

ACCOUNTING 5340
MASTERS ACCOUNTANCY CAPSTONE
COLLEGE OF BUSINESS ADMINISTRATION
THE UNIVERSITY OF TEXAS AT EL PASO
Fall 2023

Contact Information

Instructor: Aaron Nelson, Ph.D., Assistant Professor of Accounting
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Email (Best): ASNelson@utep.edu
Office Hours: T, Th 2-4:30 p.m., by appointment
Class Time: Every Other Thursday 5:30 p.m. – 7:30 p.m. (See Calendar)
Classroom: GBC 520A

Required Course Materials

Financial Accounting Becker CPA Review software and most cases will be provided.

Red Flag Case will be purchased for \$9.99. We may purchase another case for approximately \$20.

Course Learning Objectives

- Demonstrate the effective use of research tools available for accounting and auditing.
- Demonstrate effective analysis of complex issues in accounting and auditing.
- Present findings effectively, clearly, and concisely in a professional written format using commonly accepted citation standards.
- Demonstrate effective professional communication skills by presenting findings orally

Course Description

This applied course challenges students to research, analyze, and communicate topics in accounting. Through case studies, students will answer accounting and auditing questions and will learn about accounting research. Developing presentation skills is also a large component of the course.

Accommodations for Students with Disabilities

If you have or suspect a disability and need accommodations, you should contact the Center for Accommodations and Support Services (CASS) at 747-5148. You may also email the office at cass@utep.edu or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at <http://sa.utep.edu/cass/>

Plagiarism and Cheating

You are encouraged to discuss homework assignments with other classmates. However, copying work from any source, including classmates, homework files, the Internet, etc. is not acceptable. **Submitting material that has been copied constitutes plagiarism and will be treated as cheating.** All students are expected to complete their own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students or online. Exams will be given in class. You will have scratch paper available and should plan on bringing your financial calculator. **Any suspected cheating will be reported to the Office of Student Conduct and Conflict Resolution.**

Grading

Item	Points
Completion of Becker FAR Unit	120
Peregrine Assessment Improvement	50
4 Team Projects / Cases (50 each)	200
Red Flag Case	30
Final Case Presentation	50
Final Case Paper	50
Total	500

Grading Scale

Grade	Percentage
A	90+
B	80-90
C	70-80
D	60-70
F	0-60

Grading Components

Becker FAR Units (12 Points Each)

Approximately every other week, you will have a Becker Unit assignment due. Please check the course calendar attached to this syllabus for a list of dates and units due. You must upload proof that the unit has been completed by you (through a screen shot). Please note, each unit takes approximately 15-20 hours to complete, so allow yourself enough time in the week to complete the unit before the due date. I will grade these solely based on completion. Late submissions will be accepted, but incur a 10% penalty for each week late, up to 50% total.

Peregrine Assessment Improvement (50 Points)

One of your assignments is the Peregrine Accounting Assessment. As you might remember, you completed an entrance accounting assessment when you entered the MAcc program. This final assessment allows the program “to evaluate the quality of the program in compliance with AACSB accreditation requirements” by benchmarking your scores against other programs.

In order to earn the 50 points, you must achieve a higher score on this assessment than the score you received upon entering the program. In other words, this is an all-or-nothing assignment such that if you do not improve in your score, you do not earn the 50 points. If you do the math, you will note that by not improving your assessment score and not earning these points, you will not be able to earn an A in the course.

You are allowed to retake the assessment as many times as you’d like, however, if you take it more than once, you are responsible for covering the cost (about \$40) of additional attempts. So please try to do well and please try to do well the first time.

Team Projects – Case Analyses (50 points each)

Some time will be allotted during class sessions for group meetings, but this time will be limited. You should expect to spend considerable time out of class working with your group to complete the case analyses. Each case analysis must be presented to the class.

Case Report Requirements

1. The written case report should not be longer than 6 pages (not including figures and exhibits). Assume that the reader is familiar with the facts of the case and interested in your recommendations supported by solid analysis. Clear and concise writing is rewarded.
2. The first page should only include the following: course title and term, case title and group information, and an executive summary that clearly states your recommendations.
3. The body of your report should be double-spaced and have numbered pages. All exhibits, such as figures, tables, and calculations should be clearly labeled and referenced and should be placed at the end of your report. Calibri or Times New Roman, 12 pt. font is preferred.
4. You must work as a group on the case. Everyone in the group is expected to contribute to the outcome of the project. Everyone in the group is also expected to help each other. Please note, the nature of group work makes it such that issues between group members will arise. Part of professionalism is knowing how to address and resolve those issues amongst yourselves effectively. Please do not come to me to resolve these issues for you. If the problem becomes “unresolvable,” please email me about it as soon as you reach that determination.
5. You are *not* allowed to ask for help from anyone else outside the group. However, you can use all other resources available to you (library, internet, textbooks, etc.) **Academic integrity will be observed.**
6. The projects will be graded based on both the written report (25 points) and the group presentation (25 points). Only one grade will be assigned to the group.
7. The scoring rubric for the presentations is below:

