



ACNT 2333 – ADVANCED ACCOUNTING
Synchronous Virtual Learning
Master Syllabus

INSTRUCTOR AND COURSE INFORMATION

Instructor:

E-Mail:

Office Location:

Office Hours:

Course Dates and Times – Virtual Lecture:

Lab:

Course Location – Lecture and Lab:

Prerequisites: Completion of ACCT 2304-Intermediate Accounting II (or its equivalent) with a grade of C or better. There are no exceptions to this prerequisite except by permission of the instructor.

Required Textbook/Materials:

see the section syllabus

Computer hardware and software requirements: see the section syllabus

Course Objectives:

The objective of this course is to gain a sound understanding of recognition, measurement and reporting issues for business combinations, partnerships and foreign operations. Topics include the equity method of accounting for investments; consolidation of subsidiaries; foreign currency transactions and translations; hedging foreign exchange risk; financial instruments - including derivatives; segment reporting; international accounting standards; and partnerships. These topics are found in the 2019 AICPA FAR Blueprint (effective July 2019):

Area I – B7, D; Area II- E3; Area III-B,D,E

Course Outcomes:

- Demonstrate understanding of concepts underlying the accounting for course topics
- Analyze accounting problems and apply appropriate accounting procedures to course topics
- Use Codification to research issues related to course topics
- Use Excel spreadsheets to organize and present information
- Communicate accounting information clearly, concisely, and accurately
- Identify significant differences between U.S. and international accounting standards for covered topics

SCANS (Secretary's Commission on achieving necessary skills): Please go to <http://www.austincc.edu/mkt/scans.php> for complete definitions and explanation of SCANS. This list summarizes the SCANS competencies addressed in this course.

- **Exhibit responsibility**
 - Students meet established deadlines as specified by the instructor.
 - Students regularly attend classes prepared and on time.
 - Students exhibit reliability and dependability in the performance of group related tasks.
- **Acquire Information**
 - Students identify the need for data, obtain it from existing sources, or create it as necessary.
 - Students use computers to process information.
 - Students understand financial accounting.
- **Use Information Skills**

- o Students evaluate the relevance and accuracy of information and its appropriateness for a given academic activity.
- o Students effectively communicate the results of information retrieval and analysis using oral, written, graphical, pictorial, or other methods as appropriate.
- o Students apply technology to problem solving activities.
- **Demonstrate Writing Proficiency**
 - o Students display the proper use of grammar and appropriate writing skills in all assignments.
 - o Students seek writing assistance from tutors or others when necessary.

Texas State Board of Public Accountancy: Austin Community College has received the designation of Qualifying Educational Credit for CPA Examination by the Texas State Board of Public Accountancy (Board). This course qualifies as one of the 30 required upper-level accounting courses, however for this course to be counted, **the student MUST have completed a bachelor's degree PRIOR to taking this course.** If this course is completed before a bachelor's degree is awarded, the Texas State Board of Public Accountancy will **not** accept it. Please review the information on our web site <http://www.austincc.edu/accting/cpainfo.php>. **It is the responsibility of the student to understand and comply with the requirements of the Texas State Board of Public Accountancy.**

ACC POLICIES

HEALTH & SAFETY PROTOCOLS

All ACC campuses and centers have one entrance for students and employees. The college is limiting facility access to faculty, essential staff, and students who are enrolled in Career and Technical Education courses. Each person is required to take the following steps:

1. **Self-screen for COVID-19 symptoms** using the ACC Health Screening App. There are three secure ways to use the app — **1)** download it on your phone (recommended), **2)** download the web link, or **3)** you may use an iPad that is available at the door. It is easy to download and use. Answer a series of quick questions and the app will give you results. Save the results to show at the door upon entry. Get the app [here](https://www.austincc.edu/coronavirus/acc-health-screening-app) at:
<https://www.austincc.edu/coronavirus/acc-health-screening-app>

2. **ACC ID badges or Student ID cards** will be required for all employees and students upon entry. Employees and students must display their I.D. at all times.

3. **Temperature checks** will be conducted with a no-touch thermometer. If you have a fever 100 degrees Fahrenheit or greater, you will not be admitted to the building.

4. **ACC Health Screen App results** will be requested at the door. If you are unable to download the app, an iPad will be provided at the door so that you may answer a series of questions to determine if you have COVID-19 symptoms which include:

- Cough
- Shortness of breath or difficulty breathing
- Chills
- Repeated shaking with chills
- Muscle pain
- Headache
- Sore throat
- Loss of taste or smell
- Diarrhea
- Fever

Have you come into contact with anyone who tested positive for COVID-19 with 14 days?

