

**Texas A&M University Central Texas**  
**ACCT 4303 Advanced Accounting**  
**Syllabus**  
**Fall 2017**

**Instructor:** Dr. Russell (Rusty) Calk, Ph.D. CPA  
**Office:** Founders Hall 323E  
**Phone:** 254-519-5779 (office)  
254-519-5437 (department)  
**Email:** [rcalk@tamuct.edu](mailto:rcalk@tamuct.edu)  
**Office hours:** TuTh 2:30 – 5:00 or by appointment

**Course description:**

Special phases of partnership accounting, joint ventures, consignments, installment sales, statement of affairs for insolvent concerns, and business combinations.

**Prerequisite:** ACCT 4301 or concurrent enrollment

**Course objectives:**

Upon successful completion of this course, students will be able to

- Analyze and record the creation of partnerships, the distribution of partnership income, and the dissolution of partnerships
- Prepare financial statements resulting from business combinations
- Account for hedges of foreign currency transactions
- Translate foreign currency financial statements into US dollars

**Textbook:**

*Advanced Accounting* Hoyle, Schafer, and Douppnik (McGraw-Hill Irwin: 13<sup>th</sup> Edition)

**Course access:**

Some course materials will be distributed via the TAMUCT Instructure Canvas system at (<https://tamuct.instructure.com>).

**University Resources, Procedures, and Guidelines:**

Information regarding important dates for the semester as well as university resources, procedures, and guidelines is available in the Syllabus Supplement.

**Academic integrity:**

Integrity is a hallmark of the accounting profession and a valued part of the culture at Texas A&M University – Central Texas. Students may, and should, collaborate with one another to learn the course material, but all graded assignments must be completed individually. Any student who commits a breach of academic integrity will receive a grade of F for this course and will be reported to the Office of Student Conduct.

**Note: No programmable calculators, cell phones, tablets, or computers may be used for exams.**

**Course assignments:**

Students must complete the following assignments to successfully complete this course.

- Recommended exercises and problems: These problems are intended to give students practice with complex course material. They will not be turned in for a grade.
- Chapter quizzes: Chapter quizzes will be assigned throughout the semester. Only five chapter quizzes will be counted for the course grade. **No late or makeup quizzes will be allowed.**
- Exams: Four exams are scheduled throughout the semester. **No makeup exams will be allowed.**
- Comprehensive final exam: A comprehensive final exam is scheduled for the course. The score on the final exam can be used to replace a low or missing midterm exam score. **No makeups will be allowed for the final exam.**

**Course grade:**

Students’ grades will be based on points earned from the course assignments as follows.

<u>Assignment</u>	<u>Points available</u>
Chapter quizzes (average of five highest quiz grades)	100
Exams (4 exams x 100 points each)	400
Comprehensive final exam	<u>100</u>
Total points available	<u>600</u>

<u>Course grade</u>	<u>Points earned</u>
A	540 - 600
B	480 – 539
C	420 – 479
D	360 – 419
F	Less than 360

The instructor reserves the right to lower the above grading scale.

<b>Date</b>	<b>Assignment</b>	<b>Recommended exercises</b>
Aug 29	Introduction	
31	Chapter 14	TBA
Sep 5		
7	Chapter 15	TBA
12		
14		
19	<b>Exam 1</b>	
21	Chapter 1	
26		
28		
Oct 3	Chapter 2	TBA
5		
10	Chapter 3	TBA
12		
17	<b>Exam 2</b>	
19	Chapter 4	TBA
24		
26	Chapter 5	TBA
31		
Nov 2	Chapter 6	TBA
7		
9		
14	<b>Exam 3</b>	
16	Chapter 9	TBA
21		
23	Chapter 10	TBA
28		
30	<b>Thanksgiving</b>	
Dec 5	<b>Exam 4</b>	
7	Review	
12	<b>Comprehensive Final Exam</b>	