Category	Scoring Criteria	% Points
Organization (5%)	The type of presentation is appropriate for the topic and audience	2.5%
	Information is presented in a logical sequence	2.5%
Content (55%)	Presentation includes an agenda	2.5%
	Introduction is attention-grabbing, lays out the problem well, and establishes a framework for the rest of the presentation	5.0%
	technical terms are well-defined in language appropriate for the target audience	2.5%
	presentation contains accurate information	10.0%
	Material included is relevant to the overall message / purpose	10.0%
	Appropriate amount of material is prepared, and points made reflect their relative importance	10.0%
	Presentation and presenter appropriately reference data from various sources	10.0%
There is an obvious conclusion summarizing the presentation	5.0%	
Presentation (40%)	Speaker uses a clear, audible voice	5.0%
	Delivery is poised, controlled, and smooth	5.0%

	Good language skills and pronunciation are used	5.0%
	Visual aids are well prepared, informative, effective, and not distracting	5.0%
	Length of presentation is within the assigned time limits	5.0%
	Speaker is dressed appropriately	5.0%
	Information was well communicated	10.0%
Total		100.0%

Final Case Presentation and Paper (100 points)

There will be a final presentation that will serve as your “final exam” on Saturday, April 29, 2023. The presentation and written report will be evaluated more thoroughly and more critically. We generally have members of the professional community attend these presentations. This final presentation and paper is a course requirement.

Participation and Professionalism

Participation and professionalism should be a baseline requirement of a master’s level course.

Unexplained absences and tardiness to our meeting times will not be tolerated and will reduce your total course score. If you cannot attend class for any reason, please communicate with me the reason for your absence before class.

Other unprofessional behavior (such as cell phone use during class time, inappropriate discussions, obvious distractions, etc.) will also reduce course points.

Student Responsibilities

Learning is every student’s responsibility. My role is to facilitate and support your learning process. To accomplish the learning process, you are required to:

1. Check Blackboard frequently for announcements and other information and complete and submit assignments via Blackboard on time.
2. Actively participate in class. You should be asking questions or contributing thoughts and insights during class discussions and presentations on a regular basis.
3. Contact me about any questions or issues *when they arise*. It’s much easier to help and work out a solution early-on, than later when it may be too late.
4. Please do not expect me to accept late projects. Other students have made adjustments to their schedules to permit them to complete the projects on time. It is unfair to them if I make exceptions for you.

Course Outline / Calendar

Week	Date	Day	Time	Topic	Assignment Due
1	8/31/2023	Thursday	17:30	Intro	Set Up Becker Account
2	9/7/2023	No Class		Becker Unit 1	Becker Unit 1
3	9/14/2023	Thursday	17:30	Case 1 Presentation and Discussion	Case 1 Paper and Presentation
4	9/21/2023	No Class		Becker Unit 2	Becker Unit 2
5	9/28/2023	Thursday	17:30	Case 2 Presentation and Discussion	Case 2 Paper and Presentation
6	10/5/2023	No Class		Becker Unit 3	Becker Unit 3
7	10/12/2023	Thursday	17:30	Red Flag Case	Red Flag Case (In Class)
8	10/19/2023	No Class		Becker Unit 4	Becker Unit 4
9	10/26/2023	Thursday	17:30	Case 3 Presentation and Discussion	Case 3 Paper and Presentation
10	11/2/2023	No Class		Becker Unit 5	Becker Unit 5
11	11/9/2023	Thursday	17:30	Case 4 / Red Flag 2	Case 4 Paper and Presentation, Becker Unit 6
12	11/16/2023	Thursday	17:30	Becker Unit 7	Peregrine Assessment During Class, Becker Unit 7
13	11/23/2023	No Class		Becker Unit 8	Becker Unit 8
14	11/30/2023	No Class		Becker Unit 9	Becker Unit 9
15	12/7/2023	Thursday	17:30	Final Project (Case 5) Presentation	Final Paper and Presentation
16	12/14/2023	No Class		Becker Unit 10	Becker Unit 10