



Texas A&M University-Central Texas

---

*ACCT 4303-120 Advanced Accounting*

**COURSE DATES, MODALITY, AND LOCATION**

August 22<sup>nd</sup> 2022 – December 9, 2022

Monday & Wednesday ONLINE 2-3:15pm

This course meets online on Monday & Wednesday 2-3:15 pm, with supplemental materials made available online through the A&M- Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

**Instructor Contact Information**

---

*Course Instructor:* Dr. Ankita Singhvi

*Office location:* Founders Hall, #323

*Office phone:* 254.501.5933 (email is the best form of communication)

*Email address:* [a.singhvi@tamuct.edu](mailto:a.singhvi@tamuct.edu)

If you have any questions or concerns before class starts, please send an e-mail to [a.singhvi@tamuct.edu](mailto:a.singhvi@tamuct.edu). When sending an e-mail, please identify ACCT 4350 in the subject line!

*Instructor's TAMUCT Office Hours*

---

If you have any questions about this course or during the course, I am available by appointment. Also, you can send e-mails anytime; I usually respond to questions quickly, but not longer than 36 hours. We will meet via Webex at a mutually agreeable time.

***Student–Instructor Interaction***

---

Email is my preferred method of communication, and I typically respond within a few hours, but not more than 24 hours. If you do not receive a response within 24 hours, please contact me again

**Emergency Warning System for Texas A&M University-Central Texas**

**SAFEZONE.** SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [www.safezoneapp.com].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
  - o [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [https://apps.apple.com/app/safezone/id533054756]
  - o [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp) [https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp]
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

## **COURSE INFORMATION**

**Course Overview and description:** Analyze special phases of partnership accounting, joint ventures, consignments, installment sales, statement of affairs and accounting for insolvent concerns, and business combinations.

### **Course Objectives**

#### **Student Learning Outcomes**

After completing this course, you should be able to do the following:

1. Analyze and Record creation of partnerships, distribution of partnership income, and liquidation of partnerships
2. Prepare financial statements resulting from business combinations
3. Accounting for Partnerships, their termination and liquidation
4. Prepare consolidated financial statements

#### **Competency Goals Statements (certification or standards)**

**Please review FAR section of the CPA exam –**

<https://www.aicpa.org/resources/download/learn-what-is-tested-on-the-cpa-exam>

#### **Required Reading and Textbook(s)**

Advanced Accounting Hoyle, Schafer, and Douppnik (McGraw-Hill Irwin: 14th Edition)  
with access to MH connect

ISBN10: 1260247821

ISBN13: 9781260247824

#### **Resources**

American Psychological Association (APA)

<http://www.apastyle.org/>

Purdue Online Writing Lab

<http://owl.english.purdue.edu/owl/resource/560/01/>

KPMG Institutes

<http://www.kpmginstitutes.com/>

Ernst & Young Insights

<http://www.ey.com/GL/en/Issues>

Accounting Today

<http://www.accountingtoday.com/>

The CPA Journal

<http://www.cpajournal.com/>

Journal of Accountancy

<http://www.journalofaccountancy.com/>

FASB

<http://www.fasb.org/home>

IASB

<http://www.ifrs.org/Home.htm>

PCAOB

<http://pcaobus.org/Pages/default.aspx>

SEC

<http://www.sec.gov/>

AICPA

<http://www.aicpa.org/Pages/Default.aspx>

## **COURSE REQUIREMENTS**

### **Class participation**

The course will be a combination of lecture, in-class problem-solving, and homework discussion. Preparation of materials assigned for each class before the session is very important since exams will be based mostly on the class lectures and in-class discussion of cases and problems. Students are expected to study the ppt. and complete chapter reading for the scheduled chapter (posted on Canvas) in depth prior to each class meeting. There will be in class activities, discussion board, group work as determined fit by the instructor. Participation in these activities will yield points towards the participation grade. This portion of the grade is based solely on my impression of your class participation. Attendance is not the sole indicator of performance in this category.

### **Connect**

The textbook is required for this course and has a lot of useful information. You should read the topics we will cover in class **BEFORE** class. These are assigned to you on Connect and must be completed before class for credit. Practicing problems prepares you for the exams and for the CPA exam. In order to incentivize you to do your homework I have made it part of your grade.<sub>3</sub>

McGraw Hill Connect allows you to get feedback in a timely manner. All homework assignments are done in McGraw Hill connect. Each assignment has three attempts. After each attempt you will receive feedback. You will only receive answers to the questions after the due date has passed to turn the homework in. The homework is graded for accuracy. This means you should not just skip through the first and second attempts in order to get the answer since whatever your score is based on your best scoring attempt. Try your best at all three attempts. Also, I have included three "check my works within each attempt so that should help as well.

