

**ANGELO STATE UNIVERSITY**  
**Department of Accounting, Finance and Economics**  
**ACCT 6309, Advanced Accounting**  
**Spring 2022**

**PROFESSOR:** Dr. Chuck Pier **TEL:** 325-486-6479 (office/voice mail)  
**OFFICE:** Rassman Hall Room 260 **E-mail:** [chuck.pier@angelo.edu](mailto:chuck.pier@angelo.edu)  
**OFFICE HOURS:** 10:00 to 11:00 MW, and by appointment. Since I am in my office most every day, feel free to stop by whenever I am there. We can also hold office hours via Zoom or email correspondence. If you want to set an actual appointment, please email me for a specific time.

**COURSE DESCRIPTION:**

A study of the accounting problems associated with Partnerships, consolidated corporations, international corporations, not-for-profit organizations, and governmental entities.

**COURSE MATERIALS:**

- **Required: Advanced Accounting;** 14<sup>th</sup> Edition, 2021, by Hoyle, Schaefer, and Doupnik, published by McGraw Hill. You will need the Connect Homework Manager Access code for the class in order to complete the homework assignments. You are not required to purchase the physical copy of the book if you are okay with using an e-textbook.

You will need to go to the publisher's website to sign into the course. Due to requirements in the contract between Angelo State and the ASU Bookstore, I am prohibited from making this easy for you and placing a link to the publisher's website on this syllabus. Therefore, you will need to go to the Blackboard page for this class and there is a link on that page to direct you to the website to sign in to Connect.

**STUDENT LEARNING OUTCOMES:** Upon completion of this course, the student will be able to:

- Identify factual accounting knowledge, such as terminology, fundamental principles, classifications, generalizations and methods.
- Demonstrate knowledge of accounting principles in consolidations and governmental accounting situations.
- Assess and critique problems in consolidation accounting and governmental accounting and compose decisions based on the results of the solutions.
- Compare and contrast the use of international accounting standards to US accounting standards in assessing the global nature of accounting.

**PREREQUISITES:**

- A. Status:** Admitted to the graduate program in accounting.
- B. Knowledge:** Completion of ACCT 3304 with a grade of "C" or better.
- C. Technology:** The ability to retrieve materials from Blackboard and use a four-function calculator. In addition, all homework assignments will be handled through the Connect system.

**TECHNICAL SUPPORT:**

For **Blackboard** issues, please contact the Technology Support Center (Help Desk) at 325-942-2911 or 866-942-2911, or by email at [helpdesk@angelo.edu](mailto:helpdesk@angelo.edu).

For **Connect** issues, including questions about course registration, please contact McGraw Hill directly at 800-331-5094. You can also contact them through a “Chat” function at this link: <http://mpss.mhhe.com/>

The very last person you should contact, if you are looking for help with a technology issue, is me! I can almost guarantee you that I know less about technology than anyone in this class.

### **COURSE POLICIES:**

**A. INSTRUCTIONAL METHODOLOGY:** This class will consist of in-class lectures with some supplemental information provided via video lectures on YouTube that are available through a link in Blackboard. You will also be expected to complete homework assignments through McGraw Hill’s Connect. Exams will be in-class exams. There is also a take-home exam that covers a chapter from the textbook on international accounting.

