



ACCT4133 – Advanced Accounting
Spring 2016
January 11-May 3, 2016

Instructor Contact Information:

Dr. Charlotte J. Wright, CPA, Regents Professor and Anadarko Petroleum Chair, School of Accounting

Office Phone: 405-744-8611

Email: charlotte.wright@okstate.edu

Online Classroom: Desire2Learn (Online Classroom): <http://oc.okstate.edu>

Office hours: by appointment (please contact me directly to make an appointment)

Administrative Contact and Technical (video) Help Resources

If you have administrative questions or trouble viewing videos posed on Online Classroom please contact support at:

Distance Learning Support: spearsdistance@okstate.edu

Phone: 405-744-4048

For questions related to problems and course content (or anything else that could be helpful to your classmates) use the discussion feature on Online Classroom. Use my email for personal issues relating exclusively to you, if necessary. I will monitor the discussion area on Online Classroom routinely and will respond to posted questions in a timely manner.

Overview of the Course

This course covers two broad topics, accounting for business combinations and consolidations as well as accounting for governmental and not-for-profit entities. Both of these topics are essential to accounting education and practice. As such, both topics are extensively tested on the Uniform CPA Exam. In addition to adding to your professional knowledge, this course is key to furthering the critical thinking and analytical skills necessary to resolve complex issues routinely encountered in accounting practice.

Course Prerequisites

Acct 3113 (2nd Intermediate) with a grade of C or better (Strictly enforced)

Course Objectives and Program Learning Goals

This course has four major objectives that fit within two of the program learning goals.

Objectives	Accounting Program Learning Goals
Students should be able to analyze operations of governmental entities, apply fund accounting, and prepare governmental financial statements.	<ul style="list-style-type: none"> • Business Knowledge & Competency • Critical Thinking
Students should be able to apply current GAAP to not-for-profit entities.	<ul style="list-style-type: none"> • Business Knowledge & Competency • Critical Thinking



Students should be able to evaluate corporate control under both the voting interest model and the variable interest model.	<ul style="list-style-type: none"> • Business Knowledge & Competency • Critical Thinking
Students should be able to prepare consolidated financial statements for acquisition-type business combinations involving various intercompany transactions	<ul style="list-style-type: none"> • Business Knowledge & Competency • Critical Thinking

Required Textbook

Advanced Financial Accounting, Baker, Christensen, & Cottrell (10th edition)

Course Videos

Videos will be posted on Desire2Learn for each chapter. There are two or three videos for most chapters. These videos are typically of live classroom lectures. They consist of explanation and in-depth coverage of key concepts from the book as well as detailed discussion of selected homework problems. The videos for each chapter are available for viewing (streaming) during the dates indicated in the course schedule (below). Viewing the videos during the assigned dates constitutes your attendance in the class. The videos are only available during the window indicated in the course schedule. Once the chapter window has ended, the videos for that chapter will no longer be available for viewing.

The videos are copyrighted and are the property of the professor and OSU. Any illegal copying or distribution of the course videos is a violation of federal copyright laws as well as the OSU academic integrity policy. Such actions will be vigorously prosecuted.

Grade Determination

Exams				Total Points		Letter Grade
Exam 1 (chapters 17-19)	125	points				
Exam 2 (chapters 1-5)	125	points		358-400	=	A
Final exam (comprehensive)	<u>150</u>	points		318-357	=	B
Total points	<u>400</u>	points		278-317	=	C
				238-277	=	D
				Less than 237	=	F

Description of Course Requirements

Homework

Homework is assigned in order for you to reinforce the key concepts covered in the course. There are no points assigned to homework. Since we are using an older version of the book and since the solution manual has been widely distributed among students, it is not feasible to give points for homework. Some of the homework problems will be solved by the professor in the videos. Solutions to all of the homework problems suggested for each chapter will be available on Desire2Learn on the last day of the window for each individual chapter (as indicated on the class schedule below).