### Exams

The exam dates are listed on the syllabus. There is no provision for makeup exams unless in an unforeseen circumstance or an emergency. If you are going to miss an exam, it needs to be communicated to me well in advance (2 weeks at least), **not after the exam has passed.**

In case of a missed exam and no alternatives, I will take average of all other exams (no more than 1 exam can be missed) and assign that grade to the missing exam.

ALL exams will be proctored via PROCTORIO which is a monitoring system for proctoring the exams and maintaining the integrity of testing. If you have an issue with PROCTORIO, please notify me by September 1st, 2022. We will then devise a plan for testing at the testing center. If I am not informed by then, I will assume you are okay with this tool. Please read more about PROCTORIO at <https://proctorio.com/>. It is YOUR responsibility to make sure your device is compatible and works on the day of the exam. It's best to test it, configure everything several weeks before our first exam.

### **Grading**

Exam (2@ 100 points each)	200
Comprehensive Final exam (1@ 150 points, cumulative)	150
Connect	100
Class participation (Discussion Boards, in class activities)	100
Total points	<b>550</b>

## Posting of Grades

Grades will be posted to the Canvas gradebook. Unless stated otherwise, all scores are 'raw' not weighted.

## Course Schedule\*\*\*

Monday, August 22, 2022	Introduction to course, syllabus	
Wednesday, August 24, 2022	Chapter 12 Financial Reporting and the Securities and Exchange Commission	
Monday, August 29, 2022	Chapter 12 Financial Reporting and the Securities and Exchange Commission	
Wednesday, August 31, 2022	Chapter 1 The Equity Method of Accounting for Investments	Wrap up homework for Chapter 12.
Monday, September 5, 2022	Labor Day	
Wednesday, September 7, 2022	Chapter 1 The Equity Method of Accounting for Investments	Complete Smart Book Reading before we start chapter 1.
Monday, September 12, 2022	Chapter 1 The Equity Method of Accounting for Investments	
Wednesday, September 14, 2022	Chapter 2 Consolidation of Financial Information	Wrap up homework for Chapter 1.
Monday, September 19, 2022	Chapter 2 Consolidation of Financial Information	Complete smart book assignment for Chapter 2 before class
Wednesday, September 21, 2022	Chapter 2 Consolidation of Financial Information	
Monday, September 26, 2022	Review & Revise Concepts	Wrap up homework for Chapter 2 and anything else that is remaining .
Wednesday, September 28, 2022	Exam - 1	
Monday, October 3, 2022	Chapter 3 Consolidations -Subsequent to the date of acquisition	Complete smartbook reading assignment for Chapter 3 before class
Wednesday, October 5, 2022	Chapter 3 Consolidations -Subsequent to the date of acquisition	
Monday, October 10, 2022	Chapter 3 Consolidations -Subsequent to the date of acquisition	Wrap up homework for Chapter 3.
Wednesday, October 12, 2022	Chapter 4 Consolidated Financial Statements and Outside Ownership	Complete Smart Book Reading before we start chapter 4.

Monday, October 17, 2022	Chapter 4 Consolidated Financial Statements and Outside Ownership	
Wednesday, October 19, 2022	Chapter 4 Consolidated Financial Statements and Outside Ownership	Wrap up homework for Chapter 4.
Monday, October 24, 2022	Chapter 5 Consolidated Financial Statements - Intra-Entity Asset Transactions	Complete Smart Book Reading before we start chapter 5.
Wednesday, October 26, 2022	Chapter 5 Consolidated Financial Statements - Intra-Entity Asset Transactions	
Monday, October 31, 2022	Chapter 5 Consolidated Financial Statements - Intra-Entity Asset Transactions	Wrap up homework for Chapter 5.
Wednesday, November 2, 2022	Review & Revise Concepts	
Monday, November 7, 2022	Exam - 2	
Wednesday, November 9, 2022	Chapter 14 Partnerships - Formation and Operation	Complete Smart Book Reading before we start chapter 14.
Monday, November 14, 2022	Chapter 14 Partnerships - Formation and Operation	
Wednesday, November 16, 2022	Chapter 14 Partnerships - Formation and Operation	Wrap up homework for Chapter 14 and any other pending assignments.
Monday, November 21, 2022	Chapter 15	Complete Smart Book Reading before we start chapter 15.
Wednesday, November 23, 2022	Chapter 15	
Monday, November 28, 2022	Chapter 15	Wrap up homework for Chapter 15.
Wednesday, November 30, 2022	Review & Revise Concepts	
Monday, December 5, 2022	Review & Revise Concepts	
Wednesday, December 7, 2022	Comprehensive Exam	

