Course Number and Time: ACCT 4314.001 (meets T 7:00 p.m. to 9:30 p.m. in OCNR 130)
Course Name: Advanced Accounting Problems

Professor: Dr. Lelkes
Office: OCNR 356
Phone: 361-825-2385
Email: Anne-Marie.Lelkes@tamucc.edu

Office Hours: Tuesdays 12:45 p.m. – 1:45 p.m., 3:30 p.m. – 6:30 p.m.
Thursdays 12:45 p.m. – 1:45 p.m., 3:30 p.m. – 4:30 p.m.

Required Text: Hoyle, Schaefer, Douphin. Fundamentals of Advanced Accounting. 6th ed. Buy the hard looseleaf copy of the book with Connect Access from TAMUCC Barnes and Noble bookstore. Click “View Books” in the online course schedules, which are found at http://banner.tamucc.edu/schedule/. You are REQUIRED to have BOTH the hard looseleaf copy and Connect Access.

Blackboard 9.1: See Blackboard 9.1 for announcements, exam scores and final scores, etc.

Connect: All homework is in Connect.

Prerequisites: ACCT 3312

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

Course Objectives: 1) Understand the formation, operations, and liquidations of partnerships.
2) Understand how entities are consolidated.
3) Understand and prepare the financial statements for consolidated entities.

Relationship to Other Coursework: To introduce the concepts, theories and procedures of managerial accounting and reporting and to illustrate how managerial accounting is used by managers for decision making and external reporting.

Major Field Test: The Major Field Test (MFT) is required for all students pursuing the Bachelor of Business Administration degree and will be administered in the MGMT 4388 course, “Administrative Policy and Strategy.” To prepare for this test, business majors are advised to retain their class notes, textbooks, and other relevant materials from this class and the other business core courses. Students will enroll in BUSI 0088 “MFT Review” (concurrently with MGMT 4388) during their final semester; this online course should fine-tune their readiness for the MFT by encouraging them to complete the online MFT review materials and required quizzes available on the course Blackboard learning modules.

Instructional Methodology: This course is based primarily on content available from lectures and the textbook. There will be both lectures and group presentations in class. Keep in mind that the professor is NOT obligated to follow exactly what is in the textbook, especially when the professor feels that the textbook overlooks some important concepts/methods or the textbook does not go into enough detail on some important concepts/methods. This is one of the reasons why it is important to come to class. Please note that the textbook offers many more exercises and problems at the end of each chapter than what is covered in class. The problems in the book covered in class are the minimum which should be studied/completed/reworked to ensure that you understand the material. If you are not fully comfortable with the material after studying those problems covered in class, you must go through the rest of the exercises and problems at the end of the chapters. After you have completed those additional exercises and problems, meet with the professor to see whether you did them correctly.
Performance Evaluation and Grading: Student performance evaluation may be based on exams, quizzes, attendance, homework problems, and other assignments.

- Attendance/Participation: 40 points (8% of Total) 450 to 500 points = A ≥ 90%
- Online Homework (8 @ 10 points each): 80 points (16% of Total) 400 to 449 points = B 80% - 89%
- Group Case/Presentation: 80 points (16% of Total) 350 to 399 points = C 70% - 79%
- Exams (3 @ 100 points each): 300 points (60% of Total) 300 to 349 points = D 60% - 69%
- Total Points Available: 500 points (100%) 0 to 299 points = F ≤ 59%

1) Attendance/Presentations/Participation/Group Work (Required):
- Attendance to every class period is mandatory.
- A seating chart will be used.
- It is mandatory that BEFORE coming to class that you read the chapters, go through the sample problems at the end of the chapters, and the practice in Connect.
- Bringing textbooks, calculators, and pencils to class is mandatory.
- Attendance is recorded at the BEGINNING of class.
- It is disruptive to the class to arrive late and leave early. If you are late, you could be counted absent. If you leave early, you could also be counted absent.
- If you are counted absent, you can make it up. The procedure to make up an absence is as follows: you must 1) read the chapter, 2) complete the problems in the textbook that were done that day you missed, and 3) after you complete steps 1 and 2, come by during office hours and the professor will check your work for correctness.
  - If you don’t make up the absence (or tardy or leaving early) within one week of occurrence, it will be a permanent zero for that day.
  - This is the procedure for making up absences during regular class periods outside of exams, regardless of situation and circumstances.
  - THIS DOES NOT APPLY TO EXAM DAYS. See Exam Sections 4 and 5 below for policy.
- Due to prior misuse and rudeness by students, all computers and cell phones must be put away during class. Anyone caught having a computer open or cell phone out will be counted absent. You are required to bring the hard copy of the textbook to class.
- Whispering in class, regardless of circumstances, while the professor is talking or while other students who have the floor are talking is unprofessional and you will be counted absent if you do so.

