGY REQUIREMENTS**

### **D2L**

D2L: You need to login D2L for our lecture videos, solutions, other useful handouts, the link of Connect, etc. D2L is a software for learning and it is on which many universities pay to put course content. D2L is similar to Blackboard or Canvas. Currently TAMUC pays to use D2L.

You can go to "<https://leoportal.tamuc.edu/uPortal/f/u1811s7/normal/render.uP>" to see the 2nd line (or the 11th APPs) named "MyLeo online (D2L Brightspace)". Click it and log in with your student ID, you will see the courses you register and the content/information your professors post. If you are having technical difficulty with any part of D2L, please contact D2L Technical Support. The support options can be found here:  
<https://www.tamuc.edu/facultyStaffServices/academictechnology/documents/d2l/D2LFAQ.pdf>

### **ACCESS AND NAVIGATION**

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu).

### **Syllabus Change Policy**

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

### **University Specific Procedures**

#### **Student Conduct**

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the [Student Guidebook](http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx).  
<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>  
Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: <https://www.britannica.com/topic/netiquette>

#### **TAMUC Attendance**

For more information about the attendance policy please visit the [Attendance](http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx) webpage and [Procedure 13.99.99.R0.01](http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf).  
<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>  
<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

#### **Academic Integrity**

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:  
[Undergraduate Academic Dishonesty 13.99.99.R0.03](http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf)  
<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

[Graduate Student Academic Dishonesty 13.99.99.R0.10](http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

#### **Students with Disabilities-- ADA Statement**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

**Office of Student Disability Resources and Services**

Texas A&M University-Commerce

Gee Library- Room 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Resources and Services](#)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

**Nondiscrimination Notice**

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

**Campus Concealed Carry Statement**

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 the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url: 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.

**AI use in course**

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

## COURSE OUTLINE / CALENDAR

| No. of Week | DATE       | Content                        | Graded Assignments<br>(Do NOT wait until the last minute to do the assignment. Start ASAP!) |
|-------------|------------|--------------------------------|---------------------------------------------------------------------------------------------|
| W1          | 08/28/2023 | Syllabus, Introduction, & ch14 | Connect: HW(1): Ch14, Due Sunday 09/17.                                                     |
| W2          | 09/04      | Ch14                           | Connect: Project_1 Partnership, due Sunday 09/24.                                           |
| W3          | 09/11      | Ch15                           |                                                                                             |
| W4          | 09/18      | Ch15 & Ch1                     | Connect: Quiz 1_Equity Method, due Sunday 10/01.                                            |
| W5          | 09/25      | Ch1                            |                                                                                             |
|             |            | <b>Exam 1 (Ch14-15, Ch1)</b>   | Friday 09/29 early morning –Sunday 10/01 midnight                                           |
|             |            |                                |                                                                                             |
| W6          | 10/02      | Ch2                            | Connect: HW(2): Ch1 & Ch2, Due Sunday 10/08.                                                |
| W7          | 10/09      | Ch2                            |                                                                                             |
| W8          | 10/16      | Ch3                            | Connect: Quiz 2_Ch3, due Sunday 10/29                                                       |
| W9          | 10/23      | Ch3                            | Connect: HW(3): Ch3 & Ch4, due Sunday 11/12.                                                |
| W10         | 10/30      | Ch3 and/or Ch4                 | D2L: Research paper, due Sunday 11/19.                                                      |
| W11         | 11/06      | Ch4                            |                                                                                             |
|             |            | <b>Exam 2 (Ch2, 3, 4)</b>      | Friday 11/10 early morning –Sunday 11/12 midnight                                           |
|             |            |                                |                                                                                             |
| W12         | 11/13      | Ch5                            | Connect: HW(4): Ch5, due Sunday 11/26                                                       |
| W13         | 11/20      | Ch5 & Ch6                      |                                                                                             |
| W14         | 11/27      | Ch6                            | Connect: Project_2 Consolidation, due Sunday 12/03                                          |
| W15         | 12/04      | Ch6& Ch7                       |                                                                                             |
|             |            | <b>Exam 3 (Ch5-7)</b>          | Saturday 12/09 early morning –Thursday 12/14 midnight                                       |