Texas A&M University-Corpus Christi
College of Business
Course Syllabus

Course: ACCT 5391- Integrative Seminar in Accounting
Time/Location: M 7:00-9:30 pm OCNR 258
Instructor: Dr. Anita Reed
Office: O’Connor Building Room 375
Phone: (361) 825-2434
E-mail: anita.reed@tamucc.edu
Office Hours: Monday & Tuesday 2:00-4:00pm
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: The objectives of this course are for students 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:

<table>
<thead>
<tr>
<th>Evaluation Area</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Participation</td>
<td>200</td>
</tr>
<tr>
<td>Team Consulting Paper</td>
<td>200</td>
</tr>
<tr>
<td>Team Consulting Presentation</td>
<td>100</td>
</tr>
<tr>
<td>Team Research Paper</td>
<td>200</td>
</tr>
<tr>
<td>Team Research Presentation/Poster</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>800</strong></td>
</tr>
</tbody>
</table>

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 assigned cases 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.

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 small 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 15 pages, excluding appendices. Each student 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.

**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:** Classroom learning is enhanced by active discussion of topics and issues. Students are expected to come to class prepared to discuss assigned cases and to ask and answer questions. 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 group presentations.
**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. In addition, Blackboard will be utilized by the instructor to provide electronic materials and for email communication.

**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](http://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.

**Statement of Academic Continuity:** In the event of an unforeseen adverse event, such as a major hurricane, which prevents classes from being held on the campus of Texas A & M University – Corpus Christi, this course would continue to through the use of Blackboard and/or email. In addition, the syllabus and class activities would be modified to allow continuation of the course. Ideally, University facilities (i.e. email, web sites and Blackboard) will be operational within two days of the closing of the physical campus. However, student need to make certain that the course instructor has a primary and a secondary means of contacting each student.

**Statement of Civility:** Texas A & M Corpus Christi has a diverse student population that represents the population of the state. Our goal is to provide you with a high quality educational experience that is free from repression You are responsible for following the rules of the University, city, state and federal government. We expect that you will
behave in a manner that is dignified, respectful and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

**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, April 7, 2017** 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>
</tr>
<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>Research Presentations</td>
<td>6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>
### ACCT 5391 CLASS SCHEDULE AS OF JANUARY 9, 2017

<table>
<thead>
<tr>
<th>Date</th>
<th>Class Discussion and Homework Review</th>
</tr>
</thead>
</table>
| Jan 23 | Introduction to Class/Discussion of Grading Elements and Plagiarism  
Initial in-class writing assignment  
Assign Teams  
Student Bios and Brochures |
| Jan. 30| Chapter 1: A Framework for Business Analysis and Valuation using Financial Statements  
CASE: New Century Financial Corporation  
Discussion/Assignment of Consulting Project including interim work product deliverables timeline  
Discussion/Assignment of Research Project including interim work product deliverables timeline and poster criteria. |
| Feb. 6 | NO CLASS – WORK ON PROJECTS |
| Feb 13 | Chapter 2: Strategy Analysis  
CASE: VIZIO, Inc. |
| Feb 20 | Teams meet with Client Companies  
Professor will set interim team work product deliverable timeline |
| Feb 27 | Chapter 3: Overview of Accounting Analysis  
CASE: The Fall of Enron |
| March 6| Chapter 4: Implementing Accounting Analysis  
CASE: Accounting for the iPhone of Apple, Inc. |
| March 13 | SPRING BREAK |
| March 20| Chapter 5: Financial Analysis  
CASE: United Parcel Service’s IPO |
| March 27| Chapter 8: Prospective Analysis: Valuation Implementation  
CASE: Home Depot, Inc. in the New Millennium |
| April 3 | Chapter 12: Communication and Governance  
CASE: Target Corporation: Ackman versus the Board |
| April 10| Team Work Day |
| April 17| Teams meet with professor to discuss team paper and presentation |
| April 24| Consulting Presentations to Client Companies (may require multiple nights) |
| May 1  | Research Project Poster Presentations and Social Time |
| May 8  | Due by 7:15pm (interim deliverables will be due earlier)  
Final Consulting Project Papers  
Final Research Project Papers |