If you do not pass the pre-screening, you will receive specific information on healthcare procedures and instructions for what you need to know to be able to return to campus.

5. **Facial coverings/masks** are required for anyone entering an ACC building. You must wear a facial covering/mask at all times. In private spaces such as an individual office, your facial covering may be removed if you are alone. These guidelines are consistent with [guidance from the Centers for Disease Control and Prevention](#), which makes clear that facial coverings and social distancing are among the most effective measures for limiting the spread of COVID-19.

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TIP—Students should arrive to campus early to ensure enough time to get through the screening line.

A training video is available [here](https://www.austincc.edu/coronavirus/health-and-safety-protocols) at: <https://www.austincc.edu/coronavirus/health-and-safety-protocols>

Campus Operations

To limit the spread of COVID-19, ACC campuses remain closed to all but faculty, essential staff, and students who are enrolled in certain Career and Technical Education courses. Face-to-face classes and services are limited.

Statement on Academic Integrity

Austin Community College values academic integrity in the educational process. Acts of academic dishonesty/misconduct undermine the learning process, present a disadvantage to students who earn credit honestly, and subvert the academic mission of the institution. The potential consequences of fraudulent credentials raise additional concerns for individuals and communities beyond campus who rely on institutions of higher learning to certify students' academic achievements, and expect to benefit from the claimed knowledge and skills of their graduates. Students must follow all instructions given by faculty or designated college representatives when taking examinations, placement assessments, tests, quizzes, and evaluations. Actions constituting scholastic dishonesty include, but are not limited to, plagiarism, cheating, fabrication, collusion, falsifying documents, or the inappropriate use of the college's information technology resources. Further information is available at <https://www.austincc.edu/about-acc/academic-integrity-and-disciplinary-process>

Any course specific policies, expectations, or procedures could be included here.

Student Rights & Responsibilities

Students at ACC have the same rights and protections under the Constitution of the United States. These rights include freedom of speech, peaceful assembly, petition and association. As members of the community, students have the right to express their own views, but must also take responsibility for according the same rights to others and not interfere or disrupt the learning environment. Students are entitled to fair treatment, are expected to act consistently with the values of the college, and obey local, state and federal laws. www.austincc.edu/srr

As a student of Austin Community College you are expected to abide by the Student Standards of Conduct. <https://www.austincc.edu/students/students-rights-and-responsibilities/student-standards-of-conduct>

Senate Bill 212 and Title IX Reporting Requirements

Under Senate Bill 212 (SB 212), the faculty and all College employees are required to report any information concerning incidents of **sexual harassment, sexual assault, dating violence, and stalking** committed by or against an ACC student or employee. Federal Title IX law and College policy also require reporting incidents of **sex- and gender-based discrimination and sexual misconduct**. **This means faculty and non-clinical counseling staff cannot keep confidential information about any such incidents that you share with them.**

If you would like to talk with someone confidentiality, please contact the District Clinical Counseling Team who can connect you with a clinical counselor on any ACC campus: (512) 223-2616, or to schedule online: <https://www.austincc.edu/students/counseling> .

While students are not required to report, they are encouraged to contact the Compliance Office for resources and options: Charlene Buckley, District Title IX Officer, (512) 223-7964; compliance@austincc.edu .

If a student makes a report to a faculty member, the faculty member will contact the District Title IX Officer for follow-up.

Student Complaints

A defined process applies to complaints about an instructor or other college employee. You are encouraged to discuss concerns and complaints with college personnel and should expect a timely and appropriate response. When possible,

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students should first address their concerns through informal conferences with those immediately involved; formal due process is available when informal resolution cannot be achieved.

Student complaints may include (but are not limited to) issues regarding classroom instruction, college services and offices on the basis of actual or perceived race, color, national origin, religion, age, gender, gender identity, sexual orientation, political affiliation, or disability.

Further information about the complaints process, including the form used to submit complaints, is available at: <http://www.austincc.edu/students/students-rights-and-responsibilities/student-complaint-procedures>

Statement on Privacy

The Family Educational Rights and Privacy Act (FERPA) protects confidentiality of students' educational records. Grades cannot be provided by faculty over the phone, by e-mail, or to a fellow student.