Since a key learning objective of this class is the further development of students' critical thinking and analytical skills relative to complex accounting scenarios, it is very important that you work through the problems thoroughly before accessing the solutions. The exams will be primarily problem based so your success is largely contingent on your proficiency at reading, analyzing and solving homework problems. Having the solutions available is in no way intended to be a substitute for you doing the homework yourself. **Historically students who have not spent sufficient time working on homework and developing proficiency at reading, analyzing and solving homework problems find their performance on the exams to be below their expectations.**

Exams

This course will include two regular exams and a final exam. Exams 1 and 2 will cover the chapters indicated above. The final exam is comprehensive and will cover chapters 1-8 and 17-19. Approximately 1/3 of the final exam will come from the governmental/not-for-profit chapters with the remainder covering the consolidations chapters. These exams are primarily composed of problems and may include multiple-choice or other short-answer type questions. The content of the exams is based on video lectures, textbook readings, various handouts and homework problems. **All exams will be paper-based and must be taken at an OSU-approved testing center.**

Upon enrolling each semester, complete the appropriate proctor form(s) located on the Spears School of Business Distance Learning website: <http://spears.okstate.edu/distance/forms/>. Contact the Spears School Distance Learning office at spearsdistance@okstate.edu, or call (405) 744-4048 if you have any questions regarding the proctoring process. You may also visit <http://spears.okstate.edu/distance/guide>.

Exam Scheduling

The course schedule includes four exam windows for this semester:

Exam 1: 02/08-09

Exam 2: 03/21-22

Final: 05/02-03

An exam window consists of the 48-hour period during which an exam can be taken. The instructor reserves the right to give a unique exam on each day of the testing window to maintain exam integrity. Accordingly, each student must review these three exam windows and determine the one date within each window on which she/he will take each exam. For example, you must select whether you will take Exam 1 on 2/8 *or* 2/9 and inform the professor of this decision by the exam notification deadline discussed next. The exam notification deadline to reserve specific exam reservation dates (for all three exams) for the Spring 2016 semester is **January 18, 2016**. That is, you just notify the professor via email by this date indicating which date for each exam window you will select to take your exam so the appropriate exam version can be distributed to the Distance Learning office and to the testing center. The professor will send you by return email a confirmation receipt of your exam date notification. Once the student has sent the email to the professor and the professor has responded via email, the exam dates for the entire semester are established. Once you have reserved a single date within each window, these dates will be treated as



your *scheduled* exam dates. Subsequent changes to your scheduled dates will only be allowed if approved by the professor. A request to deviate from your scheduled exam dates requires a formally written request at least five (5) business dates prior to the first date of the exam window and must include comprehensive documentation supporting the reason for the request. Your unique exam will only be available at your designated testing center on your scheduled exam day. The exam will not be available on any other date.

Each exam will be 1 hour 45 minutes (105 minutes) in duration. When scheduling your appointment at the testing center, you should schedule a 1 hour 45 minute (105 minute) block of time on each of your scheduled exam dates.

Exam Make-up Policy

The **only** acceptable excuses for missing an exam are your personal illness or the death of an immediate family member. If you find it necessary to miss an exam you must:

1. Have an acceptable reason for missing the exam (i.e., your personal illness or the death of an immediate family member) **AND**
2. Email the professor **PRIOR** to the time you scheduled for that exam to begin **AND**
3. Within one week of the exam email the professor the documentation required to substantiate the reason the exam was missed (i.e., a note from your doctor, etc.)

Note: Since you have a two-day window in which to schedule your exam, missing an exam should be extremely rare. If you miss exam 1 or 2 and fulfill the requirements stated above, your final exam grade will be substituted for the score of the exam you missed. A grade of zero will be assigned to anyone who misses an exam without meeting the above requirements. If more than one exam is missed a grade of zero (0) will result for the second miss.

Instructor Response and Grading Time

I will respond to student inquiries within 48 hours during Monday-Friday business hours. The exams for this class are challenging to grade and sometimes require extra grading time. Rest assured that the exams will be graded as quickly as humanly possible, typically, within one week to 10 days following an exam. Please **do not** email and inquire as to whether the exams are graded or when grades will be posted as this simply slows down the process. All exam grades will be posted on the Gradebook in Desire2Learn as soon as the grading is completed and the exams are evaluated.

