



**ACCT 5340 Masters of Accountancy Capstone
Financial Accounting Issues – Cases and Presentations
COURSE SYLLABUS: Spring 2021**

Instructor: Dr. Giorgio Gotti

Classroom: Blackboard Collaborate Ultra

Office Location: Virtual Office Hours – Blackboard Collaborate Ultra

Office Hours: Saturdays meeting days 12:20 – 1:00 pm; or by appointment.

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COURSE INFORMATION

Materials – Textbooks:

Financial Accounting Software and cases will be provided.

Course Description:

This applied course challenges students to research, analyze and communicate topics in accounting. Through case study, students will answer accounting and auditing questions and will learn about accounting research. Importance of developing presentation skills is also a component of the course. This is a three-semester hour course.

Course 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 REQUIREMENTS

Course Structure

In attempt to keep some semblance of a regular semester and in-person class schedule, this course will be structured as if it were a once a week class. We will meet virtually every other week, during which we will hear group presentations and discuss the assigned cases. On the off-weeks that we don't meet, you will be responsible for completing the assignments as scheduled.

Assignment and quiz due dates will be based on this weekly schedule. Please see assignment

descriptions below as well as the course calendar attached for more details and assignment due dates.

Graded Items

Item	Points
Completion of online assignments	100
Four team projects – cases (50 points each)	200
Peregrine Assessment Improvement	100
Tableau Certification	50
Final Case Presentation	100
Final Case Paper	100
Total	650

Grading Scale

Grade	Percentages
A	90 -100%
B	80 – 89%
C	70 – 79%
D	60 – 69%
F	Below 60%

Online Assignments (100 points – 10 points each assignment)

Approximately every other week, you will have a 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 (through a screen shot). Please note, each unit takes approximately 15-20 hours to complete, so allow yourself enough time to complete the unit before the due date. I will grade these solely based on completion.

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. The final case analysis must be presented to the class.

Writing Case Report Requirements

1. The written case report should not be longer than 6 pages (excluding the title page, figures/exhibits page, and reference page). 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 title page should only include the following: course title and term, case title and group information, and an executive summary that clearly states your recommendations. The executive summary should be single spaced. Title page should not be numbered.
3. The body of the report should be double spaced with numbered pages and should include your analysis of the case. All exhibits, such as figures, tables and calculations should be clearly labeled and placed at the end of your report. Be certain to clearly reference these

items through out the report. Pages in the body of the report should be numbered; Times New Roman font 12 is preferred.

4. You must work as a group on the case. A group consists of four to five persons. 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.
5. You are NOT allowed to ask 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 project 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 oral presentations is below:

Category	Scoring Criteria	% points	Score
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-getting, lays out the problem well, and establishes a framework for the rest of the presentation.	5%	
	Technical terms are well-defined in language appropriate for the target audience.	2.5%	
	Presentation contains accurate information.	10%	
	Material included is relevant to the overall message/purpose.	10%	
	Appropriate amount of material is prepared, and points made reflect well their relative importance.	10%	
	Presentation appropriately references and presenter appropriately references of data from various sources.	10%	
	There is an obvious conclusion summarizing the presentation.	5%	
Presentation (40%)	Speaker maintains good eye contact with the audience and is appropriately animated (e.g., gestures, moving around, etc.).	5%	
	Speaker uses a clear, audible voice.	5%	
	Delivery is poised, controlled, and smooth.	5%	
	Good language skills and pronunciation are used.	5%	
	Visual aids are well prepared, informative, effective, and not distracting.	5%	
	Length of presentation is within the assigned time limits.	5%	
	Speaker is dressed appropriately.	5%	
	Information was well communicated.	5%	
		100%	

Peregrine Assessment Improvement (100 points): One of your assignments is the Peregrine Accounting Assessment. As you might remember, an entrance accounting assessment was completed when entering 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 100 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 100 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 of the assessment. So please try to do well and please try to do well the first time.

Tableau Desktop Specialist Certification (50 points)

You will have access to Tableau Software and you will be able to complete the Tableau Desktop Specialist Certification Exam. This is an entry-level certification that tests the basic functionality of Tableau Desktop and helps students more easily leverage the Tableau certification portfolio. Completion of certification is due by Friday, May 7, 2021. In order to earn 50 points, you must show completion and registration to take the Tableau Desktop Specialist Certification Exam.

<https://www.tableau.com/academic/students>

Final Case Presentation and Paper (100 points each)

There will be a final presentation that will serve as your final exam on Saturday, May 8, 2021. The presentation and written report will be evaluated more thoroughly and more critically. 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 result in a reduction of 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 virtual meetings, inappropriate discussions, etc.) will also result in a reduction of course points.

Technology Requirements

Course content is delivered via the Internet through the Blackboard learning management system. Ensure your UTEP e-mail account is working and that you have access to the Web and a stable web browser.

Google Chrome and Mozilla Firefox are the best browsers for Blackboard; other browsers may cause complications. When having technical difficulties, update your browser, clear your cache, or try switching to another browser.

You will need to have access to a computer/laptop, a webcam, and a microphone. Check that your

computer hardware and software are up-to-date and able to access all parts of the course. You can borrow a laptop and wireless connection device at the Library.

Note: As a UTEP student you can download Word and other Microsoft Office programs (including Excel, PowerPoint, Outlook and more) for free via UTEP's Microsoft Office Portal.

