The Cameron School of Business
University of St. Thomas

1. Course Information

Course Title: Advanced Accounting  Course number: 5330  Course Section: N (1880)
Prerequisites: Intermediate Accounting I and II  Credit Hours: 3
Semester: Spring 2018  Days/Hours: MoWe 5:30-6:45 pm  Room #: Strake 202
BlackBoard site: https://blackboard.stthom.edu
[type in your username and password, go to our course, look in Course Information]

2. Instructor Information

Name: Margaret L. Shelton, Ph.D., CPA  Office location: Welder 207
Office phone: 713.525.2158  Emergency/Cell phone[preferred]: 713.962.3778 [8 am-10 pm]
Office hours: MoWe: 1-1:35 pm, 4:45-5:25 pm  Mo: 6:50-7:15 pm
and by appointment [it is easy for me to be on campus]  or  drop in anytime I am in my office!

E-mail: sheltom@stthom.edu

3. Course Catalog Description

Advanced Accounting provides a comprehensive coverage of the accounting and reporting principles used in a variety of business entities, including accounting for merger/acquisition activities and the creation of complex business structures, the foreign activities of multinational companies, segment and interim reporting required for publicly traded companies, and accounting for partnerships. These areas have seen many changes in the last few years and the latest FASB pronouncements are also included for a current and contemporary approach:

Prerequisite: Intermediate Accounting I and II
### 4. Program Goals and Objectives: MSA Learning Goals – Objectives-Traits for MSA Program

*Listed on pages 1 and 2*

<table>
<thead>
<tr>
<th>Goals: What will our students be?</th>
<th>Objectives: What will our students do?</th>
<th>Traits: How will we know/measure?</th>
</tr>
</thead>
</table>
| Succeed as accounting practitioners | Demonstrate knowledge of required areas of accounting | • Financial Accounting  
• Auditing  
• Taxation  
• Managerial Accounting  
• Govt. and Not for profit |
| Demonstrate ability to identify issues and solve problems in required areas of accounting | • Financial Accounting  
• Auditing  
• Taxation  
• Managerial Accounting  
• Govt. and Not for profit |
| Professional Communicators | Conduct professional research in accounting issues | • Identification of issues  
• Identification and appropriateness of relevant authority and methodology |
| Deliver compelling oral presentations | • Quality of opening statement  
• Organization  
• Relevant content with supporting evidence  
• Well supported conclusion  
• Time management |
| Create professional documents | • Quality of introduction  
• Organization  
• Relevant content with supporting evidence  
• Well supported conclusion  
• Grammar  
• Spelling |
| Effective when working in teams | Work collectively towards team objectives | • Team cohesion  
• Communication  
• Goal orientation  
• Planning and task co-ordination  
• Conflict resolution  
• Shared responsibility |
| Effectively lead a team in a group project | • Motivation  
• Delegation  
• Conflict resolution |
| Ethical Leaders | Identify accounting dilemmas citing relevant authority | • Recognition of ethical issues  
• Description of ethical frameworks |
| Applying accounting ethical standards to business situations | • Practical plan of action  
• Plan is effective in meeting objectives |
| Technological Awareness | Demonstrate knowledge of the accounting systems environment | • Database concepts  
• Knowledge of accounting software  
• System documentation  
• Internal controls  
• Information systems control |
| Demonstrate knowledge of accounting systems | • Business transaction processing  
• Production/human resources/payroll  
• The revenue and expenditure cycle  
• General ledger/financial reporting cycle  
• Computer fraud |
| Global Awareness | Demonstrate knowledge of global standard setting | • International regulatory bodies  
• Convergence with GAAP |
| Demonstrate knowledge of multinational accounting practices | • Foreign currency transactions  
• Translation of foreign financial statements |
5. Course Learning Objectives: (and relationship to program goals and objectives)

The aims of this course are the following:

1) **Technical knowledge and skills:** Develop an in-depth understanding of relevant GAAP.  [Goal 5]

