

**Texas A & M Commerce
Fall 2012
Course Syllabus**

Instructor: Sandra Gates, CPA, PhD
Assistant Professor

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Office: BA250

Office hours: Tues 9:30 – 12:30 – Commerce
Wednesday 7:30 – 8:30 – online
Thursday 4:15 – 6:15 – UCD

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| <p>The best method of contacting me is via email. Monday thru Friday I will reply to all emails within 24 hours.</p> |
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Course Number: ACCT 421
Course Title: Advanced Accounting

Prerequisites: ACCT 322
Class meeting: Online: 8/27/2012 through
12/14/2012

Required Material:

Fundamentals of Advanced Accounting 4th edition, Hoyle, Schaefer and Doupnik, McGraw-Hill ISBN 9780077439156 – Connect Plus is included

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 Embedded Assessment Objectives:

Your achievement level for each objective will be measured by your success in completing quizzes and exams.

- CO1 Demonstrate the accounting treatment for consolidations and related issues.
- CO2 Demonstrate the accounting treatment of issues involving foreign currency.
- CO3 Demonstrate the different aspects of partnership accounting.

Class Live Pro:

This course will make use of Class Live Pro. During the first week of class you will be given instructions regarding this. You may log in to the session or to watch it in the archives.

Academic Honesty Policy:

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in DocSharing in our eCollege classroom. All students are required to sign and return the form to the instructor.

“All that is required for dishonesty to flourish is that good men and women do nothing.”

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/deanstudents/sdrs/>

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://web.tamu-commerce.edu/studentLife/documents/studentGuidebook.pdf>

Dropping or Withdrawal from the course – The University’s policies regarding dropping or withdrawing will be followed. You may review the online catalog to access the University’s policies <http://catalog.tamu-commerce.edu/>.

Technical Support:

If you experience technical problems please contact the eCollege HelpDesk, available 24 hours a day, seven days a week: helpdesk@online.tamuc.org or 1-866-656-5511.

Course Requirements:

An online course requires that you have reliable and regular access to a computer and the Internet. The objectives and content of the course is the same as those offered in the traditional classroom setting. My role is that of a facilitator and guide. Instruction will be provided through online course materials, online lectures and various learning activities that are accessed through the Internet.

*Computer-related issues and internet connectivity issues are **NOT** acceptable excuses for not completing and submitting assignments on time.*

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| <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. | |
| Exam 1 | 100 | 90 – 100% | A |
| Exam 2 | 100 | 89 – 80% | B |
| Exam 3 | 100 | 79 – 70% | C |
| Quizzes | 100 | 69 – 60% | D |
| Written paper | 100 | < 60% | F |
| Total possible points | 500 | | |

| Week # | Week begins | Chapter covered | Graded assignment |
|---------------|--------------------|--------------------------|--------------------------|
| Wk1 | August 27 | Introductions; Chapter 1 | |
| Wk2 | September 3 | Chapter 1; Chapter 2 | Quiz 1, Chapter 1 |
| Wk3 | September 10 | Chapter 2; Chapter 3 | Quiz 2, Chapter 2 |
| Wk4 | September 17 | Chapter 3 | |
| Wk5 | September 24 | Exam 1: Chapters 1 – 3 | Exam 1 |
| Wk6 | October 1 | Chapter 4 | |
| Wk7 | October 8 | Chapter 5 | Quiz 3, Chapters 4 & 5 |
| Wk8 | October 15 | Chapter 6 | |
| Wk9 | October 22 | Exam 2 | Exam 2 |
| Wk10 | October 29 | Chapter 7 | Quiz 4, Chapter 7 |
| Wk11 | November 5 | Chapter 8 | |
| Wk12 | November 12 | Chapter 9 | Quiz 5, Chapter 8 |
| Wk13 | November 19 | Thanksgiving Holiday | |
| Wk14 | November 26 | Chapter 9 | Research paper due |
| Wk15 | December 3 | Chapter 10 | |
| Wk16 | December 10 | FINAL EXAMS | Exam 3 |

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.

Course Rubric

| Criteria (Course Objectives) | 1 (Unsatisfactory) | 2 (Emerging) | 3 (Proficient) | 4 (Exemplary) |
|---|---|--|--|---|
| Demonstrate the accounting treatment for consolidations and related issues. | Students cannot demonstrate an understanding of these issues. | Students can demonstrate an understanding of some of these issues. | Students can demonstrate an understanding of most of these issues. | Students can demonstrate an understanding of all of these issues. |
| Demonstrate the accounting treatment of issues involving foreign currency. | Students cannot demonstrate an understanding of these issues. | Students can demonstrate an understanding of some of these issues. | Students can demonstrate an understanding of most of these issues. | Students can demonstrate an understanding of all of these issues. |
| Demonstrate the different aspects of partnership accounting. | Students cannot demonstrate an understanding of these issues. | Students can demonstrate an understanding of some of these issues. | Students can demonstrate an understanding of most of these issues. | Students can demonstrate an understanding of all of these issues. |

Below is the rubric that will be used to grade the required research paper for this course. Use appropriate resources, cite those resources within the text and include a reference page. APA formatting is required for the paper. There are a possible 100 points for the research paper. The research paper is equal to 20% of the total grade.

| | <u>Excellent</u> | <u>Competent</u> | <u>Satisfactory</u> | <u>Inadequate</u> |
|---|------------------------|-------------------|-----------------------|---------------------------|
| <p>Content and substance</p> <ul style="list-style-type: none"> • The paper successfully addresses the research question (s). (10 points maximum) • The paper thoroughly uses the text and other literature. The sources used in the paper are derived from reputable sources and incorporated appropriately. (10 points maximum) • The paper includes a strong introduction and conclusion. (10 points maximum) • The main points of the paper are well developed and clearly communicated. All arguments are logically. (10 points maximum) • The paper includes arguments from varying perspectives. It includes appropriate supporting data. (10 points maximum) | (9 - 10 points) | (8 points) | (6 - 7 points) | (5 points or less) |
| <p>Critical thinking and analysis</p> <ul style="list-style-type: none"> • The paper successfully demonstrates the ability to evaluate and analyze information from sources. The analysis and evaluation results in a paper that demonstrates original thought. (10 points maximum) • The paper appropriately classifies, explains, compares, contrasts and makes inferences based on researched sources. (10 points maximum) • The paper demonstrates critical thinking through the use of appropriate judgments, conclusions and assessment based on evaluation and synthesis of information. (10 points maximum) | (9 - 10 points) | (8 points) | (6 - 7 points) | (5 points or less) |
| <p>Formatting and writing quality</p> <ul style="list-style-type: none"> • The paper demonstrates the appropriate use of APA formatting including in-text citations. (4 points maximum) • The paper contains wording that is concise, appropriate, and professional. (4 points maximum) • The paper uses a standard font, one-inch margins, double spacing, page numbering and appropriate headers. (4 points maximum) • Grammatical skills are accurate with typically less than one error per page. (4 points maximum) • The paper is free from excessive spelling and punctuation errors, typically less than one error per page. (4 points maximum) | (4 points) | (3 points) | (2 points) | (1 point or less) |