

**SAM HOUSTON STATE UNIVERSITY**  
**COLLEGE OF BUSINESS ADMINISTRATION**  
**Department of Accounting**  
**Course Syllabus – Fall 2017**

**COURSE NUMBER:** Accounting 4316.02

**COURSE TITLE:** Advanced Accounting II

**PREREQUISITES:** Accounting 3314

**INSTRUCTOR:** Bill Brewer, PhD, CPA

**OFFICE:** Smith–Hutson Building, Room 305-D, Huntsville campus

**OFFICE HOURS:**

W 08:00 am - 09:30 am [Huntsville]  
12:30 pm - 01:00 pm [Huntsville]  
W 04:30 pm - 06:00 pm [The Woodlands Center; Room 209]  
08:50 pm - 09:20 pm [The Woodlands Center; Room 209]  
TR 10:00 am - 12:30 pm [Huntsville]  
02:00 pm - 03:00 pm [Huntsville]  
and by appointment with instructor

**OFFICE TELEPHONE:**

Office Phone (936) 294-1830  
E-mail: [aac\\_cwb@shsu.edu](mailto:aac_cwb@shsu.edu) [**Preferred**]  
Facsimile: (936) 294-1982

**REQUIRED TEXT:**

Custom Text: Excerpts from *Advanced Financial Accounting*, Baker, Lembke, & King, McGraw-Hill Publishers, 8<sup>th</sup> Edition.

This can be purchased at the bookstore or online from the publisher at:

**<http://shop.mcgraw-hill.com/mhshop/store/SHSU/productDetails?isbn=0077700713>**

**SUPPLEMENTAL MATERIALS:**

A four-function nonprogrammable calculator is required for exams.

**COURSE DESCRIPTION:**

A thorough study of accounting principles underlying accounting and reporting for business combinations, intercorporate investments, and consolidated financial statements, and in-depth coverage of the consolidation process through extensive use of Microsoft Excel.

**COURSE OBJECTIVE:**

The primary objective of this course is to familiarize the student with the financial accounting standards and reporting for business combinations and intercorporate investments, and the preparation of consolidated financial statements. Upon completion of this course, students will have learned to:

1. Identify and account for the various forms of business combinations such as mergers, consolidations, and controlling interest stock acquisitions.
2. Account for and report intercorporate investments in stock under the appropriate GAAP methods.
3. Use consolidation procedures in the preparation of consolidated financial statements for controlling interest entities.
4. Measure consolidated amounts to be reported in consolidated financial statements.
5. Determine the impact of intercompany transactions related to transfers of noncurrent assets, sales and purchases of inventory, and intercompany debt on the consolidated financial statements.

### **COURSE EVALUATION PROCESS:**

Three exams will be given during the semester. Course grades will depend upon performance on examinations. Each exam will count 33.33%. The grade achievement levels will be 90%, 80%, 70%, and 60% for A, B, C, and D, respectively. Any score below 60% is an F.

**There are no makeup exams.** If a student misses exam 1 or 2 due to absence, they can use exam 3 to replace the missing grade (exam 3 would count twice in this case). Students who did not miss exam 1 or 2 may also use exam 3 to replace a lower score on a previous exam. Only one exam can be replaced with exam 3.

Note that violation of academic honesty can affect the course grade. See "Academic Dishonesty" below.

**Note that classroom behavior that disrupts or distracts (for example, talking to other students during lecture) can negatively affect course grade, e.g., an "A" can become an "F." Do not expect the instructor to tell you that you are talking or that your talking is distracting or that your course grade is falling to a lower grade level; just assume that it is. Whispering, of course, is a form of talking. Talking is not the only form of distraction or disruption [see Classroom Civility below]. The reading of newspapers is distracting.**

**No type of electronic device [other than a four-function, non-programmable calculator] is to be used during exams. All electronic devices are to be powered down and put away during all class periods, including exams. Any use of an unauthorized electronic device, such as while taking or reviewing an exam, will result in a course grade of "F."**

## **CELL PHONES AND TEXT MESSAGERS:**

**No type of electronic device [other than a four-function, non-programmable calculator] is to be used during exams. All electronic devices are to be powered down and put away during all class periods, including exams. Any use of an unauthorized electronic device, such as while taking an exam or reviewing an exam, will result in a course grade of "F."** For more information see Academic Policy 100728: Use of Telephones and Text Messagers In Academic Classrooms and Facilities at:

[www.shsu.edu/dotAsset/6d35c9c9-e3e9-4695-a1a1-11951b88bc63.pdf](http://www.shsu.edu/dotAsset/6d35c9c9-e3e9-4695-a1a1-11951b88bc63.pdf)

Cell phones should not be in use during class for any reason. Phones should be off or silenced and stowed away. If there is an extenuating circumstance that requires you to be "on call" and in need of your phone during class, please let me know before class begins. Texting or other use of cell phones during class will be considered a violation of class policy and your grade will be impacted significantly. You will also be asked to leave the classroom.