2) **Practical application:** Understand when and under what circumstances the relevant GAAP should be applied. Also, understand when relevant GAAP has not been followed.  [Goal 1 (Objective 1), Goal 2, Goal 5]

3) **Critical thinking:** Enhance the ability to analyze information in a logical manner, to apply relevant GAAP, and to think creatively [Goal 1, Goal 5]

4) **Inquiry and information literacy:** Strengthen the ability to locate, evaluate, and use the methods, resources and technologies available in the accounting field.  [Goal 1, Goal 4, Goal 5]

5) **Communicate effectively:** Develop skills relative to team presentations. Develop research and writing skills relative to assessing accounting situations.  [Goal 1, Goal 3, Goal 4, Goal 5]

6) **Global knowledge:** Develop knowledge of foreign currency transactions and the impact on financial statements along with the convergence of US GAAP with IFRS.  [Goal 1, Goal 5]

6. Texts, Readings, Materials


You can purchase the Loose-Leaf upgrade for $40.00 (the cheaper option) **once you are signed up** in your Connect account. The link to purchase this loose-leaf option will appear in Connect.

If you buy through the McGraw-Hill website, prior to signing into Connect

You can purchase the book from any source you choose! Just be sure that your purchase includes the Connect Code.

Once you have the Connect access code, scroll down to the bottom right of our Connect course page and “Register Now” -- Have your access code ready.

Be sure that you buy a book with Connect access.

**McGraw-Hill Connect**

We are using Connect as an additional learning tool. With Connect, you can buy the book as an e-book. In Connect, you will find practice tests and quizzes, power point presentations, glossaries and many other learning tools.

**Your assigned homework will be located and completed in Connect.**

*All assigned homework items are already selected for you in Connect!*

If you have purchased your book from the book store, it should have a Connect code.

If you bought your book **without** the Connect code, you **must** purchase the access code from McGraw-Hill. See Textbook and Related Material above.

**McGraw-Hill allows you to access Connect immediately but you must pay within 21 days of registration. After 21 days, you will be locked out of your account for non-payment. Do not attempt to register with another email address.**
7. Instructional methods:
Class lectures will cover the material in each chapter. We will work exercises and problems from the book similar to your Connect assignments and to what will be tested.

Notes from the lectures will be posted in our class Blackboard site soon after class.

Study aids from class include: lectures, class problem solving, online homework, group presentations, case studies.

Study aids from the textbook include: chapter learning objectives, extensive chapter examples. Additionally, abridged solutions to chapter materials will be posted in our class Blackboard site.

8. Technology
A] Online data retrieval and/or research: team project, case studies.
B] Online communication or collaboration: homework, team project,
C] General productivity software [e.g., Microsoft Office]: homework, team project,
D] Blackboard: syllabus, class notes, chapter solutions, exam study guides, announcements.

Technical Compliance:
Students are expected to maintain a state of technical compliance, including (but not limited to): up-to-date software as required by the instructor; a stable Internet connection; and use of the proper browser when using Blackboard and Connect. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

Blackboard/Course Website:
Go to https://blackboard.stthom.edu/ and type in your username and password. If you don’t know your username and password, follow the on-screen instructions listed on the site. After signing in, locate our class and click on the link. If you just registered, it takes approximately one business day for our class to appear.

Our course items are listed under “Course Information.”

From CSB:
Small Tasks for Small Scores (3 Completed Activities = 3% of your grade) In order to (1) bolster the student’s performance in courses in the business school and (2) better prepare students for their professions and careers after school, faculty in CSB set aside a small part of the total score in each course for small tasks/workshops. Each student is required to complete a minimum of three (three hours total) workshops. In doing so, CSB will provide numerous workshops for all students taking CSB courses (the complete list of workshops is available on BB). As can be seen in the list, the workshops are being offered by different academic support services on campus and the workshops on computer applications are being offered through an online provider (www.grovo.com).