2) Online Homework (Required):
- Ten (10) online homework will be posted on Connect. They are to be completed online.
- Each contains a set of problems/exercises. Plan to spend time on these.
- The eight (8) highest will count towards the 80 points. You have unlimited attempts for each homework UNTIL its corresponding due date. The highest attempt will be recorded.
- The problems are algorithmic, meaning that the numbers are different from the problems/exercises in the textbook. That means you will recalculate with new numbers. Not every problem you see will be covered in the lectures to ensure that you 1) read the chapters, 2) think through problems, and 3) try them on your own using the concepts covered in class.
- Connect will provide feedback.
- Homework must be completed before their corresponding due dates (see schedule concerning when each homework is due). Connect closes the homework when it is due. Each homework set is due at 11:59 p.m. on the MONDAYS (see due dates).
- Due to the homework being online and all are open from the beginning of the semester, there are no makeups.

3) Group Case/Presentation (Required):
- You will be assigned to groups on the first day of class.
- The class will consist of 10 groups.
  - There will be a case for each chapter.
  - Each group will be assigned a chapter case. See the schedule when your group’s case is due.
  - If someone in your group is not contributing, let the professor know immediately. That individual will receive a zero for the case and presentation.
- They are due in hard copy at the beginning of class (see due dates).
  - The answers must be explained in your own words and be very thorough. Be sure to cite all sources using parenthetical citations and reference pages. Points will be deducted if anything is quoted word-for-word.
  - If anything is copied from any other source (e.g. solutions manual), then the group in question will receive zero for the case and presentation. If a solutions manual or test bank is used in any way in this
course, then it will be considered academic dishonesty and the group members in question will be reported.
  o Lack of clarity as well as improper grammar/spelling will result in point deductions.
  
- For each case, the members of one group must present the case scenario and their solutions.
  o The written part is worth 50 points. The presentation part is worth 30 points.
  o Be sure to bring two copies of your case solutions: one to turn in and one to be prepared to discuss in class. PowerPoint slides are required. Be sure to turn in a copy of your PowerPoint slides.
  o The presentation must be a MINIMUM of 5 minutes long and a MAXIMUM of 10 minutes long. For each minute you go under 5 or over 10, 20% of the 30 points will be deducted for each minute (Ex: if your group’s presentation is 2 minutes under, your group members will lose 12 points. All members must present a part. If you are unprepared to present, then all group members will lose the 30 points for the presentation.
  
- No late cases or PowerPoint Slides will be accepted under any circumstances.

4) Three (3) Exams (Required and In-Class only):
- All exams are required and count towards your grade.
- Each exam contains 3 problems.
- THE EXAMS ARE DIFFICULT. YOU WILL NEED TO STUDY HARD BEFORE TAKING.
- See schedule for the exam days.
- Your exam won’t be identical to your classmate’s exam.
- It is highly recommended that you begin studying at the beginning of the semester. Otherwise, you will NOT do well. You are responsible for paying attention in class AND reading the chapters AND doing the homework AND reworking any problems that were done in class.
- **If you miss an exam, you will be required to take the Comprehensive Final Exam as the makeup. See Rule 5 below.**

5) Comprehensive Final Exam (In-Class):
- Required if:
  o If you miss one or more of the above 3 Exams, the Comprehensive Final Exam serves as the makeup for each exam missed.
  o You want to replace ONE (and ONLY one) of your lowest Exam score of the 3 exams taken.
  o You cannot do both above-mentioned options, meaning you cannot use the Comprehensive Final Exam as a makeup and to replace the lowest score.
- The Comprehensive Final will cover everything and will contain a combination of multiple-choice, true-false, fill-in-the-blank, and problems.
- You may use ONE 8 ½ inch x 11 inch page of notes (FRONT SIDE ONLY).
- Since this exam serves as a makeup, there are no makeups and no rescheduling for this exam. So plan accordingly.

Oral and Written Communication Content: Oral and written communication will be practiced by way of class discussion and written answers to homework during the course of the semester.

Technology Applications: Computer assignments will be completed using Excel spreadsheet and Word applications. Assignments will be turned in via email as an attached file.

Ethical Perspectives: Intra-company ethical relationships discussed in relationship to segment reporting and cost allocations. The Institute of Management Accountants (IMA) Code of Ethics will also be covered.

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

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

Political, Social, Legal, Regulatory, and Environmental Perspectives: Accounting information is a critical consideration in the allocation of scarce resources within an organization. The influence of these perspectives on accounting information will be examined. Accounting information may, in turn, have an influence on these perspectives and that influence will also be examined.

