Texas A & M Commerce
Course Syllabus
Semester: Summer 2014

Instructor:	Dr. Gates, CPA, PhD Assistant Professor	**Email:**	Sandra.Gates@tamuc.edu
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The best method of contacting me is via email.

Course Number: ACCT521
Course Title: Advanced financial accounting
Prerequisites: ACCT 502 or 322
Class meeting: Online

Required Material:
Advanced Accounting 2nd edition, Hamlen, Huefner and Largay, Cambridge Business Publishers

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

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 analytical problem solvers.
- Graduates will be technically proficient and prepared for roles in the accounting profession.

Class Live Pro:
Online courses will utilize Class Live to facilitate lectures and class discussions. Face-to-face courses will facilitate lectures and class discussions during the scheduled face-to-face meeting times.

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/CampusLife/CampusServices/studentDisabilityResourcesAndServices

- *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://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf

- *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.

Graduate level expectations

- *Writing* – Graduate students should be able to demonstrate critical thinking skills. Graduate level writing must demonstrate an ability to evaluate arguments from various perspectives, be able to formulate well-articulated conclusions based on facts and/or deductive reasoning, and be able to provide a well-reasoned discussion that reflects comprehension beyond an undergraduate level.

- *Responsibility* – Graduate students should demonstrate self-motivation, organization, time management skills and discipline. It is your responsibility to know when assignments, exams, quizzes, etc. are due. Due dates are communicated on the syllabus. If changes are made, the changes are provided via email. I will NOT provide daily or weekly reminders for you. You are responsible for submitting the appropriate files on time and in the required format.

- *Learning* – Graduate studies are designed for more discipline-specific focused learning. I assume you want to learn. My goal is not to solely teach you information that is covered on my exam, but to teach you accounting concepts and the application of accounting concepts. If you only want to know what is on the exam, you are robbing yourself of the value of learning.

Course Requirements:

- *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. ACCT###.

- *Classroom etiquette* – We must maintain a level of respect and collegiality. It is okay to disagree with your classmates or me. Differences in opinions help to foster great discussions. Responses (online or face-to-face) however should not use profanity, sexist, racist, or other dialogue that is objectionable. Be respectful at all times to others. Please note that we are

not peers; I maintain a professor-student relationship. Students should address me as: Professor Gates, Dr. Gates, Instructor Gates, or Mrs. Gates.

- *Posting in eCollege* – Your privacy is paramount. I do not share your personal information with anyone. Remember that "Question" areas in our course are available for all classmates to read. To maintain your privacy, questions regarding scores or other personal issues should be sent to directly to my email. I will not respond to public posts regarding scores, grades or personal issues. The "Question" areas in our course should be used for general course related questions, homework questions, questions about the syllabus, due dates, etc.

- *Late work* – Due dates are posted on our syllabus and in our eCollege course. Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

- *Homework* – Experience has shown that a clear understanding of accounting concepts and principles requires working through homework assignments. While it can be difficult and even frustrating, the end result of understanding will serve you well in the future. Homework may be collected, discussed and/or reviewed periodically.

- *Reading assignments* – Chapters should be read prior to coming to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to coming to class.

- *Exams/ quizzes* – The content and format of the exam/quiz will vary, but may include any of the following: multiple choice questions, problems, matching, or essays. 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 <u>immediate</u> 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 three days of release or recovery. A 30% 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.

- *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) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. 2) If you disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than three (3) days after the grade/score is posted. 3) You are NOT permitted to submit an assignment used in a previous course.

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.

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

EVALUATION AND GRADING

Grades will be determined according to the following:

Quizzes (5 @ 40 points each)	200
Exams (3 @ 200 points each)	600
Research papers (2)	200
Total points	1,000

GRADING SCALE:

There is ***no*** grade curve and ***no*** extra credit assignments.

90 – 100%	A
89 – 80%	B
79 – 70%	C
69 – 60%	D
< 60%	F

Late work – Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. **Unless extenuating circumstances exist, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time.** The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. **A 30% late penalty may apply even if an extenuating circumstance exists.**

Week begins	**Chapter(s) covered**	**Graded assignment** *Quiz/exam opens on Thurs and closes Sun*
June 2	Chapter 16	Read research paper (1) requirements Read and sign AHP, due June 8
June 9	Chapter 1	Quiz 1 – Chapter 1, due June 15
June 16	Chapter 2	Research paper (1), due June 22
June 23	Chapter 3	Exam 1: Chpts 16, 1 – 3, due June 29
June 30	Chapter 4	Read research paper (2) requirements
July 7	Chapter 5	Quiz 3 – Chapters 4 & 5, due July 13
July 14	Chapter 6	Exam 2: Chpts 4 – 6, due July 20
July 21	Chapter 7	Quiz 4 – Chapter 7, due July 27
July 28	Chapter 8	Quiz 5 – Chapter 8, due Aug 3 Research paper (2), due Aug 3
August 4	Chapter 14	Exam 3: Chpts 7, 8 & 14, due Aug 7

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.*

Below is a rubric that will be used to grade writing assignments.

	Excellent	**Competent**	**Satisfactory**	**Inadequate**
Content and substance • The paper successfully addresses the research question (s). **(10% 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% maximum)** • The paper includes a strong introduction and conclusion. **(10% maximum)** • The main points of the paper are well developed and clearly communicated. All arguments are logically presented. **(10% maximum)** • The paper includes arguments from varying perspectives. It includes appropriate supporting data. **(10% maximum)**	**(9 - 10 %)**	**(8 %)**	**(6 - 7 %)**	**(5 % or less)**
Critical thinking and analysis • 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% maximum)** • The paper appropriately classifies, explains, compares, contrasts and makes inferences based on researched sources. **(10% maximum)** • The paper demonstrates critical thinking through the use of appropriate judgments, conclusions and assessment based on evaluation and synthesis of information. **(10% maximum)**	**(9 - 10 %)**	**(8 %)**	**(6 - 7 %)**	**(5 % or less)**
Formatting and writing quality • The paper demonstrates the appropriate use of APA formatting including in-text citations. **(4% maximum)** • The paper contains wording that is concise, appropriate, and professional. **(4% maximum)** • The paper uses a standard font, one-inch margins, double spacing, page numbering and appropriate headers. **(4% maximum)** • Grammatical skills are accurate with typically less than one error per page. **(4% maximum)** • The paper is free from excessive spelling and punctuation errors, typically less than one error per page. **(4% maximum)**	**(4 %)**	**(3 %)**	**(2 %)**	**(1 % or less)**