- Workshops are being offered during the activity period and in the evening on weekdays in the Fall semester.
- In addition, workshops are being scheduled for two Saturdays in the Fall semester.
- Workshops are also being offered online via Grovo.
- While the students have to complete a minimum number of workshops per semester, the same workshops could be used for various courses.
- Students need to attend a workshop lasting at least one hour to complete one activity. For instance, if a student decides to take a half hour session on Excel training via Grovo, she/he then needs to take an additional half hour session on something else to complete one required activity.

The schedules and procedures in this course are subject to change related to progress we make in class, opportunities for guest speakers or attendance at topical events or attendance at topical events, and in the event of circumstances beyond the instructor’s control. The most up-to-date schedule is the one posted on Blackboard. Any changes will be announced in class, also, when possible as well as being posted on Blackboard. It is the student’s responsibility to check our class Blackboard site for announcements.
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Ch</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 22</td>
<td>Mo</td>
<td></td>
<td>Introduction, review syllabus, determine groups and possible chapters for Group Presentations</td>
</tr>
<tr>
<td>Jan 24</td>
<td>We</td>
<td>1</td>
<td>CH 1 presentation Intercompany Acquisitions and Investments in Other Entities</td>
</tr>
<tr>
<td>Jan 29</td>
<td>Mo</td>
<td>1</td>
<td>Syllabus Quiz ... and ... CH 1 continued</td>
</tr>
<tr>
<td>Jan 31</td>
<td>We</td>
<td>2</td>
<td>CH 2 presentation Intercompany Investments &amp; Cnsldtn 100% Owned Subs, No Differentials</td>
</tr>
<tr>
<td>Feb 4</td>
<td>Sun</td>
<td>1</td>
<td>Ch 1 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>Feb 5</td>
<td>Mo</td>
<td>2</td>
<td>CH 2 continued</td>
</tr>
<tr>
<td>Feb 7</td>
<td>We</td>
<td>3</td>
<td>CH 3 presentation Reptg Entity &amp; Cnsldtn &lt;100% Owned Subs, No Differentials</td>
</tr>
<tr>
<td>Feb 11</td>
<td>Sun</td>
<td>2</td>
<td>Ch 2 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>Feb 12</td>
<td>Mo</td>
<td>3</td>
<td>CH 3 continued ... and ... Workshop #1 Plagiarism, documentation due</td>
</tr>
<tr>
<td>Feb 14</td>
<td>We</td>
<td>3</td>
<td>CH 3 continued</td>
</tr>
<tr>
<td>Feb 18</td>
<td>Sun</td>
<td>3</td>
<td>Ch 3 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>FEB 19</td>
<td>Mo</td>
<td>--</td>
<td>EXAM #1: Ch 1, 2, 3</td>
</tr>
<tr>
<td>Feb 21</td>
<td>We</td>
<td>4</td>
<td>DISCUSS Exam #1 CH 4 presentation Cnsldtn 100% Owned Subs Acquired at More Than Book Value</td>
</tr>
<tr>
<td>Feb 26</td>
<td>Mo</td>
<td>4</td>
<td>CH 4 continued</td>
</tr>
<tr>
<td>Feb 28</td>
<td>We</td>
