



**ACCT 5340: Masters Accountancy Capstone (CRN: 16922)**  
**Financial Accounting Issues – Cases and Presentations**  
**Fall 2021 Course Syllabus**

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**Office Location:** BU 216

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**Office Hours:** Saturday meeting days, 12:30 pm – 1:30 pm; or by appointment

**Required Course Materials**

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

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**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.

**Course Learnings 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 Grading**

<b>Item</b>	<b>Points</b>
Completion of Becker FAR Units	100
Peregrine Assessment Improvement	50
5 team projects/cases (50 pts each)	250
Final Case Presentation	50
Final Case Paper	50
<b>Total</b>	<b>500</b>

## Grading Scale

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

## Course Grading

### Becker FAR Units (10 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.

### 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 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 effectively address and resolve those issues amongst yourselves. Please do not come to me to resolve these issues for you. In the event the problem becomes “unresolvable,” then 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
<b>Organization</b> (5 %)	The type of presentation is appropriate for the topic and audience	2.5 %
	Information is presented in a logical sequence	2.5 %
<b>Content</b> (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 %
	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 their relative importance	10 %
	Presentation and presenter appropriately reference data from various sources	10 %
	There is an obvious conclusion summarizing the presentation	5 %
<b>Presentation</b>	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	5 %

<b>(40 %)</b>	distracting	
	Length of presentation is within the assigned time limits	5 %
	Speaker is dressed appropriately (yes, even though we are presenting virtually)	5 %
	Information was well communicated	10 %
		<b>100 %</b>

Final Case Presentation and Paper (100 points)

There will be a final presentation that will serve as your “final exam” on Saturday, December 4, 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 class time, inappropriate discussions, obvious distractions, etc.) will also result in a reduction of 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.

**Accommodations for Students with Disabilities**

If you have or suspect a disability and need accommodations, you should contact Center for Accommodations and Support Services (CASS) at 915-747-5148. You may also email the office at [cass@utep.edu](mailto:cass@utep.edu). For additional information, please visit the CASS website at <https://www.utep.edu/student-affairs/cass/>.

**Scholastic Integrity**

Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures. It includes, but is not limited to, cheating, plagiarism, and collusion. Cheating may involve copying from or providing information to another student or possessing unauthorized materials during a test. Plagiarism occurs when someone intentionally or knowingly represents the words or ideas of another as ones' own. Collusion involves collaborating with another person to commit any academically dishonest act, such as obtaining copies of solutions from any source, including former students. Any act of academic dishonesty attempted by a UTEP student is unacceptable and will not be tolerated.

**COVID-19 Precautions**

If you have tested positive for COVID-19, you are encouraged to report your results to [covidaction@utep.edu](mailto:covidaction@utep.edu), so that the Dean of Students Office can provide you with support and help with communication with your professors. It is important to follow all instructions that you receive as part of the diagnosis, including isolation and staying at home until a negative test is produced.

If you experience COVID-19 symptoms, please follow the isolation protocol by staying at home and getting tested as soon as possible. If the test is negative but you are still seeking accommodations, please contact the Dean of Students Office for guidance in a timely manner. Your instructor will work with the Dean of Students Office to determine the extent of any such accommodations.

We strongly encourage you to think and act proactively in all matters related to COVID-19 and your academic endeavors. The Center for Disease Control and Prevention recommends that people in areas of substantial or high COVID-19 transmission wear face masks when indoors in groups of people. The best way that Miners can take care of Miners is to get the vaccine. If you still need the vaccine, it is widely available in the El Paso area, and will be available at no charge on campus during the first week of classes. For more information about the current rates, testing, and vaccinations, please visit [epstrong.org](http://epstrong.org).

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## COURSE OUTLINE / CALENDAR

Week	Date	Day	Time	Topic	Assignment Due
1	8/28/2021	Saturday	10:00 - 12:20	Intro/Software Setup Presentation Strategies Discussion	Get Becker account set up
2	9/4/2021	No Meeting		Becker Unit 1 – Conceptual Framework and Financial Reporting	Becker Unit 1 (Sunday 9/5)
3	9/11/2021	Saturday	10:00-12:20	Case 1 Presentations In-Class Discussion	Paper and Presentation for Case 1
4	9/18/2021	No Meeting		Becker Unit 2 - Financial Reporting and Disclosures	Becker Unit 2 (Sunday 9/19)
5	9/25/2021	Saturday	10:00 - 12:20	Case 2 Presentations In-Class Discussion	Paper and Presentation for Case 2
6	10/2/2021	No Meeting		Becker Unit 3 – Assets and Related Topics	Becker Unit 3 (Sunday 10/3)
7	10/9/2021	Saturday	10:00 - 12:20	Case 3 Presentations In-Class Discussion	Paper and Presentation for Case 3
8	10/16/2021	No Meeting		Becker Unit 4 – Investments, Business Combinations, and Goodwill	Becker Unit 4 (Sunday 10/17)
9	10/23/2021	Saturday	10:00 - 12:20	Case 4 Presentations In-Class Discussion	Paper and Presentation for Case 4
10	10/30/2021	No Meeting		Becker Unit 5 – Liabilities	Becker Unit 5 (Sunday 10/31)
11	11/6/2021	Saturday	10:00 - 12:20	Case 5 Presentations In-Class Discussion	Paper and Presentation for Case 5
12	11/13/2021	No Meeting		Becker Unit 6 – Leases, Derivatives, Foreign Currency, and Taxes	Becker Unit 6 (Sunday 11/14)
13	11/20/2021	Saturday	10:00 – 12:00	Becker Unit 7 – Pensions and Equity	Peregrine Assessment during meeting time; Becker Unit 7 (Sunday 11/21); Continue to work on final case
14	11/27/2021	No Meeting (Happy Thanksgiving!)		Becker Unit 8 – EPS, Cash Flows, and NFP Accounting	Becker Unit 8; Continue to work on final case
15	12/4/2021	Saturday	10:00 – 12:20	Final Project (Case 6) Presentations Becker Unit 9 – State and Local Government	Final paper and presentation; Becker Unit 9 (Sunday 12/5)
16	12/11/2021	No Meeting		Becker Unit 10 – State and Local Government	Becker Unit 10

**NOTE:** This syllabus is subject to changes as needed to meet the objectives of the course or to aid in course administration at the discretion of the instructor.