Rusche College of Business
Gerald W. Schlief School of Accountancy
ACC 549—Topics in Financial Reporting
ACC 549.600
Spring 2020

Instructor: Jose “Jay” Vega, PhD
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Email: vegajg1@sfasu.edu
Class: 11:00 am to 12:15 pm MW
Office Hours: 12:30 pm to 2:30 pm MW, 4:00 pm to 5:00 pm Th.
Online Hours: 8:00 am to 10:00 am, 8:00 am to 12:00 pm

Course Description:
Study of practical applications of accounting theory. Prerequisites: ACC 332 and ACC 333.

Course Objectives:
An intensive review of selected accounting topics involving the application of accounting standards with an emphasis on introducing variations and exceptions to the application of standard rules.

Student Learning Outcomes:
Upon completion of the course, the student will be able to
1. Identify accounting problems.
2. Select the appropriate accounting standards
3. Apply the appropriate accounting standards

Text and Materials:
Gleim CPA Review- Instructions below.

In-Class Time: This is a hybrid class. You are expected to use the time outside of class to work on the material. Reading before class is a must. Time in class will be spent discussing the material and applying the concepts through problems. In addition, you should be prepared for class each day with your book and have already read the chapter. Bring your book to class. Respect of your colleagues and the instructor is also expected.

Course Requirements: Gleim CPA Professor-Led Assessment Quiz with FAR Mega Test Bank Package

Quizzes: Course Modules are to be completed on the Gleim website. https://www.gleim.com/account/ Every week students are required to complete the required assessment / quiz. Additionally, I highly recommend you keep up with the module work as much as possible.

Extra Credit/Bonus Points:
NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION
Class Policies
Recording and/or videoing the seminar is prohibited.

Personal responsibility is a must to be successful in this class. Rather than blaming others for problems, take inventory of the problem and see what you can do to solve the problem. Often a simple change in attitude or plan of attack on your part will solve the problem. Before you offer your excuse tell me what you did to solve the problem.

Grading Policy:
Modules grades
- Multiple Choice section 25%
- Simulations 15%
- Assessments 20%
- Total 60%

Final Exam 40%

Total 100%

Grading Scale for Final Exam:
A = 75% and above
B = 70% to 74%
C = 65% to 69%
D = 60% to 64%
F = 59% and below

Tentative Course Schedule

<table>
<thead>
<tr>
<th>Course Modules</th>
<th>Assessments Due dates</th>
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<tbody>
<tr>
<td>The Financial Reporting Environment</td>
<td>January 26th</td>
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<tr>
<td>Financial Statements</td>
<td>January 26th</td>
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<tr>
<td>Income statements Items</td>
<td>February 2nd</td>
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<tr>
<td>Financial Statement Disclosure</td>
<td>February 2nd</td>
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<tr>
<td>Cash and Investments</td>
<td>February 9th</td>
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<tr>
<td>Receivables</td>
<td>February 9th</td>
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<tr>
<td>Inventories</td>
<td>February 16th</td>
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<tr>
<td>Property, Plant, Equipment, and Depletable Resources</td>
<td>February 23rd</td>
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<tr>
<td>Intangible Assets and Other Capitalization Issues</td>
<td>February 23rd</td>
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<tr>
<td>Payables and Taxes</td>
<td>March 1st</td>
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<tr>
<td>Employee Benefits</td>
<td>March 8th</td>
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<tr>
<td>Noncurrent Liabilities</td>
<td>March 22nd</td>
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<tr>
<td>Leases and Contingencies</td>
<td>March 22nd</td>
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<tr>
<td>Equity</td>
<td>April 5th</td>
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<tr>
<td>Business Combinations and Consolidated Financial Reporting</td>
<td>April 5th</td>
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<tr>
<td>Derivatives, Hedging, and Other Topics</td>
<td>April 12th</td>
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<td>Statement of cash Flows</td>
<td>April 12th</td>
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<tr>
<td>Governmental Accounting-Modified Accrual</td>
<td>April 19th</td>
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<tr>
<td>Governmental Accounting – Full Accrual</td>
<td>April 19th</td>
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<tr>
<td>Not-for-Profit Accounting and Reporting</td>
<td>April 26th</td>
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Exam Rehearsal | Due before Week of May 4th
Final Exam | Week of May 4th

Rusche College of Business

Syllabus Addendum

Student Academic Dishonesty (University Policy 4.1)

Abiding by university policy on academic integrity is a responsibility of all university faculty and students.

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 on any assignment or exam; (2) falsifying or inventing 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 one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one’s own work when it is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one’s paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf

Course Grades (University Policy 5.5)

Copy and paste the following information regarding Withheld Grades into your syllabus. Add additional information as needed to meet your departmental or course needs.

At the discretion of the instructor of record and with the approval of the academic unit head, 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 semesters, 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-grades.pdf.

Students with Disabilities

Copy and paste the following statement and place in your course syllabus.

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Room 325 in the Human Services Building,
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/.

Student Conduct (University Policy 10.4)

Copy and paste the following statement and place in your course syllabus.

_classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed._