Syllabus

Advanced Topics in Accounting
3 Credit Hours
ACCT 5349.500

Instructor: Nikki Shoemaker, PhD, CPA, CGMA
Office: McGee Building, Room 292P
Office Phone: (936) 468-1744 (direct line)

Department Phone: (936) 468-3105 (leave a message)
Office Hours: Tuesday & Wednesday 1:00pm – 3:00pm (online); Other times by appointment

I will be available to answer emails during office hours. If you would prefer to visit in person, please email 24 hours in advance to make arrangements.

Email: shoemakenl@sfasu.edu

Preferably, this email address to send emails related to the course.

Please Note: The syllabus may change at the discretion of the instructor. Notification of changes will be made through Brightspace.

Course Information

Prerequisites: ACC 3302

Course Description

Study of practical applications of accounting theory.

Course Objectives (Student Learning Outcomes)

This course is 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. Upon completion of this course, students should be able to:

1. Identify accounting problems.
2. Select the appropriate accounting standards
3. Apply the appropriate accounting standards
Course Materials

**Required Text:** Becker Professional Education software (please choose one of the options below)

- Required Purchase: Gleim CPA Professor-Led Assessment Quiz with FAR Mega Test Bank Package for $125.00
- Recommended Purchase: Gleim CPA Professor-Led FAR Premium Review System for the discounted price of $299.00.

Purchasing links are in the Getting Started module of this course.

**Required Technology:** This course will be delivered through the university’s Learning Management System (LMS), Brightspace. Each student is required to have access to a computer with internet capabilities in order to access the course. Each student is also required to have a working, university (sfasu.edu) email account.

As a student of Stephen F. Austin State University, you have free access to this course’s Brightspace site. You will need to access the course regularly throughout the semester.

**Technical Support**

If at any point during the course you experience technical difficulties in Brightspace, please let your instructor know immediately.

You will also need to contact the SFASU Brightspace Support Team by email (d2l@sfasu.edu) or phone (936.468.1919) for technical help.

**Homework, Simulations, and Assessment Quizzes**

Homework, simulations, and assessment quizzes for each course module are to be completed on the Gleim Exam Prep website (www.gleim.com).

**Extra Credit/Bonus Points:**

NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION

**Grading Policy:**

<table>
<thead>
<tr>
<th>Modules grades</th>
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<tbody>
<tr>
<td>Homework</td>
<td>25%</td>
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<tr>
<td>Simulations</td>
<td>15%</td>
<td></td>
<td></td>
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<tr>
<td>Assessment Quizzes</td>
<td>20%</td>
<td></td>
<td></td>
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<tr>
<td>Total</td>
<td>60%</td>
<td></td>
<td></td>
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<tr>
<td>Final Exam</td>
<td>40%</td>
<td>100%</td>
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**Grading Scale for Final Exam Only:**

- A = 75% and above
- B = 70% to 74%
- C = 65% to 69%
- D = 60% to 64%
- F = 59% and below
Class Attendance and Excused Absence: Policy 6.7

Regular, punctual attendance, documented participation, and, if indicated in the syllabus, submission of completed assignments are expected at all classes, laboratories, and other activities for which the student is registered. Based on university policy, failure of students to adhere to these requirements shall influence the course grade, financial assistance, and/or enrollment status. The instructor shall maintain an accurate record of each student’s attendance and participation as well as note this information in required reports and in determining final grades. Students may be excused from attendance for reasons such as health, family emergencies, or student participation in approved university-sponsored events. However, students are responsible for notifying their instructors in advance, when possible, for excusable absences. Whether absences are excused or unexcused, a student is still responsible for all course content and assignments. Students with accepted excuses may be permitted to make up work for up to three weeks of absences during a semester or one week of a summer term, depending on the nature of the missed work. Make-up work must be completed as soon as possible after returning from an absence.

Student Academic Dishonesty: 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 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-4.1.pdf

Academic Accommodation for Students with Disabilities: Policy 6.1 and 6.6

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 (936.468.3004) 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 SFASU Disability Services.

Course Grades (University Policy 5.5)

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-5.5.pdf.

Student Conduct (University Policy 10.4)

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.

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Course Calendar

Dates may change at the discretion of the instructor. Should a date change be required, it will be announced in the course news or on the discussion board. All times listed are Central Standard Time.

<table>
<thead>
<tr>
<th>WEEK</th>
<th>MODULE</th>
<th>ASSIGNMENTS</th>
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| Week of June 28 | Introduction  
Module 1: The Financial Reporting Environment  
Module 2: Financial Statements  
Module 3: Income Statements Items | - Read the Getting Started module content, notably syllabus and Semester Calendar.  
- Read and/or watch the content for Modules 1 - 3.  
- Submit homework, simulation, and assessment quizzes for Modules 1 – 3 through Gleim. |
|----------------|---------------------------------------------------------------|
| Week of July 5 | Module 4: Financial Statement Disclosure  
Module 5: Cash and Investments  
Module 6: Receivables  
Module 7: Inventories | - Read and/or watch the content for Modules 4 - 7.  
- Submit homework, simulation, and assessment quizzes for Modules 4 – 7 through Gleim. |
| Week of July 12 | Module 8: Property, Plant, Equipment, and Depletable Resources  
Module 9: Intangible Assets and Other Capitalization Issues  
Module 10: Payables and Taxes  
Module 11: Employee Benefits | - Read and/or watch the content for Modules 8 - 11.  
- Submit homework, simulation, and assessment quizzes for Modules 8 – 11 through Gleim. |
| Week of July 19 | Module 12: Noncurrent Liabilities  
Module 13: Leases and Contingencies  
Module 14: Equity | - Read and/or watch the content for Modules 12 - 14.  
- Submit homework, simulation, and assessment quizzes for Modules 12 – 14 through Gleim. |
| Week of July 26 | Module 15: Business Combinations and Consolidated Financial Reporting  
Module 16: Derivatives, Hedging, and Other Topics  
Module 17: Statement of Cash Flows | - Read and/or watch the content for Modules 15 - 17.  
- Submit homework, simulation, and assessment quizzes for Modules 15 – 17 through Gleim. |
| Week of August 2 | Module 18: Governmental Accounting – Modified Accrual  
Module 19: Governmental Accounting – Full Accrual  
Module 20: Not-for-Profit Accounting and Reporting  
Final Exam | - Read and/or watch the content for Modules 18 - 20.  
- Submit homework, simulation, and assessment quizzes for Modules 18 – 20 through Gleim.  
- Submit comprehensive final exam by August 6th, 5:00pm. |