### **B. COURSE REQUIREMENTS:**

1. **Blackboard:** This course will be conducted through Blackboard, with assignments completed in McGraw-Hill’s Connect. All official course information, materials, and weblinks, including this syllabus will be placed on Blackboard.
2. **Optional Materials.** There are two types of optional material that will aid you in learning and understanding the concepts required for successful completion of the course. These items are not required to be used or completed, but many of you will find them helpful in trying to understand the concepts in this course
  - a. **PowerPoint Slides.** I have placed the PowerPoint slides for your textbook on Blackboard. I have significantly modified these slides to cover only the areas that we will discuss and over which you will be tested.
  - b. **Narrated YouTube PowerPoint Lectures.** I have narrated lectures that cover the PowerPoint slides for each chapter. These videos would be similar to the lecture that you would have in a regular face to face class. They vary in length from 3 to 25 minutes, but most are around 8 to 10 minutes in length.
3. **Required Homework.** There are two types of required homework for each chapter.
  - a. **SmartBook 2.0.** (108 points or 10.8% of grade) This is an interactive study tool that adaptively assesses your skill and knowledge levels to track which topics you have mastered and which require further instruction and practice. Based upon your progress, SmartBook 2.0 adjusts the learning content based on your knowledge strengths and weaknesses, as well as your confidence level around that knowledge. It also identifies the concepts that students are most likely to forget over the course of the semester—by considering those that you had been weakest on or least confident with—and encourages periodic review by the student to ensure that concepts are truly learned and retained. In this way, it goes beyond systems that simply help you study for a test or exam, and helps you with true concept retention and learning. **These assignments are required**, and the points will vary based on the amount of material in each chapter. Unlike the homework, in part b. below, you can get all of the points for the SmartBook 2.0 assignment by fully completing the assignment. You will access this assignment on the assignments page in Connect. All assignments will close and be automatically graded based on the work you complete before 11:59 PM on the date it is due.
  - b. **Homework.** (192 points or 19.2% of grade) This is exactly like it sounds: true-false, multiple choice, exercises and problems. Accounting is like math and you cannot expect to be successful without working problems. Homework is so important to success in this, and most accounting courses, that your total homework grade is equal to approximately one (1) exam grade. Your exams will consist of true-false, multiple choice, exercises and problems so this is where you can practice before the exam. Much of the homework is algorithmic and covers the main topics we discuss in the course and you will find on the exams. You will be allowed two attempts on each assignment and the second attempt will allow you to revise

your previous attempt. The eBook, hints, and check my work resources are available for these applications, if they are available for the specific question you are attempting. Before the due date, you can see your total score. After the due date, you can review the detailed feedback for the assignment. You will access this assignment on the assignments page in Connect. All assignments will close and be automatically graded based on the work you complete before 11:59 PM on the date it is due.

4. **Examinations:** There will be a total of four (4) exams in this course; three (3) in-class exam and one (1) take-home exam. There is not a comprehensive final exam in this course. The three in-class exams are each worth 200 points or 20% of your course grade and the one take-home exam is worth 100 points or 10% of your course grade.

**Make-up Examinations: THERE WILL BE NO MAKEUP EXAMINATIONS GIVEN!**

Failure to take an exam at the scheduled time will result in a zero (0). If you have a conflict with an exam, please talk to me in advance and we can work out an acceptable arrangement.

Exams for this class are **tentatively** scheduled on the following dates.

Exam #1	Monday, March 7, 2022
Exam #2	Monday, April 4, 2022
Exam #3	Monday, May 2, 2022
Exam #4	Emailed in MS Word format no later than Monday, May 9, 2022 @ 10:00 AM

**Please note: These exam dates are tentative and may change.** You need to check email and announcement on Blackboard for any scheduling changes.

**D. GRADING POLICY:** Your grade will be determined as follows:

SmartBook assignments	108 points	A	≥ 900 points
Connect homework	192 points	B	800-899 points
Three (3) in-class exams (200 points each)	600 points	C	700-799 points
One (1) take-home exam	100 points	D	600-699 points
Total	1,000 points	F	<600 points

All final point totals are rounded up to the next highest whole number (i.e., 889.03 = 890).

**I do not curve individual exams or the final course grades.** It is my policy is to strictly adhere to the course grading scale; in other words, 899 points is a "B" not an "A".

**I do not give grades. You earn your grade.** I merely record your scores. If you need a particular grade in this class to maintain a scholarship, to get into the graduate program, to graduate, or for whatever reason, plan now to DO THE WORK TO EARN THE POINTS that equals that grade. **There are absolutely NO extra credit or grade improvement opportunities offered in this course beyond what has been listed above.**

A grade is not a reward for effort. A grade is not a participation badge for coming to class. A grade is not an indicator of intelligence, character, human worth, or even future success. A grade is a measure of achievement on a specific assignment, or a series of assignments, such as this course. It can also be an opportunity to learn and improve, if you're willing. Make of this what you will, but remember that you are the biggest influence on what your final grade in this course will be.