## **CLASSROOM CIVILITY:**

Students are expected to assist in maintaining a classroom environment that is conducive to learning. In order to assure that all students have an opportunity to gain from time spent in class, unless otherwise approved by the professor, students are prohibited from using cellular phones or beepers, eating in class, making offensive remarks, reading newspapers, using laptop computers, sleeping, talking among each other at inappropriate times or engaging in any other form of distraction. Inappropriate classroom conduct, for example, the reading or sending of text messages during class, can result in the immediate dismissal of the student from the class. **[See Course Evaluation Process above for effect on Course Grade]. Please turn off your cell phone and put it away before class begins!!!**

## **UNIVERSITY POLICIES:**

You will find on-line a more detailed description of the University Student Syllabus Guidelines for the following policies at:

<http://www.shsu.edu/syllabus/>

**ACADEMIC DISHONESTY:** Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. In other words: No Cheating. Business and Accounting Ethics are an extension of personal ethics. To develop strong business ethics, be personally responsible and ethical right now. Note that violation of academic honesty can affect the course grade. Academic dishonesty of any form will not be tolerated in this class. **Consequences will begin with automatic failure in the course.** See Student Syllabus Guidelines in University Policies above.

## **ATTENDANCE POLICY:**

Class attendance is a requirement of this course. Regular attendance will indicate the amount of interest and effort a student is willing to exert in learning. It is generally the borderline student for whom absences can be of vital importance. Attendance will be checked every day. If you arrive late for any reason (which should be a rare occurrence), be sure your attendance was properly recorded prior to leaving class each day. No changes to the attendance record can be made after class ends each day. To receive credit for attendance, you must be present during the entire class period. There are no points given for attendance (and none deducted for lack of attendance). However, **in cases of very borderline grades at the end of the semester, attendance and class participation will factor heavily in my final assignment of grades.**

**RELIGIOUS HOLY DAYS:**

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence. University policy 861001 provides the procedures to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). This request must be made in the first fifteen days of the semester or the first seven days of a summer session in which the absence(s) will occur. The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed.

**DISABLED STUDENT POLICY:**

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic or Student Life program or activity. Disabled students may request help with academically related problems stemming from individual disabilities from their instructors, school/department chair, or by contacting the Chair of the Committee for Continuing Assistance for Disabled Students and Director of the Counseling Center, Lee Drain Annex, or by calling (936) 294-1720.

**COURSE SCHEDULE:** On the last page of this syllabus is a **tentative** course schedule. It is correct to the best of my knowledge at the beginning of the semester. However, please note that all assignments and dates (including exam dates) are subject to change if necessary.

**TENTATIVE  
COURSE OUTLINE  
ACC 4316.02 - Room 303  
Fall, 2017**

DATE	TOPIC	TEXTBOOK ASSIGNMENT
Aug 24	Organize class; Unit1	
29	Unit 1	
31	Unit 2	E1-3, E1-14 E1-15, E1-23
Sep 5	Unit 2	P1-31, P1-33, P1-34
7	Unit 2	E2-1, E2-7, E2-12, P2-25
12	Unit 3	P2-27, P2-34, E3-1, E3-3
14	Unit 3	E3-15, E3-16, P3-38
19	<b>EXAM I (Units 1, 2, 3)</b>	
21	Unit 5	
26	Unit 5	E5-6
28	Unit 5	E5-4, E5-9
Oct 3	Unit 5	E5-15, E5-16
5	Unit 5	P5-32
10	Unit 5	P5-33
12	Unit 5	P5-35
17	Unit 5	P5-36
19	Unit 5	
24	<b>EXAM II (Unit 5)</b>	
26	Unit 6	
31	Unit 6	E6-6, E6-20
Nov 7	Unit 6	P6-34
9	Unit 7	P6-37
14	Unit 7	P7-23
16	Unit 7	P7-28, P7-30
21	Unit 8	P7-32
23	Thanksgiving Holiday	
28	Unit 8	P8-9, P8-13
30	Unit 8	P8-23, P8-26 P8-28, P8-29

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Dec 5      **EXAM III (Units 6, 7, 8) 1pm-3pm**