Recording Policy

To ensure compliance with the Family Education Rights and Privacy Act (FERPA), student recording of class lectures or other activities is generally prohibited without the explicit written permission of the instructor and notification of other students enrolled in the class section. Exceptions are made for approved accommodations under the Americans with Disabilities Act.

Recording of lectures and other class activities may be made by faculty to facilitate instruction, especially for classes taught remotely through BlackBoard Collaborate or another platform. Participation in such activities implies consent for the student to be recorded during the instructional activity. Such recordings are intended for educational and academic purposes only.

Safety Statement

Health and safety are of paramount importance in classrooms, laboratories, and field activities. Students are expected to learn and comply with ACC environmental, health and safety procedures and agree to follow ACC safety policies. Emergency Procedures posters and Campus Safety Plans are posted in each classroom and should be reviewed at the beginning of each semester. All incidents (injuries/illness/fire/property damage/near miss) should be immediately reported to the course instructor. Additional information about safety procedures and how to sign up to be notified in case of an emergency can be found at <http://www.austincc.edu/emergency>

Everyone is expected to conduct themselves professionally with respect and courtesy to all. Anyone who thoughtlessly or intentionally jeopardizes the health or safety of another individual may be immediately dismissed from the day's activity and will be referred to the Dean of Student Services for disciplinary action.

In the event of disruption of normal classroom activities due to an emergency situation or a continuing illness outbreak, the format for this course may be modified to enable completion of the course. In that event, students will be provided an addendum to the class syllabus that will supersede the original version.

Campus Carry

The Austin Community College District concealed handgun policy ensures compliance with Section 411.2031 of the Texas Government Code (also known as the Campus Carry Law), while maintaining ACC's commitment to provide a safe environment for its students, faculty, staff, and visitors. Beginning August 1, 2017, individuals who are licensed to carry (LTC) may do so on campus premises except in locations and at activities prohibited by state or federal law, or the college's concealed handgun policy.

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It is the responsibility of license holders to conceal their handguns at all times. Persons who see a handgun on campus are asked to contact the ACC Police Department by dialing 512-223-7999. Please refer to the concealed handgun policy online at <http://austincc.edu/campuscarry>

Discrimination Prohibited

The College seeks to maintain an educational environment free from any form of discrimination or harassment including but not limited to discrimination or harassment on the basis of race, color, national origin, religion, age, sex, gender, sexual orientation, gender identity, or disability. Faculty at the College are required to report concerns regarding sexual misconduct (including all forms of sexual harassment and sex and gender-based discrimination) to the Manager of Title IX/Title VI/ADA Compliance. Licensed clinical counselors are available across the District and serve as confidential resources for students. Additional information about Title VI, Title IX, and ADA compliance can be found in the ACC Compliance Resource Guide available at: <https://drive.google.com/file/d/1o55xINAWNvTYgl-fs-JbDyuaMFDNvAjz/view>

Use of ACC email

All College e-mail communication to students will be sent solely to the student's ACCmail account, with the expectation that such communications will be read in a timely fashion. ACC will send important information and will notify students of any college- related emergencies using this account. Students should only expect to receive email communication from their instructor using this account. Likewise, students should use their ACCmail account when communicating with instructors and staff. Information about ACC email accounts, including instructions for accessing it, are available at: <http://www.austincc.edu/help/accmail/questions-and-answers>

Use of the Testing Center

All testing is currently online. While campuses are closed, exams for courses will be online tests that students can take from home. For more information about online testing at ACC, visit the Online Testing resource page: <https://www.austincc.edu/academic-and-career-programs/acconline/testing>.

All exams will be completed using ProctorU or Respondus Lockdown Browser with Monitor. The exam can be taken on any day the exam window is open. DO NOT MISS EXAMS. More information will be provided in class.

STUDENT SUPPORT SERVICES

The success of our students is paramount, and ACC offers a variety of support services to help, as well as providing numerous opportunities for community engagement and personal growth.

Student Support

ACC strives to provide exemplary support to its students and offers a broad variety of opportunities and services. Information on these campus services and resources is available at <http://www.austincc.edu/students>. A comprehensive array of student support services is available online at: <https://www.austincc.edu/coronavirus/remote-student-support>

Student Accessibility Services

Students with documented disabilities who need academic or other accommodations must request them through the office Student Accessibility Services (SAS). SAS offices are located at each major campus. Students are encouraged to request accommodations when they register for courses or at least three weeks before the start of the semester; otherwise, the provision of accommodations may be delayed. Students who have received approval for accommodations from SAS for this course must provide the instructor with the document titled "Notice of Approved Accommodations" from SAS before accommodations will be provided. Accommodations will not be provided retroactively. Arrangements by the instructor for academic accommodations can only be made after he or she receives the "Notice of Approved Accommodations" from the student.

