



COLLEGE OF
Business
A&M-COMMERCE

ACCT 597-02W – Special Topics (FAR CPA REVIEW)

COURSE SYLLABUS: Spring Semester – January 13 to May 9, 2025

Instructor: Dr. Michael Opara DBA, CPA
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Office Hours:

Mondays: 1-6pm, & By Appointment (Tues-Frid: 9-am-9pm)
<https://tamuc.zoom.us/j/98693726502>

D2L Access

Recommendation: I suggest you use **Chrome** to access this course on MyLeo (D2L Brightspace). D2L is a Windows-based product. Safari, Firefox, Edge, Internet Explorer (IE) are not supported browsers. Sometimes D2L contents are not fully visible/accessible from browsers other than **Chrome**. If you are using a Mac iOS, you must download the **Chrome** app. However, the app does not guarantee full accessibility.

COURSE INFORMATION

Required Materials

Becker FAR CPA Review materials

Your CPA course materials are populated inside MyLeo D2L and will be available to you when D2L opens for the semester.

Course Description

This course provides in-depth engagement and hands-on practice of the FAR Module in the CPA examination. The course emphasizes the ability to demonstrate CPA Exam readiness as measured by exam day readiness (EDR) indices.

COURSE OBJECTIVE AND LEARNING OUTCOME:

The primary objective of this rigorous course is to familiarize students with the format of the CPA Exam and prepare students to successfully complete the FAR section of the CPA Exam.

The learning outcomes relevant to this course include:

1. Gaining detailed knowledge and perspective of what is required to succeed on the FAR section of the CPA Exam.

2. Enhancing the likelihood of passing the CPA Exam. Note: Success in this course does not guarantee success on the CPA Exam.

REQUIRED MATERIALS:

This course will use Becker's CPA Exam Review Course materials, and each student must purchase individual access to those materials. The cost of the Becker CPA Review Course is the responsibility of the student as are all fees associated with taking the CPA Exam. Employers often pay or reimburse these costs for students who have accepted positions. (Students who have accepted a position with a firm are encouraged to inquire about their firm's policy of payment for CPA review materials.) Becker CPA Exam Review Course login page: <https://cpa.becker.com/login>

COURSE STRUCTURE:

Students will be on a guided self-study using Becker's CPA Exam Review Course materials. Students are required to follow the schedule outlined below and not fall behind. Please keep in mind that the time commitment is just a guide; individual student's time may vary depending on their study skills, learning style, etc.

Study time for the course:

- Each unit requires a different amount of time to complete and includes watching the concept videos and completing the homework questions (MCQ and TBS) for each module within each unit. Please see the detailed schedule below for the suggested average amount of time required to complete each unit. A column is provided for due dates.
- Mini Exams take 1-3 hours each to complete. The course includes 3 Mini Exams per core section and 2 Mini Exams per discipline section. Mini Exams test students' knowledge throughout the course for earlier and more frequent exam-like practice. Students can take our Mini Exams multiple times, and we report best, first, or last attempt performance. Becker's Mini Exams mirror the CPA Exam experience and contain brand new questions not seen anywhere else within the course.
- Simulated Exams take 3-4 hours each to complete. The course includes 2 Simulated Exams for each of the core and discipline sections*. Becker's Simulated Exams are based on the Uniform CPA Examination Blueprint of the actual exam. They mimic the test's question volume, weighting and skill level. Students may take the Simulated Exams multiple times and we report best, first, or last attempt performance. The Simulated Exams include brand new questions, written by Becker exam experts, and are not recycled questions from other practice exams.

Classroom and Online Policies

1. It is expected that all members of the class will communicate with civility, act with respect for others, and demonstrate professionalism. Please avoid communication that might be categorized as profane or offensive.
2. Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be "bent" for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.
3. myLeo Online (D2L Brightspace) and email: This course, online or in a traditional face-to-face setting, has a myLeo Online presence. I will post announcements, assignments and resources to D2L and students are expected to check that area regularly. All grades will be posted to and updated in D2L. D2L is where you should check and review your grades for this class.

Student Responsibilities

Learning is every student's responsibility. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Listen to the posted topic videos/lecture(s)
3. Complete homework on time
4. Prepare diligently for class, homework and examinations
5. Take examinations as scheduled
6. Respect the learning environment by being prepared
7. Observe normal online classroom etiquette

Drop/Withdrawal/Final Exam Information

<http://www.tamuc.edu/admissions/registrar/academicCalendars/default.aspx>

A registrar calendar is posted on D2L in the Content area.

COURSE OUTLINE / CALENDAR

Week	Date	Section/Unit	Total study time (average range) by hour	Due Date
1	Jan 13	FAR 1	9-11	Jan 20
2	Jan 20	FAR 2	12-14	Jan 27
3	Jan 27	Mini Exam 1	1-2	Feb 3
4	Feb 3	FAR 3	14-16	Feb 10
5	Feb 10	FAR 4	13-15	Feb 17
6	Feb 17	Mini Exam 2	1-2	Feb 24
7	Feb 24	FAR 5	17-19	Mar 3
8	Mar 3	FAR 6	9-11	Mar 9
9	Mar 10	Spring Break		
10	Mar 17	Mini Exam 3	4	March 24
11	March 24	Simulation 1 Review	4	Apr 3
12	Apr 3	Simulated Exam 1		Apr 10
13	Apr 10	Simulation 2 Review		Apr 17
14	Apr 17	Simulated Exam 2		Apr 24
16	Apr 24	Reflection Project Paper		May 1
		Total time	85-100	

Note: Tentative calendar above is subject to change. 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 PREREQUISITE:

To enroll in this course student must be eligible to sit for the CPA Exam.

Syllabus and schedule are subject to change.

