Course Syllabus
Spring 2020
AC 542 Advanced Accounting

Instructor: Jose “Jay” Vega, PhD
Office: 292M
Office Phone: 936-468-1480
Email: vegajg1@sfasu.edu
Class: 9:30 am to 10:45 am Mon. & Wednesday
Office Hours: 12:30pm to 2:30pm MW, 4:00pm to 5:00pm Th.
Online Hours: 8:00am to 10:00am
8:00am to 12:00pm

Reference Textbook:

Course Philosophy:
This course covers advanced topics in Accounting. More specifically, the class will cover Business Combinations, Stock Investments – Investor Accounting and Reporting, Consolidations Techniques and Procedures, Consolidated Earnings per Share and Consolidated Income Taxes, Accounting for Derivatives, Foreign Currency Financial Accounting, Segment and Interim Financial Reporting, and Partnership. The overall objective of the course is to develop students’ ability to construct accounting reports and make decisions from such accounting information. Additionally, students will learn to apply their knowledge with cases and complex problems.

Course Objectives:
Continue to develop an understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of: deferred taxes, partnerships, business combinations and consolidations, and foreign currency transactions. Additionally, this course is aim to strengthen the students advanced accounting knowledge to better approach and solve complex problems regarding the course topics.

Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/ug-plo.asp.

Quizzes and Cases:
At the beginning of each class a quiz will be given. There will not be any make up quizzes given if a student misses a quiz. These quizzes are designed to strengthen your understanding of the material covered. Furthermore, one cases will be assigned during the semester. The cases are used to introduce you to real world application of the material you learn in this course.
Homework:
The exercises and problems are assigned to develop a deeper understanding of the course content and should be completed outside the classroom. Quizzes and exams will be similar to homework and lecture problems. Homework will not be graded, however it is highly encouraged for students to complete each assignment.

Performance Assessment:
The final letter grade for each student will be determined on the basis of his/her performances on all the following activities:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
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<tbody>
<tr>
<td>Exam I</td>
<td>20</td>
</tr>
<tr>
<td>Exam II</td>
<td>20</td>
</tr>
<tr>
<td>Exam III (Comprehensive Exam)</td>
<td>25</td>
</tr>
<tr>
<td>Quizzes/Class Problems</td>
<td>15</td>
</tr>
<tr>
<td>Case</td>
<td>20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
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**GRADING SCALE**

<table>
<thead>
<tr>
<th>Total Points Range</th>
<th>Final Grade</th>
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<tbody>
<tr>
<td>90 - 100</td>
<td>A</td>
</tr>
<tr>
<td>89.9 - 80</td>
<td>B</td>
</tr>
<tr>
<td>79.9 - 70</td>
<td>C</td>
</tr>
<tr>
<td>69.6 - 60</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
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Exam questions will be based on the assignments, class lecture and discussions. **THERE WILL BE NO MAKE-UP EXAMS!!!** All exams must be taken at the scheduled time. Lack of preparation or multiple examinations are not acceptable excuses. A missed exam without prior approval and without a documented medical or other legitimate emergency excuse will result in a grade of zero for that exam. If the Exam III (Comprehensive Exam) score is higher than Exam I or Exam II, I will replace the lowest score between Exam I and Exam II with the higher Exam III score. I will only replace one of the Exam scores, not both. Therefore, Exam III has the potential of being worth 50% of your final grade.

Absence policy:
Regular class attendance is expected and is necessary for successful completion of this course. If a student misses due to illness, family emergency, or any other university excused absence, it is the student’s responsibility to contact the professor and provide evidence of the reason for the absence.

Disability services:
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilityservices/](http://www.sfasu.edu/disabilityservices/)
Cheating & plagiarism:
Cheating and plagiarism are not acceptable. If caught cheating, you will receive an F for the course. The University’s policy on Cheating and Plagiarism is as follows:

**Academic Integrity (A-9.1)**
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

**Definition of Academic Dishonesty**
Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at [http://www.sfasu.edu/policies/academic_dishonesty.pfd](http://www.sfasu.edu/policies/academic_dishonesty.pfd)

**Withheld Grades Semester Grades Policy**
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at [http://www.sfasu.edu/policies/course-grade.pdf](http://www.sfasu.edu/policies/course-grade.pdf)