- E. CLASSROOM (EXAM) POLICIES:** The only classroom portion of this class will be the three (3) in-class exams. During these three exams students are expected to display courtesy to their classmates by maintain quiet during the testing period. I will start each exam no later than

the beginning of class (11:00 AM) and end the exam promptly at 12:15 PM. If you arrive late, you will have less time to complete the exam.

1. Programmable calculators, cell phone calculators, and mp3 players cannot be used during exams. There are no exceptions to this rule.
2. There will be no breaks during the exam. Once you start the exam you will not be allowed to leave the classroom for any reason, so take care of all needs prior to starting the exam.
3. Please do not disrupt the class by talking to others. If you have a question please ask me.
4. Please turn off your cell phones so that it does not distract others.

#### **F. COURSE DROP**

You can now drop courses via Rampart and no longer need to physically come to my office for a drop slip. However, before you drop any course, make sure you check with financial aid, the registrar, and your advisor, to make sure you understand the ramifications of dropping a particular course. Dropping a course could potentially delay your graduation by up to a year. It may also drop you to a less than full time status. This is important because many things are based on whether you are considered to be a full-time student or less than a full-time student. Among these things are healthcare coverage, financial aid, student loans, etc. Bottom line is to make sure you understand how dropping a course can and will affect you BEFORE you drop the course.

To view information about how to drop this course or to calculate important dates relevant to dropping this course (**Thursday, April 28, 2022**), you can visit: [http://www.angelo.edu/services/registrars\\_office/course\\_drop\\_provisions.php](http://www.angelo.edu/services/registrars_office/course_drop_provisions.php).

If you miss the deadline listed above, you will have to petition a committee to allow you to drop the course.

#### **G. INCOMPLETE AS A COURSE GRADE**

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade I is given when the student is unable to complete the course because of illness or personal misfortune and has completed most of the course requirements. A grade of I that is not removed before the end of the next long semester automatically becomes an F. A graduate student will be allowed one year to remove a grade of I before it automatically becomes an F. To graduate from ASU, a student must complete all I's.

#### **H. GRADE APPEAL PROCESS**

As stated in the Angelo State University Operating Policy and Procedure (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. There are time deadlines concerning grade complaints that are detailed in the operating policy. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: <http://www.angelo.edu/content/files/14196-op-1003-grade-grievance>

#### **I. COURTESY AND RESPECT**

Courtesy and Respect are essential ingredients to this course. We respect each other's opinions and respect their point of view at all times while in our class sessions. The use of

harassment of any form is strictly prohibited, as are those remarks concerning one's ethnicity, life style, race (ethnicity), religion, etc. Violations of these rules will result in immediate dismissal from the course.

**J. ACADEMIC INTEGRITY:**

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the University Academic Honor Code ([http://www.angelo.edu/forms/pdf/Honor\\_Code.pdf](http://www.angelo.edu/forms/pdf/Honor_Code.pdf)) and the ASU Student Handbook ([http://www.angelo.edu/cstudent/documents/pdf/Student\\_Handbook.pdf](http://www.angelo.edu/cstudent/documents/pdf/Student_Handbook.pdf)).

It is my intention to be as fair and impartial as is humanly possible. Therefore, all students will be expected to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office in advance. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course.

**K. ACCOMMODATIONS FOR DISABILITY**

Angelo State University, and I, are committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments Act of 2008 (ADAAA) and subsequent legislation.