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

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.

Academic Integrity/Plagiarism: 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, falsification, forgery,
complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in an F for the course.

**Dropping a 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. November 11, 2016 is the last day to drop a class with an automatic grade of “W” this term.

**Classroom/Professional Behavior:** Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

**Grade Appeals:** As stated in University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, 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 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 Dean’s office in the college in which the course is taught or the Office of the Provost.

**Disabilities Accommodations:** 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 Corpus Christi Hall 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.

**Statement of Academic Continuity:** In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University-Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.

**Summary of Topical Coverage:**

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
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<tbody>
<tr>
<td>Accounting for Combined Corporate Entities</td>
<td>18</td>
</tr>
<tr>
<td>Accounting for International Operations</td>
<td>9</td>
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<tr>
<td>Accounting for Partnerships</td>
<td>12</td>
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<tr>
<td>Exams</td>
<td>6</td>
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<tr>
<td>Total</td>
<td>45</td>
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This schedule and syllabus is tentative. Any changes will be announced at the beginning of class.

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic/Exams and Due Dates</th>
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<tbody>
<tr>
<td>8/30</td>
<td>Introduction</td>
</tr>
<tr>
<td>9/6</td>
<td>Chapter 1, The Equity Method of Accounting for Investments</td>
</tr>
<tr>
<td>9/12</td>
<td>Monday Chapter 1 Connect Homework Due by 11:59 p.m.</td>
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</tbody>
</table>
| 9/13   | Chapter 2, Consolidation of Financial Information  
          Group 1, Case Ch 1 Due |
| 9/19   | Monday Chapter 2 Connect Homework Due by 11:59 p.m. |
| 9/20   | Chapter 3, Consolidations – Subsequent to the Date of Acquisition  
          Group 2, Case Ch 2 Due |
| 9/26   | Monday Chapter 3 Connect Homework Due by 11:59 p.m. |
| 9/27   | Chapter 4, Consolidated Financial Statements and Outside Ownership  
          Group 3, Case Ch 3 Due |
| 10/3   | Monday Chapter 4 Connect Homework Due by 11:59 p.m. |
| 10/4   | Exam 1 (Ch 1, 2, 3, 4) |
| 10/11  | Chapter 5, Consolidated Financial Statements – Intra-Entity Asset Transaction  
          Group 4, Case Ch 4 Due |
| 10/17  | Monday Chapter 5 Connect Homework Due by 11:59 p.m. |
| 10/18  | Chapter 6, Variable Interest Entities, Intra-Equity Debt, Consolidated Cash Flows, and Other Issues  
          Group 5, Case Ch 5 Due |
| 10/24  | Monday Chapter 6 Connect Homework Due by 11:59 p.m. |
| 10/25  | Chapter 7, Foreign Currency Transactions and Hedging Foreign Exchange Risk  
          Group 6, Case Ch 6 Due |
| 10/31  | Monday Chapter 7 Connect Homework Due by 11:59 p.m. |
| 11/1   | Chapter 8, Translation of Foreign Currency Financial Statements  
          Group 7, Case Ch 7 Due |
| 11/7   | Monday Chapter 8 Connect Homework Due by 11:59 p.m. |
| 11/8   | Exam 2 (Ch 5, 6, 7, 8) |
| 11/15  | Chapter 9, Partnerships: Formation and Operation  
          Group 8, Case Ch 8 Due |
| 11/21  | Monday Chapter 9 Connect Homework Due by 11:59 p.m. |
| 11/22  | No Class – Reading Day |
11/29  Chapter 10, Partnerships: Termination and Liquidation
      Group 9, Case Ch 9 Due

12/5 Monday Chapter 10 Connect Homework Due by 11:59 p.m.

12/6  Exam 3 (Ch 9, 10)
      Group 10, Case Ch 10 Due

12/13 Comprehensive Final from 7:15 p.m. to 9:45 p.m.

CONNECT

To access Connect, follow the directions carefully in both your Connect package and in this page. If you experience any technical difficulties, contact Connect customer support. The professor is not an IT tech and cannot help you with technical difficulties that can occur.

It is your responsibility to access Connect no later than August 25 so as to not fall behind.

Student Registration Information

Course
ACCT 4314 Advanced Accounting Problems

Instructor
Anne-Marie Lelkes

Section
Fall 2016 ACCT 4314 Advanced Accounting Problems

Registration Dates
08/23/16 - 12/16/16

Online Registration Instructions
Go to the following web address and click the "register now" button.

This is a unique address for Fall 2016 ACCT 4314.001

Having trouble registering?