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Additional information about Student Accessibility Services is available at
<https://www.austincc.edu/offices/student-accessibility-services-and-assistive-technology>

Academic Support

ACC offers academic support services on all of its campuses. These services, which include online tutoring, academic coaching, and supplemental instruction, are free to enrolled ACC students. Tutors are available in a variety of subjects ranging from accounting to pharmacology. Students may receive these services on both a drop-in and referral basis.

An online tutor request can be made here:
<https://de.austincc.edu/bbsupport/online-tutoring-request/>

Additional tutoring information can be found here:
austincc.edu/onlinetutoring

Library Services

ACC Library Services is operating online while campuses are closed during the current pandemic. Libraries continue to support ACC courses and programs and provide students with research and assignment assistance from expert faculty librarians. ACC students have full rights and privileges to access Library Services online 24/7 via the ACC Library website, and students must use their ACCeID logins to access all online materials, including ebooks, articles from library databases, and streaming videos. ACC Libraries provide the “Ask a Librarian” service, which allows students to reach a librarian 24/7 through online chat or complete an online form for in-depth questions. Faculty librarians are available via email and virtually to meet with you by appointment seven days a week. Students can also contact the Library for questions about their library account, registration holds, and technology/device distribution options.

- Library Website: <http://library.austincc.edu>
- Library Information & Services during COVID-19: <https://researchguides.austincc.edu/LSinfoCOVID19>
- Ask a Librarian 24/7 chat and form: <https://library.austincc.edu/help/ask.php>
- Library Hours of Operation by Location: <https://library.austincc.edu/loc/>
- Email: library@austincc.edu

Student Organizations

ACC has over seventy student organizations, offering a variety of cultural, academic, vocational, and social opportunities. They provide a chance to meet with other students who have the same interests, engage in service-learning, participate in intramural sports, gain valuable field experience related to career goals, and much else. Student Life coordinates many of these activities, and additional information is available at <http://sites.austincc.edu/sl/>.

Personal Support

Resources to support students are available at every campus. To learn more, ask your professor or visit the campus Support Center. All resources and services are free and confidential. Some examples include, among others:

- Food resources including community pantries and bank drives can be found here:
<https://www.centraltexasfoodbank.org/food-assistance/get-food-now>
- Assistance with childcare or utility bills is available at any campus Support Center:
<http://www.austincc.edu/students/support-center>.
- The Student Emergency Fund can help with unexpected expenses that may cause you to withdraw from one or more classes: <http://www.austincc.edu/SEF>.
- Help with budgeting for college and family life is available through the Student Money Management Office:
<http://sites.austincc.edu/money/>.

A full listing of services for student parents is available at: <https://www.austincc.edu/students/child-care>

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- The CARES Act Student Aid will help eligible students pay expenses related to COVID-19:
<https://www.austincc.edu/coronavirus/cares-act-student-aid>.

Mental health counseling services are available throughout the ACC Student Services District to address personal and or mental health concerns: <http://www.austincc.edu/students/counseling> .

If you are struggling with a mental health or personal crisis, call one of the following numbers to connect with resources for help. However if you are afraid that you might hurt yourself or someone else, call 911 immediately.

Free Crisis Hotline Numbers:

- Austin / Travis County 24 hour Crisis & Suicide hotline: **512-472-HELP (4357)**
- The Williamson County 24 hour Crisis hotline: **1-800-841-1255**
- Bastrop County Family Crisis Center hotline: **1-888-311-7755**
- Hays County 24 Hour Crisis Hotline: **1-877-466-0660**
- National Suicide Prevention Lifeline: **1-800-273-TALK (8255)**
- Crisis Text Line: **Text “home” to 741741**
 - o Substance Abuse and Mental Health Services Administration (SAMHSA) National Helpline:
1-800-662-HELP (4357)
- National Alliance on Mental Illness (NAMI) Helpline: **1-800-950-NAMI (6264)**

Some faculty may consider adding a student sign-off page at the end of the syllabus to be removed and handed back to the instructor providing evidence that the student received a copy of the syllabus and had an opportunity to ask questions, but such a page is optional.