<td>5</td>
<td>CH 5 presentation Cnsldtn &lt;100% Owned Subs Acquired at More Than Book Value</td>
</tr>
<tr>
<td>Mar 4</td>
<td>Sun</td>
<td>4</td>
<td>Ch 4 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>Mar 5</td>
<td>Mo</td>
<td>5</td>
<td>CH 5 continued ... and ... CASE #1 due</td>
</tr>
<tr>
<td>Mar 7</td>
<td>We</td>
<td>6</td>
<td>CH 6 presentation Intercompany Inventory Transactions</td>
</tr>
<tr>
<td>Mar 11</td>
<td>Sun</td>
<td>5</td>
<td>Ch 5 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>MAR 12 &amp; 14</td>
<td>MO</td>
<td></td>
<td>SPRING BREAK NO CLASS @ @</td>
</tr>
<tr>
<td>Mar 19</td>
<td>Mo</td>
<td>6</td>
<td>CH 6 continued</td>
</tr>
<tr>
<td>Mar 21</td>
<td>We</td>
<td>6</td>
<td>CH 6 continued</td>
</tr>
<tr>
<td>Mar 25</td>
<td>Sun</td>
<td>6</td>
<td>Ch 6 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>MAR 26</td>
<td>Mo</td>
<td>--</td>
<td>EXAM #2: Ch 4, 5, 6</td>
</tr>
<tr>
<td>Mar 28</td>
<td>We</td>
<td>7</td>
<td>DISCUSS Exam #2 CH 7 presentation Intercompany Transfers of Noncurrent Assets and Services</td>
</tr>
<tr>
<td>Apr 2</td>
<td>Mo</td>
<td>7</td>
<td>CH 7 continued ... and ... CASE #2 due ... and ... last day to drop a class with a grade of W</td>
</tr>
<tr>
<td>Apr 4</td>
<td>We</td>
<td>11</td>
<td>CH 11 presentation Multinatl Acctg: Foreign Currency Transactions &amp; Fncl Instruments</td>
</tr>
<tr>
<td>Apr 8</td>
<td>Sun</td>
<td>7</td>
<td>Ch 7 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>Apr 9</td>
<td>Mo</td>
<td>11</td>
<td>Ch 11 continued</td>
</tr>
<tr>
<td>Apr 11</td>
<td>We</td>
<td>12</td>
<td>CH 12 presentation Multinatl Acctg: Fncl Reptrng &amp; Translation of Foreign Entity Stmts</td>
</tr>
<tr>
<td>Apr 15</td>
<td>Sun</td>
<td>11</td>
<td>Ch 11 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>Apr 16</td>
<td>Mo</td>
<td>12</td>
<td>Ch 12 continued</td>
</tr>
<tr>
<td>Apr 18</td>
<td>We</td>
<td>15</td>
<td>CH 15 presentation Partnerships: Formation, Operation, Changes in Membership</td>
</tr>
<tr>
<td>Apr 22</td>
<td>Sun</td>
<td>12</td>
<td>Ch 12 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>APR 23</td>
<td>MO</td>
<td>--</td>
<td>EXAM #3: Ch 7, 11, 12</td>
</tr>
<tr>
<td>Apr 25</td>
<td>We</td>
<td>15</td>
<td>DISCUSS Exam #3 .... and .... Ch 15 continued</td>
</tr>
<tr>
<td>Apr 29</td>
<td>Sun</td>
<td>15</td>
<td>Ch 15 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>Apr 30</td>
<td>Mo</td>
<td>16</td>
<td>CH 16 presentation Partnerships: Liquidation ... and ... CASE #3 due</td>
</tr>
<tr>
<td>May 2</td>
<td>We</td>
<td>16</td>
<td>CH 16 continued</td>
</tr>
<tr>
<td>May 6</td>
<td>Sun</td>
<td>16</td>
<td>Ch 16 online homework due no later than 11:30 pm</td>
</tr>
<tr>
<td>MAY 7</td>
<td>MO</td>
<td>--</td>
<td>Exam #4 Ch 15, 16, 6-7:45 pm Or Comprehensive Final Exam, 6-8:30 pm</td>
</tr>
</tbody>
</table>
10. Course Policies:

