



**ACCT 5394 Current Issues in Accounting**  
**Financial Accounting Issues – Cases and Presentations**  
**Spring 2018**

**Instructor:** Dr. Rebeca Pérez

**Classroom:** GBC 520K

**Office Location:** GBC faculty office

**Office Hours:** Saturday meeting days 8:45 – 9:45 am, or by appointment

**Email Address:** [rperez43@utep.edu](mailto:rperez43@utep.edu)

<b>COURSE INFORMATION</b>
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**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. Developing presentation skills is also a large 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 format using commonly-accepted citation standards.

<b>COURSE REQUIREMENTS</b>
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**Graded Items:**

Item	Points
Completion of online assignments	100
5 team projects – cases	100
Participation/Professionalism	50
Final Case Presentation	100
Final Case Paper	100
<b>Total</b>	<b>450</b>

**Grading Scale:**

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

A course website has been established on Blackboard. The syllabus and all necessary course materials will be made available on this website. If you have any problems accessing the website I suggest you ask a classmate or the computer help desk for assistance.

- It is expected that students will **check the website regularly** to obtain information about the course. It is possible that the syllabus will change as the semester progresses. All updates will be posted on the course website.
- **Email is the best way to contact me (rperez43@utep.edu)** as I check email every day. I do not check my office voicemail nearly as often.

## Course Grading:

### Online Assignments

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 (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)

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. Please note, part of group work is that issues between group members will arise, and part of professionalism is knowing how to professionally 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.

There will be a final presentation as “final exam” on Saturday, May 5, 2018. This presentation will be evaluated more thoroughly. Further, the final presentation is a course requirement.

### *Written 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. (Print copies of the executive summary for the class and pass out prior to presenting).
3. The executive summary should be single spaced. The next five double spaced and numbered pages should include your analysis of the case. All exhibits, such as figures, tables and calculations should be clearly labeled and referenced and should be placed at the end of your report. Pages should be numbered; Calibri or Times New Roman, 12 pt. font is preferred.
4. You must work as a group on the case. A group consists of no more than four 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 and the group presentation. Only one grade will be assigned to the group.

*Oral Presentation Scoring Rubric*

<b>Category</b>	<b>Scoring Criteria</b>	<b>Total Points</b>	<b>Score</b>
<b>Organization (5 points)</b>	The type of presentation is appropriate for the topic and audience	2.5	
	Information is presented in a logical sequence	2.5	
<b>Content (55 points)</b>	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 (40 points)</b>	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	
<b>Score</b>	<b>Total Points</b>	<b>100</b>	

### Participation and Professionalism

Your participation and professionalism score will be based on active participation in class discussions. Further, given that this is a master's level course in business, unexplained absences and tardiness will not be tolerated and will result in negative participation credit. If you cannot attend class for any reason, please communicate with me (via email) the reason for your absence **before** class. If you are absent without proper communication, you will lose 5 participation points per absence or per instance of being late to class.

Other unprofessional behavior (such as cell phone use during class time, inappropriate discussions, etc.) will also result in negative participation points. Please silence and put away your cell phones during class to minimize disruptions.

### **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. Complete and submit assignments via Blackboard.
4. 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.
5. 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.

## UNIVERSITY POLICIES and PROCEDURES

### **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 915-747-5148, go to Room 306E Union, or e-mail: [dss@utep.edu](mailto:dss@utep.edu).

### **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, or 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.

### **Course Repeat Policy:**

The university has adopted a policy that limits undergraduate course enrollment. The policy was implemented in the fall semester of 1995. Courses taken before fall 1995 will not count as enrollments in meeting the maximum three enrollments in a course. As noted, individual colleges may have more restrictive policies. The university policy is as follows:

### Limits on Undergraduate Course Enrollment

In most instances a student may enroll in an undergraduate class a maximum of three times, except with the permission of the student's academic dean. A student may enroll more than three times in a variable topic, studio, performance, workshop, or other course that is identified as "may be repeated for credit." This includes enrollments that result in a grade of "W," "F," "D," or "P." It does not apply to courses taken prior to the students' re-enrolling under "Option 2" or Readmission After Extended Absence. Individual colleges may have more restrictive policies. The College of Business Administration instituted a "3 time" enrollment limitation in the spring of 1993. Business courses taken that semester or later are subject to this rule.

A student may not enroll in a course in which a grade of "C" or higher has been previously earned (except for a variable-topic, studio, performance, workshop, or other course that is identified as "may be repeated for credit." Moreover, a student may not enroll in a course in which he or she has an unresolved grade of "I."

As of the 2005 fall semester, the University has instituted a surcharge of \$100 per course hour, for any course the student enrolls in for the third time.

DO NOT ASSUME THE PROFESSOR WILL DROP YOU AUTOMATICALLY FROM CLASS IF YOU STOP ATTENDING BEFORE THE DROP DEADLINE. It is **your** responsibility to drop the class if it is your desire to do so. After the University drop deadline, a grade of "W" can be assigned only under exceptional circumstances and only with the approval of the instructor and academic dean. Such students must petition for the "W" grade in writing and provide necessary supporting documentation. Exceptions to the deadline will be rare and determined under exceptional conditions as noted in the University catalogue. All other students dropping after the deadline must be dropped with the grade earned as of the end of the semester.

### 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

Week	Date	Day	Time	Topic	Assignment
1	1/20/2018	Saturday	10:00 - 12:20	Intro/Software Setup	
2	1/27/2018	No Meeting		Becker Unit 1 - Conceptual Framework and Financial Reporting	Complete Becker Unit 1
3	2/3/2018	Saturday	10:00 - 12:20	Case 1	Paper and Presentation for Case 1
4	2/10/2018	No Meeting		Becker Unit 2 - Financial Reporting and Disclosures	Complete Becker Unit 2
5	2/17/2018	Saturday	10:00 - 12:20	Case 2	Paper and Presentation for Case 2
6	2/24/2018	No Meeting		Becker Unit 3 - Assets and Related Topics	Complete Becker Unit 3
7	3/3/2018	Saturday	10:00 - 12:20	Case 3	Paper and Presentation for Case 3
8	3/10/2018	No Meeting		Becker Unit 4 - Investments, Business Combinations, and Goodwill	Complete Becker Unit 4
9	3/17/2018	No Meeting (Spring Break)		Becker Unit 5 - Liabilities	Complete Becker Unit 5
10	3/24/2018	Saturday	10:00 - 12:20	Case 4	Paper and Presentation for Case 4
11	3/31/2018	No Meeting		Becker Unit 6 - Leases, Derivatives, Foreign Currency, and Income Taxes	Complete Becker Unit 6
12	4/7/2018	Saturday	10:00 - 12:20	Case 5	Paper and Presentation for Case 5
13	4/14/2018	No Meeting		Becker Units 7 and 8 - Pensions and Equity; EPS, Cash Flows, and NFP Accounting	Complete Becker Units 7 and 8; Work on Final Project
14	4/21/2018	No Meeting		Becker Unit 9 - State and Local Government (Part 1)	Complete Becker unit 9; Work on Final Project
15	4/28/2018	No Meeting		Becker Unit 10 - State and Local Government (Part 2)	Complete Becker unit 10; Work on Final Project
16	5/5/2018	Saturday	10:00 - 12:20	Final Project (Case 6)	Final Paper and Final Presentation

**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.