

East Texas A & M University
Advanced Accounting
ACCT 521 01W
Spring 2025

Professor: Dr. Caroline Hartmann

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Office hours: Tuesday, Wednesdays and Thursdays 8:30 -10:30 AM by zoom (see attached link), otherwise by appointment.

<https://tamuc.zoom.us/j/4401822877>

Course Meeting Day/Time/Room: Virtual

Course Description:

This course covers advanced topics in Accounting. More specifically, the class will cover Business Combinations, Consolidations, and Partnerships. The overall objective of the course is to develop students' ability to construct accounting reports and make decisions from such accounting information. Additionally, students will learn to apply their knowledge with cases and complex problems.

Course Materials:

Required Text: Hoyle, Schaefer & Dougnik. 15th Edition. *Advanced Accounting*. McGraw Hill. The Connect software is required and will be included as part of Inclusive Access. You will have access to the textbook and online resources through D2L on the first day of class. Please DO NOT purchase a separate access code or ebook through Connect. All practice homework assignments and exams will be completed through the Connect platform, therefore you must have access to Connect to be successful in this course.

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 submitted to The Graduate School at least three weeks prior to graduation.

College of Business Student Learning Outcomes:

1. Our graduates will be competent business communicators (Written)
2. Our graduates will have the interpersonal competencies necessary to be analytical problem solvers in business (Analyze legal and ethical and global impacts of business decisions).
3. Our graduates will be effective business decision makers (Analyze and integrate relevant information to propose recommendations to ethical scenarios).

COB Student Learning Outcomes (SLOs)	Course Outcomes - After successfully completing this course, students will be able to:	Measurement Methods (Outcome Assessments)
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1, 2, 3	• Demonstrate understanding of recording of a business acquisition/combination, and properly account for the transaction under various allowable circumstances. • Demonstrate the accounting treatment for consolidations and related issues. • Understand the differences between IFRS and U.S. GAAP • Properly account for various transactions under partnership accounting.	• Homework Assignments • Exams • Research assignments
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Student Responsibilities:

1. Read assigned material on schedule
2. Check D2L for announcements and other information
3. Prepare for class discussions and examinations.
4. Participate in all case discussions

Course Evaluation:

Grades will be based upon the following items:

First Exam	25%
Second Exam	25%
Third Exam	25%
Connect assignments	5%
Research Projects (5)	<u>20%</u>
Total	100%

Grading scale: 90 - 100% =A, 80 - 89% =B, 70 - 79% =C, 60 - 69% =D and <60% =F. Your grade will be based on the activities above and weighted accordingly.

Homework Assignments

Practice questions will be assigned in Connect after every unit covered so that you can apply the concepts learned. Please complete them as they are good practice for the exams and projects assigned. They can be done as many times as you would like and you should try to have an 80% pass rate in order to ensure you will be successful in this course.

Research Assignments

There are 5 small research assignments planned during the semester. These will be assigned by the professor and you will need to respond in a written format and upload your responses to the appropriate assignment folder. See schedule of assignments included in the syllabus.

Examinations:

Three exams will be given during the semester. The exams will cover specific chapters as we cover the material during the semester. The exams will consist of questions in Connect similar to the homework assignments. There are **no** make-ups for the exams. If you plan to miss an exam due to extenuating circumstances, you must notify the professor **prior** to the exam to set up a time to take the exam.

Class Live Sessions

Live sessions will be offered using Zoom to go over important concepts and review problems related to each chapter. Please refer to D2L for the specific dates and times of the live classes. Please read the chapter prior to attending the class live session so that you may benefit from the lecture and be able to ask questions on the material being discussed. A schedule of sessions will be provided the first week of the course.

Plagiarism and AI Use

Plagiarism represents disregard for academic standards and is strictly against University policy. Plagiarized work will result in an "F" for the course and further administrative sanctions permitted under University policy. Guidelines for properly quoting another individual's writing and the proper citing of sources can be found in the APA publication Manual.

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

University Policies and Procedures:

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, StudentDisabilityServices@tamuc.edu

Ethics: Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All

students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

"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).

Non-discrimination: A&M-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.