**Attendance:** The nature of this course is that consistent attendance is essential for mastery of the course content. *There is no grade component for attendance.* Being late to class is disruptive to everyone.

**Dropping the course:** Should you choose to drop the course, follow the proper procedures in order to officially drop the course. Please note the following deadline to drop the course without a grade: **Monday April 2, 2018**

**Electronic Devices:** Be certain that cell phones are *turned off* and *put away* during class AND during exams. Using your laptop computer or similar device to access our course website online is acceptable.

**Syllabus Quiz:** This is a 15 point True/False quiz on elements of our syllabus. Have your syllabus [paper or on-line] available as a reference for the quiz. The points earned are “bonus” points towards your course grade.

**Workshop Requirement:** You earn 8 points for each workshop hour that you complete [24 points total]. Your first workshop is the plagiarism workshop [online at the UST library web page].

http://www.stthom.edu/libtraining/ustplagiarism/ustplagiarism.htm

Campus workshops are usually 1 hour. Lynda.com workshops vary in time [be sure you have at least one hour for your workshop]. Additional workshop information is posted in Blackboard. Be aware of the deadlines [see course schedule] for reporting the workshop requirement items. *PRINT* a copy of your course completion for on-line workshops or PRINT a snapshot of your sign-in page for in-person workshops. Turn in your *PRINTED* completion certificate to me.

**On-Line Homework:** Complete the assigned homework [see course schedule] by the time and date specified. I record your homework grade just after the due date. Each assignment is worth 50 points. **Your best** 10 out of 11 homework grades comprise your total homework points. Your total homework points [500 possible]*20% will be the homework points [100 possible] included in your course grade calculation. All assigned homework exercises and problems are already selected for you in Connect. Note: after each due date, I re-open the homework for study purposes. I do not consider any new homework grade after the original due date.

**Group Presentation:** Each group will be composed of 2-3 students [self-selected]. You choose 3 possible chapters and list in order of preference on our first class day. I will determine which group is presenting which chapter and let you know after our first class. On the date we begin discussion of your chapter, you will make a class presentation of the key ideas in the chapter. Plan on a 10-15 minute presentation. Send me your presentation file in an e-mail message by noon on your presentation date. I will post the file in Blackboard prior to class. Refer to the rubric posted in Blackboard and attached to our syllabus as a guide to how I will assess your presentation. Do NOT just copy material from the textbook. Total possible points equal 50 points.

**Cases:** There are 3 assigned cases to be completed. The cases are posted in Blackboard. Each case is worth a possible 40 points. If you are satisfied with your grades for Case 1 and for Case 2, I will average those two grades for your Case 3 grade…or…you can complete Case 3.

Your case analysis must typed, double-spaced, normal margins, 1-2 pages long, normal professional writing style, with footnotes as needed, with a bibliography related to your sources. Document any calculations that you include. **Total possible points for all 3 cases equal 120 points.**

**In Class Exams:** Exams include problems to be worked out in detail with accompanying documentation. You are not allowed to bring notes to the exams. Your phone must be turned off and put away. You are allowed to bring a calculator that does not have notes in it. Each exam totals 100 points and generally there are extra credit possibilities built into the exam. **If** you have a legitimate excuse for missing an exam, notify me no later than 24 hours prior to the exam.
Exam #4 or Final Exam: You have a choice for your last exam.

Choice 1 [assumed] is to take Exam #4 [100 points] on Chapters 15 and 16 only. Your course grade will be based on 694 total points.

Choice 2 is to take a comprehensive Final Exam [130 points] If your percentage grade on your final exam is greater than your lowest earned grade on Exam 1, Exam 2, or Exam 3, then that lowest grade will be replaced by the percentage grade on your final exam. [example: 111 points out of 130 final exam points = 85%, your lowest test grade below 85 will be replaced with an 85].

Your course grade will be based on 724 total points. Let me know no later than our last class day [May 3] if you prefer to take the comprehensive Final Exam.

No student is allowed to take a final exam prior to the officially scheduled time.

If a student has more than two final exams scheduled on one day, then he/she may appeal to their professors for a change in time for one of the exams. If a student misses a final exam, he/she must see their professor immediately.

THERE ARE NO MAKE-UP FINAL EXAMS.

Posting Grades: Your grades are posted in Blackboard on a regular basis. Blackboard does NOT compute your grade according to our syllabus. I compute your course grade based on our syllabus.

Incomplete Grades: I do not assign a grade of I [incomplete] unless there are extenuating circumstances on the day of the final exam.