University Policies:

Drop Policy

Information about university drop policy and dates is at this website:

<http://registrar.okstate.edu/>

Click on “class schedules,” and “short, internet, and outreach courses”

To drop this course, contact the Registrar’s office, (405) 744-6876, or drop through SIS (Student Information Services).



Academic Integrity

Oklahoma State University is committed to the maintenance of the highest standards of integrity and ethical conduct of its members. This level of ethical behavior and integrity will be maintained in this course. Participating in a behavior that violates academic integrity (e.g., unauthorized collaboration, plagiarism, multiple submissions, cheating on examinations, fabricating information, helping another person cheat, unauthorized advance access to examinations, altering or destroying the work of others, and fraudulently altering academic records) will result in your being sanctioned. Violations may subject you to disciplinary action including the following: receiving a failing grade on an assignment, examination or course, receiving a notation of a violation of academic integrity on your transcript (F!), and being suspended from the University. You have the right to appeal the charge. Contact the Office of Academic Affairs, 101 Whitehurst, 405-744-5627, <http://academicintegrity.okstate.edu/>.

Accounting is a profession that is based on integrity and high standards of moral conduct. Please read and review the Code of Ethics for Accounting Majors. This document was written and approved by the faculty of the School of Accounting. Each student is responsible for understanding the content of the Code of Ethics for Accounting Majors and must be aware of the ramifications of violations.

Accessibility

Any student in this course who has a disability that may prevent him or her from fully demonstrating his or her abilities should contact the instructor as soon as possible, so we can discuss accommodations necessary to ensure full participation and facilitate your educational opportunity. For more information about OSU Student Disability Services, please go to: <http://sds.okstate.edu>.

Syllabus Acceptance Form:

A syllabus acceptance form is attached to this syllabus (page 7). After reviewing the syllabus you must sign the form indicating that you have received, read, and understand the syllabus. You must sign and email the form back to the professor no later than January 18, 2016.



Tentative Schedule: Spring 2016 (the professor reserves the right to alter or adjust this schedule)

Video/Exam Window	Chapter/Exam	Suggested Exercises and Problems
01/11 – 01/22	Chapter 17	E17-3, E17-4, E17-5, E17-6, E17-10, E17-12, P17-15, S17-1*, S17-3* (*available on D2L)
01/25 – 02/02	Chapter 18	E18-1, E18-2, E18-6, E18-7, E18-8, E18-10, E18-11, P18-13, P18-15, P18-16
02/3 – 02/5	Chapter 19	E19-1, E19-2, E19-8, E19-6, P19-13
02/8 – 02/9	Exam 1	
02/10 – 02/16	Chapter 1	E1-18, P1-28, P1-30, P1-36, P1-37
02/17 – 02/23	Chapter 2	P2-4, P2-23, P2-24, P2-25, P2-26, P2-27b, P2-28b
02/24 – 02/26	Chapter 3	E3-19b, P3-33, P3-34, P3-35
02/29 – 03/01	Chapters 3 & 4	P3-38, P3-39b, E4-22, P4-29
03/02 – 03/04	Chapter 4	P4-33, P4-34, P4-35
03/07 – 03/11	Chapter 5	P5-12, P5-32, P5-33, P5-34, P5-37A, P5-38A
03/14 – 03/18	Spring Break	
03/21 – 03/22	Exam 2	
03/23 – 04/01	Chapter 6	E6-8, E6-12, P6-22, P6-26, P6-27, P6-29, P6-31, P6-33
04/04 – 04/08	Chapter 7	E7-8, E7-10, P7-32, P7-33, P7-34, P7-37, P7-38
04/11 – 04/22	Chapter 8	E8-9A, E8-11A, P8-14A, P8-23A, P8-25A, P8-26A, P8-28A
05/02 – 05/03	Final Exam	



**OKLAHOMA STATE UNIVERSITY
SPEARS SCHOOL OF BUSINESS
School of Accounting
Accounting 4133 – Spring 2016**

Syllabus Acceptance:

I have received, read, and understand the ACCT 4133 syllabus. I agree to abide by the course policies. I am familiar with the academic integrity policy provided by Oklahoma State University and explained on the syllabus.

Date: _____

Print Name: _____

Signed Name: _____

OSU Student ID Number: _____

I am enrolled in ACCT 4133 Section _____