As mentioned above, it is the student's responsibility to inform the professor of any issues that might require an accommodation in advance of the issue becoming a problem. Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student's responsibility to initiate such a request. You can find out more about this by emailing [ada@angelo.edu](mailto:ada@angelo.edu), going to their website (<https://www.angelo.edu/services/disability-services/>) or visiting their office:

Office of Student Affairs,  
Room 112, Houston Harte University Center  
325-942-2047 (phone) or 325-942-2211 (fax)

**L. STUDENT ABSENCE FOR RELIGIOUS HOLIDAYS**

As stated in the Angelo State University Operating Policy and Procedure (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

**M. NORRIS-VINCENT COLLEGE OF BUSINESS CODE OF ETHICS**

Students, faculty, administrators, and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one's actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

**N. TITLE IX AT ANGELO STATE UNIVERSITY:**

Angelo State University is committed to providing and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from sex discrimination of any kind. In accordance with Title VII, Title IX, the Violence Against Women Act (VAWA), the Campus Sexual Violence Elimination Act (SaVE), and other federal and state laws, the University prohibits discrimination based on sex, which includes pregnancy, and other types of Sexual Misconduct. Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination and unwelcome behavior of a sexual nature. The term includes sexual harassment, nonconsensual sexual contact, nonconsensual sexual intercourse, sexual assault, sexual exploitation, stalking, public indecency, interpersonal violence (domestic violence or dating violence), sexual violence, and any other misconduct based on sex.

You are encouraged to report any incidents involving sexual misconduct to the Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator, Michelle Boone, J.D. You may submit reports in the following manner:

- Online:** [www.angelo.edu/incident-form](http://www.angelo.edu/incident-form)  
**Face to Face:** Mayer Administration Building, Room 210  
**Phone:** 325-942-2022  
**E-Mail:** michelle.boone@angelo.edu

**Note:** As a faculty member at Angelo State, I am a mandatory reporter and, by law, must report incidents involving sexual misconduct to the Title IX Coordinator. Should you wish to speak to someone in confidence about an issue, you may contact the University Counseling Center (325- 942-2371), the 24-Hour Crisis Helpline (325 486-6345), or the University Health Clinic (325-942-2171).

For more information about Title IX in general you may visit [www.angelo.edu/title-ix](http://www.angelo.edu/title-ix).

**TENATIVE COURSE SCHEDULE:** The information on this calendar is **VERY TENTATIVE**. I have yet to teach this course in a normal, face-to-face format due to COVID and weather/water related issues in previous semesters. In the event of conflicts between this calendar and what is mentioned in other areas of the course or on the Connect website, the order of precedence will be: 1) Connect website; 2) email from me; 3) Blackboard Announcement; and FINALLY, 4) this calendar.

Module	Chapter/Exam	Connect Activities* Due @ 11:59 PM CT	Exam Availability Dates
1	Chapter 1	Sunday, February 6, 2022	
	Chapter 2	Sunday, February 27, 2022	
	Chapter 3	Sunday, March 6, 2022	
	Exam 1: Chapters 1, 2, & 3	<b>IN CLASSS EXAM Rassman 104</b>	Monday, March 7, 2022 @ 11:00 AM to 12:15 PM
2	Chapter 4	Sunday, March 20, 2022	
	Chapter 5	Sunday, April 3, 2022	
	Exam 2: Chapters 4, & 5	<b>IN CLASSS EXAM Rassman 104</b>	Monday, April 4, 2022 @ 11:00 AM to 12:15 PM
3	Chapter 16	Sunday, April 17, 2022	
	Chapter 17	Sunday, May 1, 2022	
	Exam 3: Chapters 16, & 17	<b>IN CLASSS EXAM Rassman 104</b>	Monday, May 2, 2022 @ 11:00 AM to 12:15 PM
4	Chapter 11		
	Take-Home Exam: Chapter 11	Email as a MS Word attachment ( <b>NOT</b> a pdf)	Due: Monday, May 9, 2022, @ 10:00 AM

**\* Required (graded): Connect Activities for each Chapter, except Chapter 5 and 11 are: 1) SmartBook 2.0; and 2) Homework.**

**Connect Activities for Chapter 5 are: SmartBook 2.0 ONLY; NO Homework**

**There are no Connect activities for Chapter 11**

**Note: The last day to drop this class is Thursday, April 28, 2022 at 5:00 PM, and the course must be dropped by you through Rampart.**