Texas A&M University-Corpus Christi
College of Business
Course Syllabus (As of August 1, 2014)
This document is subject to change at the discretion of the instructor.

Course: ACCT 5391- Integrative Seminar in Accounting
Time/Location: M 7:00-9:30 p.m. OCNR 258
Instructor: Dr. Anita Reed
Office: O’Connor Building Room 371
Phone: (361) 825-2434
Office Hours: Mon & Tues 3:00-6:00pm
Other by appointment or via e-mail


Prerequisites: Must be taken at the end of the Master of Accountancy program after completion of all advanced, non-elective courses. In unusual circumstances, it may be taken concurrently with the final non-elective courses with the written permission of the Director of Masters Programs.

Course Description:
The use of case studies to explore the integration of financial accounting, auditing, taxation, managerial accounting and accounting information systems to assess their relationship individually and collectively to business decision-making.

Relationship to Other Coursework:
This course is designed as a capstone course for the Master of Accountancy degree. It integrates material from previous accounting courses and seeks to improve critical thinking and analytical skills, written and verbal communication skills and to reinforce the concepts of working individually and in group settings.

Learning Objectives:
By the end of this course, the students will be able to:
- apply financial accounting, auditing, taxation, managerial accounting and accounting information systems knowledge to the analysis and evaluation of case studies
- develop written and oral communication skills
- understand the ethical considerations of accounting and business decisions
- apply research and analytical skills to develop solutions to current accounting and business issues
**Instructional Methodology:**
The emphasis is on text-based case studies and hands-on activities with participating client companies. Student oral and written presentations will be major components of the course. Active student participation in class discussions will be required. The course will be conducted in a seminar format, requiring that you come to class each time fully prepared to discuss the materials. Your ability to participate in the discussion is imperative to the success of the class as a whole.

**Performance Evaluation and Grading:**
Student performance evaluation will be based on the following:

- **Class Participation** 200 points
- **Chapter Quizzes** 50 points
- **Team Consulting Presentation** 100 points
- **Team Consulting Paper** 200 points
- **Team Research Presentation/Poster** 100 points
- **Team Research Paper** 200 points
- **Individual Project** 100 points
- **MFT Successful Completion** 50 points

**Total** 1,000 points

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%.

**Class Participation (200 points):**
Class participation will include short case write-ups for each chapter and may also include short paper summaries. The major emphasis will be on active participation during discussions of the chapter materials and cases. In seminar format there will be limited lectures of the chapter materials. Students will be expected to come to class fully prepared to discuss the materials. Adequate preparation will include close reading and perhaps briefing of the chapters in order to have a relatively complete understanding of the material and to identify questions or issues for clarification. The short case write-ups will be based on questions from the text and will be collected for each chapter. Students will each serve as case discussion leader. Students will also be expected to be aware of and able to discuss current events affecting the accounting profession and the financial environment. See ‘Instructional Methodology’ above for additional discussion of active participation.

**Chapter Quizzes (50 points):**
Short quizzes will be given for each chapter to cover the text material for the chapter and the accompanying case. Quizzes will typically be given at the beginning of class.
**Team Consulting Paper (200 points) & Presentation (100 points):**
Students will be assigned to small teams for the purpose of providing consulting engagements to small business clients. The client companies will be selected by the professor. The team consulting paper will be the work product of the consulting engagement: a written report for the client that addresses internal controls, accounting information systems, operating and capital budgets, pro forma financial statements, evaluation of tax policies and entity selection, identification of emerging issues and transaction as well as other elements. An Excel spreadsheet will be developed as a component of the consulting project. Each team will make a presentation to the client company of the results of the consulting engagement. The length of the paper will depend upon the nature of the client and the specific elements of the consulting engagement. The length of the presentation is expected to be about 30 - 45 minutes, but will also depend on the nature of the client and the results of the engagement. Timelines for interim and final deliverables will be provided by the instructor.

**Team Research Paper (200 points) and Poster/Presentation (100 points):**
Students will work in teams to complete an analysis of an active, publicly traded company implementing the concepts of accounting analysis, financial analysis, prospective analysis and corporate governance covered in the chapter material, including the BAV software analysis of the company. The company selection will be subject to instructor approval and criteria for company selection will be discussed further in class. The written report should not exceed 20 pages, excluding appendices. Each team will prepare a poster for a brief presentation of the details and results of the company analysis. Timelines for interim and final deliverables will be provided by the instructor.

**Individual Project (100 points):**
Students will work individually to complete a project based on their course work and team research projects to demonstrate their ability to solve accounting problems in a diverse and changing environment. Timelines and instructions for the final deliverable will be provided by the instructor.

**Major Field Test (MFT) (50 points):**
The Major Field Test is required for all students pursuing a Master of Accountancy degree at Texas A&M University-Corpus Christi and is administered as part of the ACCT 5391 Integrative Seminar in Accounting course. Successful completion of the MFT is a graded element in ACCT 5391 and successful completion of the MFT is worth 50 points. Successful completion is defined as evidence that the student performed adequately on the test by finishing at or above the 25th percentile nationally. Points for the MFT scores will be awarded in the following manner:

<table>
<thead>
<tr>
<th>MFT Percentile Score</th>
<th>Total Points Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>25th to 100th Percentile</td>
<td>50 points awarded</td>
</tr>
</tbody>
</table>
Less than 25th percentile | 0 points awarded

Additional information regarding the Major Field Test registration process will be provided during the semester. Information regarding the testing date and time will be announced in class when it is set. The graduate MFT is typically administered on a Saturday morning.

