Course Number: ACCT 4314
Course Name: Advanced Accounting Problems
Instructor: Sharon Polansky
Section 1: Monday Wednesday 6-9:45 pm OCNR 145
Office: O’Connor 239
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Office Hours: TR 2:00 – 5 p.m., and by appointment

Required Books:


Prerequisites:

ACCT 3312 (Intermediate Accounting II) and Junior standing or above.

Course Description:

A study of the organization, operation and liquidation of partnerships; multinational companies; corporate reorganization; estates, trusts, and financial statements for consolidated entities.

Learning Objectives:

By the end of this course, the students will be able to:

Relationship to Other Coursework:

ACCT 4314 addresses many of the same topics introduced in Intermediate Accounting I and II, but in greater detail and at a more advanced level.

Instructional Methodology:

Lecture and class discussion.
Performance Evaluation and Grading:

Student performance will be evaluated on exams, a case study, and homework assignments. The relative weights of each of these components are as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Exams</td>
<td>400</td>
</tr>
<tr>
<td>Case Study</td>
<td>50</td>
</tr>
<tr>
<td>Homework Assignments</td>
<td>50</td>
</tr>
<tr>
<td>Total</td>
<td>500</td>
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A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90 – 100%; B: 80 – 89%; C: 70 – 79%; D: 60 – 69%; F: 0 – 59%.

In some instances, a curve may be applied in determining letter grades.

Attendance Policy:

Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades.

Oral and Written Communication Content:

There are no formal oral communication requirements. The case study evaluates written communication skills in as much as 80% of the case is written discussion.

Technology Applications:

The case study is required to be done with word processing software. Although not required, homework assignments are recommended to be completed with spreadsheet software, when applicable.

Ethical Perspectives:

Ethics are discussed in class lectures as they pertain to accounting decisions in business combinations, partnerships, and international operations.

Global Perspectives:

Part of the course is devoted to accounting for international operations, including foreign currency transactions, foreign currency translation, and consolidated financial statements for domestic parents and foreign subsidiaries.

Demographic Diversity Perspectives:

Not applicable
Political, Social, Legal, Regulatory, and Environmental Perspectives:

Both legal and regulatory issues are integral to several topics in ACCT 4314. In the area of partnerships, the Uniform Partnership Act is considered. Throughout the material on business combinations and international operations, attention is given to relevant Financial Accounting Standards Board (FASB) statements.

Dropping Class

I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. July 26, 2013 is the last day to drop a class with an automatic grade of “W” this term.

Grade Appeals

As stated in University Rule 13.02.99.C2, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

American with Disabilities Act Compliance:

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 believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in CCH 116.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services Office for assistance at (361) 825-5816.
Academic Honesty:

University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one's own work.) All assignments and exams are expected to be completed independently unless otherwise specifically noted in the instructions.

This course, as all other ones offered by the College of Business, is covered by the COB Student Code of Ethics (available online at www.cob.tamucc.edu). Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

Summary of Topical Coverage:

- Accounting for Combined Corporate Entities: 18 hours
- Accounting for International Operations: 09 hours
- Accounting for Partnerships: 12 hours
- Exams: 06 hours
- Total: 45 hours