

Texas A&M University Central Texas
ACCT 4303 Advanced Accounting
Syllabus
Spring 2018

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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: 13th 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.

Date	Assignment	Recommended exercises
Jan 16	Introduction	
18	Chapter 1	TBA
23		
25		
30	Chapter 2	TBA
Feb 1		
6	Exam 1	
8	Chapter 3	TBA
13		
15		
20	Chapter 4	TBA
22		
27		
Mar 1		
6	Exam 2	
8	Chapter 5	TBA
13	<i>Spring Break</i>	
15	<i>Spring Break</i>	
20		
22		
27		
29	Chapter 10	TBA
Apr 3		
5	Exam 3	
10	Chapter 14	TBA
12		
17		
19	Chapter 15	TBA
24		
26		
May 1	Exam 4	
3	Review	
8	Comprehensive Final Exam	