**Course Policies:**

Attendance/tardiness: Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades. In addition, you should come to class prepared to stay the full time. If you must leave during class, please inform me at the beginning of class.

Late homework: Absolutely no homework will be accepted after the due date. Make-ups for homework are not allowed.

Cell Phone/Electronic Device Usage: If you bring a cell phone or other electronic device to class, please be sure to turn it OFF and do not use it in the classroom. Putting the device on silent mode is not the same as turning it OFF. Devices that are determined to be in any form of ON position will be confiscated by the professor.

Laptop computers: Use of laptop computers in the classroom is subject to my approval. Do not assume you will be allowed to use laptops during class. Use of laptops will be limited to class activities and use for any other purpose will result in withdrawal of permission.

Recording: Video or voice recording using tape or digital devices during class is not allowed without prior permission from the instructor.

Additional Policies: Additional classroom/course policies will be discussed on the first day of class.

**Oral and Written Communication Content:**

Oral and written communication will be practiced by way of class discussion and oral and written presentations by students. Each student will make individual presentations and will also participate in a group presentation.

**Technology Applications:**

Students will be expected to utilize available research databases. Case write-ups will be completed with word processing applications. Spreadsheet applications should be utilized when possible to enhance the analysis. Student presentations will utilize PowerPoint™ and other appropriate presentation technology.
Ethical Perspectives:
The behavioral aspect of accounting information will be highlighted in this course. Accounting information impacts strategic decisions that may have ethical content. Corporate governance and communication issues will be discussed.

Global Perspectives:
The focus of this course is the United States; however, formal coverage of international topics is included where relevant.

Demographic Diversity Perspectives:
This course will not specifically address the issue of demographic diversity.

Political, Social, Legal, Regulatory, and Environmental Perspectives:
The impact of these perspectives will be examined in terms of their effect on the accounting and business environment.

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.)

Code of Ethics
This course, and all other courses offered by the College of Business (COB), requires all of its students to abide 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.

Disability 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 believe you have a disability requiring an accommodation, please call or visit Disability Services at (361) 825-5816 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.

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. Friday, November 7, 2014 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.

Summary of Topical Coverage:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Framework for Business Analysis and Valuation Using Financial Statements</td>
<td>3</td>
</tr>
<tr>
<td>Overview of Accounting Analysis</td>
<td>6</td>
</tr>
<tr>
<td>Implementing Accounting Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Financial Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Prospective Analysis: Forecasting</td>
<td>3</td>
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<tr>
<td>Prospective Analysis: Valuation Theory and Concepts</td>
<td>3</td>
</tr>
<tr>
<td>Prospective Analysis: Valuation Implementation</td>
<td>6</td>
</tr>
<tr>
<td>Mergers and Acquisitions</td>
<td>3</td>
</tr>
<tr>
<td>Communication and Governance</td>
<td>3</td>
</tr>
<tr>
<td>Team Consulting Presentations</td>
<td>6</td>
</tr>
<tr>
<td>Team Research Presentations</td>
<td>6</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
</tr>
<tr>
<td>Date</td>
<td>Class Discussion and Homework Review</td>
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<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
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</tbody>
</table>
| Week 1       | Introduction to Class  
Initial in-class writing assignment  
Student Bios and in-class reading assignment  
Discussion of Grading Elements and Plagiarism                                                      |
| Week 2       | Chapter 1: A Framework for Business Analysis and Valuation using Financial Statements  
ASSIGN TEAMS  
Discussion/Assignment of Team Consulting Project including interim work product deliverables timeline |
| Week 3       | Chapter 2: Strategy Analysis  
CASE: To be announced  
Discussion/Assignment of Team Research Project and Individual Project including interim work product deliverables timeline and poster criteria |
| Week 4       | Chapter 3: Overview of Accounting Analysis  
CASE: To be announced |
| Week 5       | Chapter 4: Implementing Accounting Analysis  
CASE: To be announced |
| Week 6       | Teams meet with Client Companies  
Professor will set interim team work product deliverable timeline |
| Week 7       | Chapter 5: Financial Analysis  
CASE: To be announced |
| Week 8       | Chapter 6: Prospective Analysis: Forecasting  
CASE: To be announced |
| Week 9       | Chapter 7: Prospective Analysis: Valuation Theory and Concepts  
CASE: To be announced |
| Week 10      | Chapter 8: Prospective Analysis: Valuation Implementation  
CASE: To be announced |
| Week 11      | Team Work Day |
| Week 12      | Chapter 12: Communication and Governance  
CASE: To be announced  
Teams meet with professor to discuss team paper and presentation |
| Week 13      | Team Presentations to Client Companies (may meet multiple nights) |
| Week 14      | Team Research Project Poster Presentations and Social Time |
| Week 15      | **Team Research Project Papers Due by 7:15 pm** (interim deliverables will be due earlier)  
**Final Team Consulting Project Papers Due by 7:15 pm** (interim deliverables will be due earlier) |