**1. Important University Dates:**

<https://www.tamuct.edu/registrar/academic-calendar.html>

# TECHNOLOGY REQUIREMENTS AND SUPPORT

## Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. **We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.**

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

## Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

## Other Technology Support

For log-in problems, students should contact Help Desk Central, 24 hours a day, 7 days a week

Email: [helpdesk@tamu.edu](mailto:helpdesk@tamu.edu)

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

*Please let the support technician know you are an A&M-Central Texas student.*

---

## UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

### *General University Resources*

Please select the following link: [University Resources](https://www.tamuct.edu/University%20Resources.html), URL: <https://www.tamuct.edu/University%20Resources.html>

**COBA Learner Access and Success:** This web site has been specially designed to provide “one stop shopping” for the University and College resources that College of Business Administration students are likely to need throughout the semester. This includes setting up an appointment with an advisor, tutoring, career and professional development, among other services and many helpful videos. **Check it out and bookmark it, it will be very useful:** [COBA Learner Access and Success](https://www.tamuct.edu/coba/coba-learners.html) (<https://www.tamuct.edu/coba/coba-learners.html>)

### **Academic Integrity**

Texas A&M University-Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more [information regarding the student conduct process](https://www.tamuct.edu/student-affairs/student-conduct.html), [<https://www.tamuct.edu/student-affairs/student-conduct.html>].

If you know of potential honor violations by other students, you may [submit a referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0), [[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\\_id=0](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0)].

## ***Academic Accommodations***

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university's programs, services and activities. If you believe you have a disability requiring reasonable accommodations, please contact the Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information, please visit our [Access & Inclusion](#) Canvas page (log-in required) [<https://tamuct.instructure.com/courses/717>]

## **Important information for Pregnant and/or Parenting Students**

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit [Student Affairs](#) [<https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html>]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines](#) online, please visit the website [<http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf>].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender— including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

## ***Tutoring***

Tutoring is available to all A&M-Central Texas students, both virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing [WarriorCenter@tamuct.edu](mailto:WarriorCenter@tamuct.edu).

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](#) [<https://tutormatchingservice.com/TAMUCT>] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

## ***University Library & Archives***

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 400,000 eBooks and 82,000 journals, in addition to the 96,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](#)

[<https://tamuct.libcal.com/appointments/?g=6956>]. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.



Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index]

### ***1. University Writing Center***

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay,

proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

Students may arrange a one-to-one session with a trained and experienced writing tutor by making an appointment via [WCOonline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at [bruce.bowles@tamuct.edu](mailto:bruce.bowles@tamuct.edu) if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

### ***A Note about Sexual Violence at A&M-Central Texas***

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Wellness and Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/compliance/titleix.html) [https://www.tamuct.edu/compliance/titleix.html].

### **Behavioral Intervention**

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/bit) website for more information [https://www.tamuct.edu/bit]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5800.

### **INSTRUCTOR POLICIES**

Professional level writing and communication are critical skills in the business world. This standard should be displayed in all assignments for this class. All communications, both to the Professor and student colleagues should be kept professional, including Discussion Board postings and email correspondence. For written assignments, all work should be proofread, free of grammatical errors and include proper citations.

**NOTE #1:** Requests for Incomplete Grades- Incompletes will only be given in emergency or other extreme circumstances. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework must be completed. Finally, approval of an incomplete is up to the department chair/dean.

**NOTE #2:** Questions concerning one's grade on a particular task (e.g., discussions, case) This should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.

**NOTE #3:** Late Submissions/Resubmissions - Make sure to plan your time wisely and avoid last minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. After the fact, extensions will not be granted, so if you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.

**NOTE #4:** Changes to Syllabus - A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus, it may become necessary to make specific changes to facilitate the academic environment better. In such an event, changes will be notified via an announcement in the course. Changes may be made within the last two weeks of the semester only in exceptional circumstances.

**NOTE #5:** If you have ANY suggestions, complaints, or issues, it needs to be brought to my attention immediately. I will usually go out of my way to resolve it with you!!