



ACCT 421-01W-CRW
Advanced Accounting
Web-based Class

INSTRUCTOR INFORMATION

Professor: Ran Ling, Ph.D., CPA

Office: BA314A

Phone: 903-886-5659

Email: Ran.Ling@etamu.edu

Office hours: Tuesday/Thursday 12:30-2:30 PM (F2F), Monday 3-4 PM ([Zoom](#)), otherwise by appointment.

COURSE INFORMATION

Course Description

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

Prerequisites: [ACCT 322](#) or approval of faculty.

Required Materials

Hoyle, Schaefer & Douppnik. *Advanced Accounting*. McGraw Hill. Release: 2026.

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.

Class Live Sessions

Live exam review sessions will be offered via Zoom to review important concepts and work through practice problems related to the exams. Please refer to D2L and the course schedule for the specific dates and times of these live sessions.

To get the most benefit from the review sessions, please read the assigned study materials beforehand so that you can follow the discussion and ask questions about the material being covered.

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)
1, 2, 3	Demonstrate understanding of recording of a business acquisition/combination, and properly account for the transaction under various allowable circumstances.	- Homework Assignments - Exams
	- 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.	Research and analytics assignments

COURSE REQUIREMENTS

Course Communication

All students must use their My Leo accounts when corresponding with professors. Please include the course number “**ACCT 421**” in the subject line of the email message. Email will be checked during business hours. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

The professor is NOT responsible for any technical difficulties experienced during the course. You should check D2L regularly for announcements and other information.

Classroom Policies

- The class will be conducted online through MyLeo, utilizing the D2L learning management system. You are expected to have the software and hardware necessary to complete the course. If you haven't previously taken an online course at the University, review the technology requirements for using D2L below. Contact me for additional assistance as needed. Computer problems will not be considered a valid excuse for not submitting your work on time.
- Reading the material is required. Repetition is how this material is learned. Assignments will enforce repetition, assisting in absorbing the material. While many issues in the readings will be covered in class lectures, not all areas covered in the readings will be part of the class presentation.

3. Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be “bent” for your situation. Course grades will reflect only the points earned during the semester, and all students will be treated and graded equally.

Student Responsibilities

Student success is most effective when you take responsibility for your own learning. What you get out of this course depends on your commitment to mastering the material and completing assignments and readings on time. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Prepare diligently for class assignments and examinations
3. Accomplish all assignments on time
4. Respect the learning environment by being prepared

GRADING

Course Requirements	Points
Homework	15%
Exams	65%
Research & Data Analysis Assignments	<u>20%</u>
Total	100%

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

Cheating will not be tolerated. Anyone caught cheating will receive a zero on that test or assignment and will be subject to academic sanction.

ASSESSMENTS

Homework

Homework 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.

Data Analysis Assignments

There are several small data analysis 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.

Exams

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.

Make-up exams will be considered only under extenuating circumstances. Extenuating circumstances include hospitalization, medical emergency, physical injury, or death of an immediate family member. Proof of the extenuating circumstance is required for make-up exam approval. Make-up exams will be scheduled within three days of approval.

Academic Dishonesty Policy Form

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the D2L course contents. All students are required to sign and return the form to the instructor. 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 120 semester hours of courses including no fewer than 24 semester hours of accounting, of which 21 must be upper-level accounting; 3) Completed 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/>

TECHNOLOGY REQUIREMENTS

Browser support

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues, contact D2L Support, who will determine the best course of action for resolution.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

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@etamu.edu.

Note: 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 ETAMU campus open computer lab, etc.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

Academic Integrity

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.

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:

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

AI Use Policy [May 2023]

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

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](#).

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>

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
Email: studentdisabilityservices@etamu.edu

A&M-Commerce Supports Students' Mental Health

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.etamu.edu/counsel

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:

<http://www.etamu.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.

ACCT 421 COURSE CALENDAR

Week	Fall 2026	Chapter	Assignments
1	08/20*	Introduction	
2	08/24	Ch 1	HW
3	08/31	Ch 1	
4	09/07	Ch 2	HW and Analysis 1
5	09/14	Ch 2	
6	09/21	Ch 3	HW and Analysis 2
7	09/28	Exam 1	
8	10/05	Ch 4	HW
9	10/12	Ch 4	
10	10/19	Ch 5	HW and Analysis 3
11	10/26	Ch 5	
12	11/02	Exam 2	
13	11/09	Ch 8	HW and Analysis 4
14	11/16	Ch 9	HW
15	11/23	Ch 14	Thanksgiving Break
16	11/30	Ch 14	HW and Analysis 5
17	12/07**	Final Exam	

* Thursday, August 20, is the first day of the semester.

** This is a short week. Friday, December 11 is the last day of Fall 2026.

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.