Illness

Any ACC student or employee with symptoms or exposure to the COVID-19 virus should inform their professor(s) or supervisor and complete the college’s self-reporting form:

https://cm.maxient.com/reportingform.php?AustinCC&layout_id=124

CLASSROOM AND STUDENT POLICIES

COURSE EVALUATION/GRADING SYSTEM:

Activity	Points	Percent
Exams (3)	700	70%
Pre-class Assignments, Labs, and Other Assignments	150	15%
Required Homework (Connect)	150	15%
TOTAL	1000	100%

Basis for Grading:

Points	Grade
900-1000	A
800-899	B
700-799	C
600-699	D
Below 599	F

Borderline Grades:

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*If a student attended all classes and participated in & was well-prepared for class, a “borderline” grade could be moved up to the next grade level. A borderline grade is on the cusp between two grade levels (i.e. 59.5, 69.5, 79.5, or 89.5). I will only consider grades that fall in this category. If the student did **not** attend all classes, did not participate & was not prepared for all classes, the grade would remain at the original level. Final course grades are based solely on the judgment of the instructor and are non-negotiable.*

Over the course, you may assess your performance based on total points you have learned to date comparing to the total points allocated to all the assignment to date, then, follow the “Basis for Grading” laid out above. There will be no curve for each exam. There will be no opportunity to raise your course grade by asking for and doing “extra credit” work during or after the end of the semester.

Academic Freedom Statement: It is expected that faculty and students will respect the views of others when expressed in classroom discussions. (See Student Handbook: www.austincc.edu/handbook)

Student Discipline: ACC's policy on student discipline can be found in the [Student Handbook](http://www.austincc.edu/handbook): www.austincc.edu/handbook

Scholastic Dishonesty: Acts prohibited by the college for which discipline may be administered include scholastic dishonesty, including but not limited to cheating on an exam or quiz, plagiarizing, unauthorized collaboration with another in preparing outside work. Academic work submitted by students shall be the result of their thought, research or self-expression. Academic work is defined as, but not limited to tests, quizzes, whether taken electronically or on paper; projects, either individual or group; classroom presentations, and homework. Electronic devices may not be used for exams unless specifically authorized by the instructor. Penalties for scholastic dishonesty will depend upon the nature of the violation and may range from lowering a grade on one assignment to an F in the course and/or expulsion from this institution.

See Student Handbook: www.austincc.edu/handbook

Plagiarism: Plagiarism is taken very seriously in this class. Plagiarism is considered to be copying of another's work including another students, internet, or research source. Any phrase, sentence, paragraph, etc. that is take from another's work must be cited appropriately. All students are required to review the plagiarism module that can be found in the course for further instructions. All assignments submitted in this course are run through a comprehensive plagiarism checker. The first instance of plagiarism will result in a required student/faculty meeting and a grade of zero on that assignment. The second instance of plagiarism will result in a referral to the college dean of student services and a grade of F in the course.

Grade Change Policies: Click on this link to view the policy. See Student Handbook: www.austincc.edu/handbook/policies2.htm

Rule of Three: Per state law, effective spring 2006 any student taking a class for the third time or more may be charged an *additional* \$60 per credit hour unless exempted. Click on this link for more information: http://www.austincc.edu/withdraw/conseq_and_resources/onepage.htm

Withdrawal: _____ is the last day to withdraw from this class and receive a grade of “W”. If you wish to withdraw, it is **your responsibility** to do so. I do not withdrawal students from the class. If you do not choose to withdraw, you will receive the grade earned at the end of the semester.

Incomplete: Incomplete grades are given only on rare occasions at the instructor's discretion. Generally, to receive an Incomplete, a student must have completed all examinations and assignments to date, with a satisfactory grade of C or better, and have personal circumstances that prevent course completion that occur **after** the deadline to withdraw.

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Specific Grading Policy: The Accounting Department has established a policy for the grade of D in all upper level accounting courses. ACNT 2333 is a core course, and any student earning a D in the class will have to retake it in the next semester it is offered.

INSTRUCTIONAL POLICIES AND SUPPORT

Blackboard: see the section syllabus

Attendance Policy: see the section syllabus

Homework: see the section syllabus

Connect: see the section syllabus

Late Homework/Quizzes/Practice Set Policy: see the section syllabus

Pre-class Assignments, Labs, and Other Assignments: see the section syllabus

Exams: see the section syllabus

Missed Exam Policy: see the section syllabus

Course Schedule: see the section syllabus