Other: University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

Email Policy

This is an online course utilizing D2L. You may e-mail me as well as any student in the class by utilizing the e-mail feature in D2L. Please write the number of the course and your name on all correspondence and any homework you submit. I will be communicating with you using your myLeo account that is provided by the university. Please check your e-mail frequently. The professor is NOT responsible for any technical difficulties experienced during the course. The quickest manner in which to get in touch with me is through email as I check the class in the mornings and in the evenings only.

Concealed Carry Policy

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.

**Class Schedule and Assignments ACCT 521 – Fall 2025
January 13 – May 9, 2025**

**** All readings should be completed prior to class on the assigned day. The syllabus is subject to change at the discretion of the professor as needed to meet the objectives of the course. I do not anticipate there will be any substantive changes to the schedule.**

***CLASS LIVE SESSIONS WILL BE HELD THROUGH ZOOM ON TUESDAY EVENINGS FROM 6:30 – 7:30 PM CST, AND WILL BE RECORDED IN CASE YOU CANNOT ATTEND. PLEASE SEE LIVE SESSION LISTED BELOW.**

Chapter 14 Partnerships, Formation, and Operation (January 13 – January 26, 2025)

- Read Chapter 14
- Complete homework assignments in Connect.
- Complete partnership analysis assignment on The Ace & Deuce Partnership on page 703 of your textbook. Submit an excel spreadsheet and a written response to the question asked through the folder in D2L.

Assignments are due Jan 26th by 11:59 pm.

ZOOM SESSION January 14th

Chapter 1 The Equity Method of Accounting for Investments (January 27 – February 9, 2025)

- Read Chapter 1.
- Complete homework assignments in Connect.
- Complete data analysis assignment on Delta Co. on page 36 of textbook and submit it through the folder in D2L

Assignments are due February 9th by 11:59 pm.

ZOOM SESSION January 28th

Chapter 2 Consolidation of Financial Information (February 10 – February 23, 2025, 2025)

- Read Chapter 2.
- Complete homework assignment in Connect
- Complete Data Analysis Problem #30 Pratt Company on page 85 of your textbook. Be sure to prepare a consolidated balance sheet for Pratt & Spider and submit it through the folder in D2L.

Assignments are due February 23rd by 11:59 pm.

ZOOM SESSION February 11th.

Chapter 3 Consolidations- Subsequent to the Acquisition Date (February 24 – March 9, 2025)

- Read Chapter 3.
- Complete homework assignments in Connect

- Complete excel case assignment on Innovus Inc. on page 154 of your textbook and submit through D2L

Assignments are due March 9th by 11:59 pm.

ZOOM SESSION February 25th

EXAM I (Chapters 14, 1-3) due March 11, 2025 in Connect

Note: The exam will open early in case you wish to take it before Spring Break.

SPRING BREAK March 10 - March 16, 2025

Chapter 4 Consolidated Financial Statements and Outside Ownership (March 17 – March 30, 2025)

- Read Chapter 4.
- Complete homework assignments in Connect

Assignments are due March 30th by 11:59 pm.

ZOOM SESSION March 18th

Chapter 5 Consolidated Financial Statements – Intra Entity Asset Transactions (March 31 – April 13, 2025)

- Read Chapter 5.
- Complete homework assignments in Connect.
- Complete excel analysis assignment on Pond Blue Co. on page 263 of your textbook and submit it through the folder in D2L

Assignments are due April 13th by 11:59 pm.

ZOOM SESSION April 1st

EXAM II (Chapters 4-5) due April 16 in Connect

Chapter 8 Segment and Interim Reporting (April 14 – April 27, 2025)

- Read Chapter 8.
- Complete homework assignments in Connect.
- Complete research assignment on The Reston Rockets Players' Association, and submit it through the folder in D2L

Assignments are due May April 27th by 11:59 pm.

ZOOM SESSION April 15th

Chapter 9 Foreign Currency Transactions (April 28 – May 5, 2025)

- Read Chapter 6.
- Complete homework assignments in Connect.
- Complete research assignment on and submit it through the folder in D2L

Assignments are due May 5th by 11:59 pm.

ZOOM SESSION April 29th

Exam III (Chapters 8, 9) due May 7, 2025 in Connect