11. Student Grading Processes:

<table>
<thead>
<tr>
<th>Evaluation Requirements: with the Final Exam or with Exam #4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syllabus Quiz – bonus points 15 pts 0% Syllabus Quiz 15 pts 0%</td>
</tr>
<tr>
<td>Workshops 24 pts 3.3% Workshops 24 pts 3.5%</td>
</tr>
<tr>
<td>On-Line Homework 100 pts 13.8% On-Line Homework 100 pts 14.4%</td>
</tr>
<tr>
<td>Group Presentation 50 pts 6.9% Group Presentation 50 pts 7.2%</td>
</tr>
<tr>
<td>Cases 120 pts 16.6% Cases 120 pts 17.3%</td>
</tr>
<tr>
<td>Exam #1 100 pts 13.8% Exam #1 100 pts 14.4%</td>
</tr>
<tr>
<td>Exam #2 100 pts 13.8% Exam #2 100 pts 14.4%</td>
</tr>
<tr>
<td>Exam #3 100 pts 13.8% Exam #3 100 pts 14.4%</td>
</tr>
<tr>
<td>Comprehensive Final Exam 130 pts 18.0% Exam #4 100 pts 14.4%</td>
</tr>
<tr>
<td>Total (100%) 724 pts 100% rounded Total (100%) 694 pts 100% rounded</td>
</tr>
</tbody>
</table>

There will be bonus points available on each exam.

Grading Scale: If you take

<table>
<thead>
<tr>
<th>Comprehensive final exam:</th>
<th>or</th>
<th>Exam #4:</th>
</tr>
</thead>
<tbody>
<tr>
<td>% of total points Course Grade Point Range or % of total points Course Grade Point Range</td>
<td></td>
<td></td>
</tr>
<tr>
<td>93.0 - 100% = A 673 - 724</td>
<td>or</td>
<td>93.0 - 100% = A 645 - 694</td>
</tr>
<tr>
<td>90.0 – 92.9% = A- 651 - 642</td>
<td>or</td>
<td>90.0 – 92.9% = A- 624 - 644</td>
</tr>
<tr>
<td>88.0 – 89.9% = B+ 637 - 650</td>
<td>or</td>
<td>88.0 – 89.9% = B+ 610 - 623</td>
</tr>
<tr>
<td>83.0 – 87.9% = B 600 - 636</td>
<td>or</td>
<td>83.0 – 87.9% = B 576 - 609</td>
</tr>
<tr>
<td>80.0 – 82.9% = B- 579 - 599</td>
<td>or</td>
<td>80.0 – 82.9% = B- 555 - 575</td>
</tr>
<tr>
<td>78.0 – 79.9% = C+ 564 - 578</td>
<td>or</td>
<td>78.0 – 79.9% = C+ 541 - 554</td>
</tr>
<tr>
<td>73.0 – 77.9% = C 528 - 563</td>
<td>or</td>
<td>73.0 – 77.9% = C 506 - 540</td>
</tr>
<tr>
<td>70.0 – 72.9% = C- 506 - 527</td>
<td>or</td>
<td>70.0 – 72.9% = C- 485 - 505</td>
</tr>
<tr>
<td>Below 70.0% = F Below 506</td>
<td>or</td>
<td>Below 70.0% = F Below 485</td>
</tr>
</tbody>
</table>

Dr. Margaret L. Shelton
Spring 2018
12. Available Support Services:

- **Tutorial Services Center (TSC)**
  The Tutorial Services Center offers assistance to all current UST students in a variety of content areas, including academic subjects, general concepts, and writing skills. Tutors are available anytime the center is open. The TSC offers on-site tutoring, online tutoring, and tutorial workshops. Office hours and schedules can be found at [http://www.stthom.edu/public/index.asp?page_ID=100289](http://www.stthom.edu/public/index.asp?page_ID=100289). Please contact the center at 713-525-3878 or tutoring@stthom.edu.

- **CSB Tutorials**
  The Cameron School of Business offers tutoring in business subjects. Please visit [http://libguides.stthom.edu/cameron](http://libguides.stthom.edu/cameron) (under the “CSB Tutorial Services“ tab) for the most current tutorial schedule and available subjects.

