

Texas A&M University - Texarkana
ACCT 522 – Study in Advanced Accounting Applications
Course Syllabus
Spring 2011

Instructor: Joan Brumm **Phone:** 903-223-3008
Office: Room 221 N **Course Format:** Web
Office Hours: 9am – 1pm & 4-6pm Monday
Virtual Office Hours: 10am – 2pm Wednesday

Catalog Description: A study of business combinations with special emphasis on accounting principles applied for preparing consolidated financial statements. Prerequisite: Acct 323.

Prerequisite: Acct 323 - Intermediate Accounting III with grade of C or better.

Text - E-chapters: Advanced Accounting, 10th edition Fischer, Cheng, Taylor South-Western Cengage Chapters 1 – 6 purchased at www.cengage.com

MSA Program Goals: At the completion of your degree TAMU-T graduate students should be proficient in several areas. You can access these goals at www.tamut.edu/cob.

Student Learner Outcomes: Upon successful completion of the course, the student will be able to:

1. record entries involving the outright purchase of assets and assumption of liabilities of another company.
2. compose transactions involving the purchase of over 50% of the other company's stock.
3. prepare a determination and distribution of excess schedule.
4. construct a consolidated worksheet to include adjustment and elimination entries.
5. compose consolidated financial statements.
6. evaluate special issues in accounting for an investment in a subsidiary.

Evaluations:

Chapter

Assignments: There are six chapter quizzes worth 20 points each for a maximum of 100 quiz points. The extra 20 points (6 x 20 = 120) can be used to make up for points missed on the quizzes. Quizzes must be taken by the due date listed in the syllabus.

Exams: There are two online exams worth 100 points each. Exams must be taken within the dates listed on the syllabus. Any special arrangements for exams must be approved by the instructor prior to the final exam date. A zero will be received for missed exams. There are no makeup exams.

Cases: There are four 25 point written cases which employ a trial-balance/horizontal worksheet format method most common in business today. Excel templates for the assignment are available on the course homepage. Solutions to similar problems are also on the homepage. Assignments must be submitted under the assignment icon in Blackboard and will be published after the due date.

Grading:	Chapter Quizzes	100 points
	Exam 1	100 points
	Exam 2	100 points
	Cases	<u>100 points</u>
	Total	400 points

Grading Scale: A 90-100% B 80-89% C 65-79% D 50-64% F below 50%

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Week	ASSIGNMENT	Cases	Quiz Due Date
1-19	Course Introduction		
1-26	Chapter 1 Business Combinations: New Rules for a Long-Standing Business Practice		
2-2	Chap 1 continued		Due 2-5
2-9	Chapter 2 Consolidated Statements: Date of Acquisition	Case 1 – Due 2-12	
2-16	Chap 2 continued		Due 2-19
2-23	Chapter 3 Consolidated Statements: Subsequent to Acquisition	Case 2 – Due 2-26	
3-2	Chap 3 continued		Due 3-5
3-9	Exam 1 will be in online Mar 9-Mar 12		
3-16	Spring Break		
3-23	Chapter 4 Intercompany Transactions: Merchandise, Plant Assets, and Notes.		
3-30	Chapter 4 continued		Due 4-2
4-6	Chapter 5 Intercompany Transactions: Bonds and Leases	Case 3 – Due 4-9	
4-13	Chap 5 continued		Due 4-16
4-20	Chapter 6 Cash Flow, EPS, Taxation, and Unconsolidated Investments	Case 4 – Due 4-23	
4-27	Chap 6 continued		Due 4-30
5-4	Exam 2 will be online May 4 - May 7		

Disability Accommodations: Students with disabilities may request reasonable accommodations through the A&M-Texarkana Disability Services Office by calling 903-223-3062.

Academic honesty: Academic honesty is expected of students enrolled in this course. Cheating on examinations, unauthorized collaboration, falsification of research data, plagiarism, and undocumented use of materials from any source, constitute academic dishonesty, and may be grounds for a grade of 'F' in the course and/or disciplinary actions." For additional information, see the university rules.

A&M-Texarkana Email Address: Upon application to Texas A&M University-Texarkana an individual will be assigned an A&M-Texarkana email account. This email account will be used to deliver official university correspondence. Each individual is responsible for information sent and received via the university email account and is expected to check the official A&M-Texarkana email account on a frequent and consistent basis.

Technical Assistance Information:

Solutions to common problems are found at: <http://www.tamut.edu/webcourses/index.php?pageid=37>

If you cannot find your resolution there you can send in a support request detailing your specific problem to:

<http://www.tamut.edu/webcourses/gethelp2.php>

Blackboard Helpdesk contacts:

Office hours are M-F, 8:00a to 5:00p

Kevin Williams (main contact), 903-223-1356, kevin.williams@tamut.edu

Frank Miller (back-up), 903-223-3156, frank.miller@tamut.edu

Nikki Thomson (back-up), 903-223-3083, nikki.thomson@tamut.edu