COURSE REQUIREMENTS AND GRADING:

This course is graded pass/fail (or letter grade*). Although the learning materials are primarily provided on a third-party online learning platform, in order to meet the high standards of the university to enable students to obtain university credit, the course is monitored and supervised by a university professor for the purposes of handling administrative oversight and grading.

The university professor will be tracking student completion of course requirements weekly through Becker's Navigator tracking tool. The expectation is that students will stay on track with the schedule due dates and not fall behind. If you find yourself falling behind, it is essential that you speak with your professor as soon as possible so you can work on a plan to catch back up to ensure you can pass the class and the CPA Exam.

To receive a passing grade for this course for FAR section of the CPA Exam, you must meet A&M University-Commerce letter grade standards (see page 3) and Becker's "Exam Day Ready" ** requirements below:

1. 80%+ of concept videos completion on each unit
2. 80%+ of correct answers on MCQs and Simulations on each unit
3. 50%+ of correct answers on all Mini Exams and Simulated Exams

Final grades in this course will be based on the following scale. No curve is planned.

A = EDR + Reflection paper + Research Review Paper

B = Complete all modules + 1 Simulated Exam + Reflection paper + Research Review Paper

C = Complete all modules + 1 Simulated Exam + Reflection paper

D = Complete all modules

F = Incomplete all modules

** "Exam Day Ready" definition. Through analysis of scores reported to us by our students, we identified common behaviors for those who successfully passed the CPA Exam. Students who were Exam Day Ready reported passing 94% of their sections in 2020. For more information, please visit:

<https://www.becker.com/cpa-review/passrate>.

RESOURCES:

Information on the CPA Exam & Profession

CPA Evolution guide: [Download here](#)

CPA Exam parts: <https://www.becker.com/cpa-review/exam-content>

Applying for the CPA Exam: <https://www.becker.com/cpa-review/applying-for-the-cpa-exam>

Exam score release dates: <https://www.becker.com/cpa-review/cpa-exam-score-release-dates>

CPA Exam FAQs: <https://www.becker.com/cpa-review/faqs>

How to become a CPA: <https://www.becker.com/cpa-review/how-to-become-a-cpa>

What is a CPA: <https://www.becker.com/cpa-review/what-is-a-cpa>

AICPA (American Institute of CPAs)

AICPA's website includes sample tests and other resources.

<https://www.aicpa.org/resources/toolkit/cpa-exam>

The Blueprints outline the content to be tested, the associated skill level to be tested, and the representative tasks a newly licensed CPA would need to perform to be considered competent.

<https://www.aicpa-cima.com/resources/article/learn-what-is-tested-on-the-cpa-exam>

NASBA (National Association of State Boards of Accountancy)

NASBA's website includes information about educational requirements and application including the

Syllabus and schedule are subject to change.

Candidate Guide. <https://nasba.org/exams/cpaexam/>
NASBA Exam News including score release timeline for 2024: <https://nasba.org/exams/news/>

CPA Evolution

The CPA Evolution initiative is transforming the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. The CPA Exam changes for the CPA Evolution are scheduled to launch in January 10, 2024.

<https://www.evolutionofcpa.org/>

COURSE REQUIREMENTS

Minimal Technical Skills Needed

Using the learning management system, using Microsoft Word and PowerPoint, using presentation and graphics programs, etc.

Student Responsibilities or Tips for Success in the Course

Regularly logging into the course website, amount of weekly study and participation time expected, etc. Be sure to “read” all chapters assigned and study them before attempting quizzes or exams. Outline the chapter or work some of the problems found at the end of each chapter.

TECHNOLOGY REQUIREMENTS

LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

YouSeeU Virtual Classroom Requirements:

<https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>

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.

Note: Personal computer and internet connection problems do not excuse the Syllabus and schedule are subject to change.

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.

COMMUNICATION AND 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, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

COURSE AND UNIVERSITY PROCEDURES/POLICIES

Course Specific Procedures/Policies

See above.

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/due dates will be announced on "[D2L Announcements.](#)"

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>

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: [Netiquette](#)

<http://www.albion.com/netiquette/corerules.html>

TAMUC Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedure 13.99.99.R0.01](#).

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

Syllabus and schedule are subject to change.

Dropping or Withdrawal

“Students who wish to drop a course or withdraw from the university are responsible for initiating this action.” **Students are responsible for course dropping and withdrawals.** Faculty have the option of initiating a course drop for a student who has excessive absences, but no student should assume that the instructor is going to facilitate a drop. For date information use this link

<http://www.tamuc.edu/admissions/registrar/academicCalendars/default.aspx>

Incomplete in Course

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week, will, upon approval of the instructor, receive a mark of incomplete (I) in all courses in which they were maintaining passing grades. A grade of incomplete (I) will not be counted in the calculation of the grade point average for one semester. If the incomplete has not been removed at the end of one semester, it will automatically be changed to a grade of F. If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar's Office.

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>

Graduate Student Academic Dishonesty 13.99.99. R0.10

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

ADH Policy Form: Submit through D2L – Due Week 1

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the myLeo D2L **Activities / Assignments**. All students are required to sign and return the form to the instructor via D2L. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease** in the course grade.

CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

- 1) Have a bachelor's degree
- 2) Completed 150 semester hours of courses
- 3) Included in the 150 semester hours, 30 of upper level accounting courses

Syllabus and schedule are subject to change.

- 4) 3-semester credit hours of approved ethics
(does not count toward upper level accounting courses)
 - 5) 2-semester credit hours of approved communication
 - 6) 2-semester credit hours of approved accounting research (ACCT 595)
- For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

ADA Statement

Students with Disabilities

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

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 since race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination because 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:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

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.

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AI use policy

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