- **Information Technology Services**
  The UST IT Solution Center offers assistance with technical issues related to general computer issues, software, email, passwords, MyStThom, and blackboard. Manuals, contact information, and discounted software and hardware purchase information may be found at [http://www.stthom.edu/Offices_and_Services/Information_Technology/Index.aqf](http://www.stthom.edu/Offices_and_Services/Information_Technology/Index.aqf).
The Cameron School of Business at the
University of St. Thomas

MISSION STATEMENT

Inspired by the Basilian Fathers’ motto of Goodness, Discipline and Knowledge, the Cameron School of Business provides a comprehensive, high quality, ethically oriented business education to a diverse student body enabling graduates to serve as leaders of faith and character in a global economy.

Department of Accounting
MISSION STATEMENT

Consistent with the mission of the Cameron School of Business, the Department of Accounting strives to be a leader in preparing students for successful and rewarding careers as accounting practitioners. This mission is supported by effective teaching and a relevant curriculum that prepares students for a rapidly-changing global and technological society. It is further supported by relevant intellectual contributions through research and service to the university and the profession. The faculty members are committed to ethical values, continuous improvement, and mutual respect within a diverse campus community.

ACADEMIC HONESTY

Ethical conduct is essential to a community of scholars and students searching for truth. Anything less than total commitment to honesty and honorable conduct undermines the efforts of the entire community. Academic integrity lies at the very heart of any institution of higher learning. In the Cameron School of Business, students and faculty are expected to commit to a code that exemplifies each individual's honor and integrity. Any conduct that violates this standard and betrays the respect of others is a matter of grave concern and, accordingly, is deemed unacceptable.

The tests/exams will be individual efforts. Student may work together on homework assignments, but must submit their own assignments.

The penalty for an incident of academic dishonesty is, at the discretion of the professor, either a mark of zero for the work in question or the grade of F for the course.

ACCOMMODATIONS

The University of St. Thomas abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which stipulates that no student shall be denied the benefits of an education "solely by reason of a handicap." If you have a documented disability that may impact your performance in this class and for which you may require accommodations, you must be registered with and provide documentation of your disability to Counseling and Disability Services which is located on the second floor of Crooker Center. Contact Debby Jones or Rose Signorello at 713-525-6953 or 713-525-3162.

Any student with a documented disability needing academic adjustments or accommodations is requested to speak with me during the first two weeks of class. All discussions will remain confidential.
On Line Homework | Due No Later than 11:30 pm on | Homework items
--- | --- | ---
Ch 1 | Sunday Feb 4 | E1-7, E1-8, E1-12, E1-19, E1-23
Ch 2 | Sunday Feb 11 | E2-4, E2-7, E2-9, E2-10, E2-16
Ch 3 | Sunday Feb 18 | E3-8, E3-12, E3-14, E3-6, P3-23
Ch 4 | Sunday Mar 4 | E4-2, E4-6, E4-12, E4-14, E4-15
Ch 5 | Sunday Mar 11 | E5-3, E5-5, E5-10, E5-13, E5-14
Ch 6 | Sunday Mar 25 | E6-6, E6-7, E6-10, E6-11, E6-13
Ch 7 | Sunday Apr 8 | E7-3, E7-4, E7-8, E7-9, E7-11
Ch 11 | Sunday Apr 15 | E11-1, E11-2, E11-4, E11-6, E11-9, E11-10
Ch 12 | Sunday Apr 22 | E12-5, E12-6, E12-10, E12-11, E12-15
Ch 15 | Sunday Apr 29 | E15-4, E15-6, E15-7, E15-11, E15-12
Ch 16 | Tuesday May 6 | E16-3, E16-4, E16-8, P16-13, P16-14

Cases

| #1 posted in Blackboard | Monday Mar 5 |
| #2 posted in Blackboard | Monday Apr 2 |
| #3 posted in Blackboard | Monday Apr 30 |

Workshop hours

| #1 Plagiarism, online at library http://www.stthom.edu/libtraining/ustplagiarism/ustplagiarism.htm | Monday Feb 12 |
| #2 1 hour | Monday Mar 19 |
| #3 1 hour | Monday Apr 9 |

**REMEMBER** that you must provide me with **PRINTED** documentation related to your Workshop hour