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

Course: ACCT 5391- Integrative Seminar in Accounting  
Time/Location: Fully Online  
Instructor: Dr. Anita Reed  
Office: O’Connor Building Room 375  
Phone: (361) 825-2434  
E-mail: anita.reed@tamucc.edu  
Office Hours: By appointment, either online or in person.

Available from Amazon in e-text, hard cover and paperback.

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 setting.

General Caveat: This course will move very quickly and you will need to read ahead on the chapter materials to support the research project. You should plan to work on the course materials for a minimum of 12-15 hours per week, or more.

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, MACC LG 3,
  LO 1 & 2)

**Instructional Methodology:** The emphasis is on text-based readings, case studies and research papers which students will analyze and summarize. Student active participation in discussion board topics is required. In addition, students will be expected to work independently on projects to achieve stated goals and objectives.

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

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
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<tbody>
<tr>
<td>Research Cases &amp; Paper Analyses (including discussion board activities)</td>
<td>300</td>
</tr>
<tr>
<td>Research Project (including PPT Presentation)</td>
<td>300</td>
</tr>
<tr>
<td>CPA Exam Preparation Project</td>
<td>300</td>
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</tbody>
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**Total** 900 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%.

**Research Cases & Paper Analysis (300 points):** Short case write-ups and short paper summaries will be assigned for each module. Additional information will be provided. We will also use discussion boards to discuss your summaries.

**Research Project (300 points):** Students will work independently to complete an analysis of an active, publicly traded company implementing the concepts of accounting analysis, financial analysis, prospective analysis and corporate governance. 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 will prepare a brief PowerPoint presentation of the details and results of the company analysis for sharing with the class. Timelines for interim and final deliverables will be provided by the instructor.

**CPA Exam Preparation Project (300 points):** Students will work independently to begin the process of applying of intent to sit for the CPA exam in Texas (or another state, if applicable) and begin to study for the CPA exam. Components of the project include completion and submission of the application of intent with the Texas State Board of Public Accountancy (or other state board), making a planned schedule for taking the sections of the CPA exam and completing a study plan for one section of the CPA exam using exam preparation materials available to students. Timeline and deliverable schedule will be provided by the instructor.

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

Laptop computers: Computers or tablets are required to complete the course.

**Oral and Written Communication Content:** Oral and written communication will be practiced by way of discussion boards and written presentations by students. Each student will make individual 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.

**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.

**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.

**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>
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<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>3</td>
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<tr>
<td>Implementing Accounting Analysis</td>
<td>3</td>
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<tr>
<td>Financial Analysis</td>
<td>3</td>
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<td>Prospective Analysis: Forecasting</td>
<td>3</td>
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<tr>
<td>Prospective Analysis: Valuation Theory and Concepts</td>
<td>3</td>
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<tr>
<td>Prospective Analysis: Valuation Implementation</td>
<td>3</td>
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<tr>
<td>Mergers and Acquisitions</td>
<td>3</td>
</tr>
<tr>
<td>Communication and Governance</td>
<td>6</td>
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<tr>
<td>Individual Research Presentations</td>
<td>6</td>
</tr>
<tr>
<td>CPA Exam Project</td>
<td>9</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
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