If you encounter technical difficulties beyond your scope of troubleshooting, please contact the UTEP Help Desk as they are trained specifically in assisting with technological needs of students. Please do not contact me for this type of assistance. The Help Desk is much better equipped than I am to assist you!

You will also be able to register for the use of Tableau Software for free with a student license that covers one year.

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.
2. Read assigned material listed on schedule before the material is covered.
3. Actively participate in the class. You should participate every day asking questions and answering other students' question.
4. Complete and submit assignments on time via Blackboard.
5. Contact me about any questions or issues when they arise. It's much easier to help and work out a solution early-on, then later when it may be too late.

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 Communication

Because this is an online class, we won't see each other in the ways you may be accustomed to: during class time, small group meetings, and office hours. However, there are a number of ways we can keep the communication channels open:

- Office Hours: We will not be able to meet on campus or at the GBC, but I will still have virtual office hours for your questions and comments about the course. My office hours will be held on Blackboard Collaborate on the Saturdays we "meet" from 12:20 pm to 1:20 pm.
- Email: UTEP e-mail is the best way to contact me. Do not use the messaging feature in Blackboard, as these messages often get lost. I will make every attempt to respond to your e-mail within 24-48 hours of receipt. When e-mailing me, be sure to email from your UTEP student account.
- Announcements: Check the Blackboard announcements frequently for any updates, deadlines, or other important messages.

"Netiquette"

As we know, sometimes communication online can be challenging. It's possible to miscommunicate what we mean or to misunderstand what our classmates mean given the lack of body language and

immediate feedback. Therefore, please keep these netiquette (network etiquette) guidelines in mind. Failure to observe them may result in disciplinary action or a reduction of professionalism points.

- Always consider the audience. All communication should reflect polite consideration of other's ideas.
- Respect and courtesy must be provided to classmates and to the instructor at all times. No harassment or inappropriate postings will be tolerated.
- When reacting to someone else's message, address the ideas, not the person.
- Blackboard is not a public internet venue; all postings to it should be considered private and confidential. Whatever is posted in these online spaces is intended for classmates and professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

Policies and Notices to Students with Disabilities

If you feel you may have a disability that requires an accommodation as outlined by the Americans with Disabilities Act (ADA), contact the Disabled Student Services Office at 747-5148, go to Room 306E Union, or e-mail: dss@utep.edu.

Electronic Equipment (including but not limited to cell phones, PDAs, MP3 players, Smart phones):

- Turn off your cell phone ringer before class starts. If the vibrate mode is loud enough to irritate your fellow students, turn that off as well. If you are expecting an important phone call please make arrangements to receive it outside of class.
- Text-messaging or Web browsing during class is not acceptable behavior for accounting professionals, or those who aspire to become accounting professionals.

Academic Integrity:

It is the official policy of the University that all suspected cases or acts of alleged scholastic dishonesty must be referred to the Dean of Students for investigation and appropriate disposition. It is contrary to University policy for a faculty member to assign a disciplinary grade such as an "F" or zero to an assignment, test, examination, or other course work as a sanction for admitted or suspected scholastic dishonesty in lieu of normally charging the student through the Dean of Students. Similarly, students are prohibited from proposing and/or entering into an arrangement with a faculty member to receive a grade of "F" or any reduced grade in lieu of being charged with scholastic dishonesty.

Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

Five different types of activities that will bring sanctions are as follows:

- **Illegal activity** – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.
- **Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.
- **Cheating:** The unauthorized use of another's work and reporting it as your own.
- **Plagiarism:** Using someone else's ideas and not giving proper credit.
- **Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

Note from instructor: Cheating includes obtaining copies of solutions manuals and/or test banks. The instructor making selected solutions available doesn't mean that the entire solutions manual is

open and approved for use.

Statements on Faculty and Student Responsibilities

Statements on faculty and student responsibilities may be found on the College of Business website at: <https://www.utep.edu/business/about/student-faculty-responsibilities.html>

COURSE OUTLINE / CALENDAR

Meeting #	Date	Topic	Assignment
1	Jan 23	Intro/Software set up Presentation Strategies Discussion	Becker and Tableau account set up
2	Jan 30	Unit 1 – Conceptual Framework and Financial Reporting	Completion of Unit 1
	Feb 6	Case 1	Paper and Presentation Case 1
3	Feb 13	Unit 2 – Financial Reporting and Disclosures	Completion of Unit 2
4	Feb 20	Case 2	Paper and Presentation Case 2
5	Feb 27	Unit 3 – Assets and Related Topics	Completion of Unit 3
6	March 6	Case 3 – Blockchain Technology Discussion	Paper and Presentation Case 3
7	March 13	Unit 4 – Investments, Business Combinations, and Goodwill	Completion of Unit 4
8	March 20	Unit 5 – Liabilities	Completion of Unit 5
9	March 27	Case 4	Paper and Presentation Case 4
10	April 3	Unit 6 – Leases, Derivatives, Foreign	Completion of Unit 6
11	April 10	Unit 7 – Pension and Equity g	Completion of Unit 7
12	April 17	Sustainability Reporting/Blockchain	Peregrine Assessment during meeting time
13	April 24	Unit 8 – EPS, Cash Flows, and NFP Accounting	Completion of Unit 8
14	May 1	Unit 9 – State and Local Govenment Final Project Presentation	Completion of Unit 9
15	May 8	Final paper and Final Project Presentation	Final paper and Final Project Tableau Certificate Completion

Highlighted date: synchronous teaching meeting Saturdays 10:00 am – 12:20 pm on Blackboard Collaborate Ultra

NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.