ACCOUNTING 5391.001
INTEGRATIVE SEMINAR IN ACCOUNTING
Spring - 2019

INSTRUCTOR  Rabih Zeidan, Ph.D., HFMA, CPA
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OFFICE PHONE 361-825-5690
E-MAIL      Rabih.Zeidan@tamucc.edu

CLASS HOURS  TUE 07:00pm – 09:30pm
CRN: 83810-201901
Class Room: OCNR 258
OFFICE HOURS  T& R: 05:30 – 06:30pm through Blackboard & WebEx and by appointment
BLACKBOARD  https://distance-education.tamucc.edu/

COURSE MATERIALS:
Palepu, Krishna G., Healy, Paul M. and Bernard, Victor L., Business Analysis & Valuation

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.

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 (MACC
LG 3 LO 1 & 2)
• develop written and oral communication skills (MACC LG 1 LO 1 & 2)
• understand the ethical considerations of accounting and business decisions (MACC
LG 4 LO 1 & 2)
• apply research and analytical skills to develop solutions to current accounting and
business issues (MACC LG 1 LO 1 & 2; LG 3 LO 1 & 2)

REQUISITE BACKGROUND:
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.
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.

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 (Rounded %s):

<table>
<thead>
<tr>
<th>Points</th>
<th>Percentages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Participation &amp; Class Projects</td>
<td>200 Points</td>
</tr>
<tr>
<td>Team Consulting Project</td>
<td>200</td>
</tr>
<tr>
<td>Team Consulting Presentation</td>
<td>100</td>
</tr>
<tr>
<td>Team Consulting/Research Paper</td>
<td>50</td>
</tr>
<tr>
<td>Individual Research Presentation/CPA Application</td>
<td>250</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>800 Points</strong></td>
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</tbody>
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The course letter grade will be determined based on points earned of total points possible, as follows (rounded):

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Percentages</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90% - 100%</td>
<td>718-800</td>
</tr>
<tr>
<td>B</td>
<td>80% - 89%</td>
<td>638-717</td>
</tr>
<tr>
<td>C</td>
<td>70% - 79%</td>
<td>558-637</td>
</tr>
<tr>
<td>D</td>
<td>60.0% - 69%</td>
<td>480-557</td>
</tr>
<tr>
<td>F</td>
<td>00.0% - 59.5%</td>
<td>&lt;479</td>
</tr>
</tbody>
</table>

If you have a critical reason for needing to reschedule any case summary due or presentation, discuss it with me and your group (if applicable) at least two weeks before the scheduled date. You will receive a grade of zero for failure to submit and case summary and failure to perform any required presentation or sit for other class presentations. Not fulfilling the requirements of this course does NOT entitle you for a grade of “I” (incomplete).

PROFESSIONAL, TECHNICAL REPORTS AND CLASS PARTICIPATION

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 Project, Presentation & Paper (350 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.

Individual Research Paper & Presentation or CPA Application (250 points): Student will work individually 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 presentation power points should not exceed 45 slides, and the written report should not exceed 15 pages, excluding appendices. Alternative project (CPA Application), is the commitment of each student to plan, start CPA application to sit for CPA exam, and start studying schedule and practice. Each student will prepare and submit the application to sit for CPA exam in Texas and have application approved or completed nefore end of semester. A detailed schedule of future studying and preparation to sit for CPA exam has to be generated, submitted and committed to by the end of semester too. Timelines and details for interim and final deliverables will be provided by the instructor.

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. Please note that grading of all exercises and exams have added bonus points; grade appeal prompts re-grading all items based on points allocated to each item without any bonus points. ALSO, the grade appeal is subject to time and sequence limitation i.e. if no question or appeal to earlier assignments and earlier exams’ grades, then grade appeal applies ONLY forward to current or final exam, and/or final project turned in at end of semester.

EXTRA CREDIT:

I do **not** give any extra credit exercises for the purpose of improving your grade (unless assigned to all students in the class at my discretion).

INCOMPLETES:

A grade of "I" (incomplete) will be assigned only under extreme, verifiable emergency situations where you are unable to complete a minor portion of the course work because of circumstances beyond your control PROVIDED YOU ARE PASSING THE COURSE. It is your responsibility to work with student services in completing the paper work and forms required to be granted the “I” grade. Not sitting for class presentations or failure to submit required projects does NOT entitle you for a grade of “I” (incomplete).

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.

PREFERRED METHODS OF SCHOLARLY CITATIONS:

If required in any assignment, The APA style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use the APA style citations and references.

TECHNOLOGY APPLICATIONS:

Students will be expected to utilize available research databases. Case write-ups will be completed with MS-Word (word processing software). 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.

WEBSITES USED:

Blackboard [https://bb9.tamucc.edu/](https://bb9.tamucc.edu/)
ELECTRONIC DEVICE USAGE:
Computers or tablets are required to complete the course.

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:
This course will occasionally discuss the implications of globalization on many business entities and their need to integrate operations, decision making, and technological innovations which allow communicating and doing business with international partners.

DEMOGRAPHIC DIVERSITY PERSPECTIVES:
This course will not specifically address the issue of demographic diversity.

POLITICAL, SOCIAL, LEGAL, REGULATORY, AND ENVIRONMENTAL PERSPECTIVES:
This course will address political, social and environmental issues whenever appropriate and as these perspectives apply to accounting and business environment.

ATTENDANCE AND COURSE POLICIES:
Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades. Absenteeism can affect your progress in this course and your mastery of the subject matter. Your regular attendance is expected and often necessary for class discussion on subject matter, on projects' requirements and on presentations. In addition, you should come to class prepared to stay the full time. If you must leave during class, please inform me before or at the beginning of class. Out of courtesy to all of us, NO active cell phones, iPods, iPhones nor ear phones/gadgets are allowed in class and, especially, during presentations. Laptop computers: Use of laptop computers in the classroom is subject to the professor's 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.

ACADEMIC HONESTY, INTEGRITY AND 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, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one's own work.) All assignments and case summaries are expected to be done independently unless otherwise specifically noted in class instructions. Any student, who submits another student's work as her/his work, both/all students involved will receive
a grade of “F” in the course and has to sign the TAMUCC Academic Misconduct Incident Form.

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. Any student, who submits another individual’s or student’s work as her/his work, both/all will receive a grade of “F” in the course and has to sign the TAMUCC Academic Misconduct Incident Form.

STATEMENT OF CIVILITY
Texas A&M University-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.

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.

DISABILITY AND VETERANS STATEMENTS:
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.

DROP DATE:
The last day to drop the course is April 05th. Please consult with professor before you decide to drop to be sure it is the best thing to do. 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. 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.

BLACKBOARD (Bb):

Please use Blackboard ‘Discussions’ to ask questions as these questions are of interest to other students as well as (especially those that pertain to class projects and topics). Grades, announcements, and other information pertinent to this course will be posted on Bb. For continuous updates, and if possible, forward Bb email to your personal email (this option is not available now- best approach is to change Banner Email which feeds automatically into Bb). You are expected to read the information posted on the Bb Discussion Board periodically and are responsible for any news or information thereon.

Student Workshops to Learn Blackboard are usually provided in CCH. Check for detailed schedule on https://iol.tamucc.edu/.

SUMMARY OF TOPICAL COVERAGE:

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
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<tbody>
<tr>
<td>Framework for Business Analysis and Valuation</td>
<td>3</td>
</tr>
<tr>
<td>Using Financial Statements</td>
<td></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>
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<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>TOTAL</td>
<td>45</td>
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