

THE UNIVERSITY OF TEXAS AT TYLER
SOULES COLLEGE OF BUSINESS
Spring 2026

COURSE NUMBER: ACCT 5395.060

COURSE TITLE: CPA Review Topics

INSTRUCTOR: Dr. Mary Fischer

REQUIRED MATERIAL: Becker Professional Educational

COURSE DESCRIPTION: Study of practical applications of accounting theory, recognition and reporting.

PREREQUISITE: Advisor approval

COURSE OBJECTIVES:

Upon the completion of the course, the student will be able to

- Identify accounting problems.
- Select the appropriate accounting standard to resolve an issue
- Apply the appropriate accounting standards pertaining to an issue
- Prepared to sit for a Section of the CPA exam.

CLASS MEETING: This is an online class with periodic scheduled Zoom class meetings at 6 pm on Mondays as outlined in the course calendar. **To be counted as present on the Zoom meeting, your video must be activated.** Course Modules are to be completed on the Becker Professional Education website. <https://online.becker.com/login> Assignments and assessments should be completed on the dates outlined in the course calendar.

TEACHING METHOD: Online instruction with self-paced learning and **yes, modules can be completed before the due dates.**

OFFICE NUMBER: Soules College of Business 350.19 mfischer@uttyler.edu
Special zoom meetings can be arranged. Contact Dr Fischer at 903-530-9090 if you have questions.

OFFICE HOURS: Office hours are by appointment.

EVALUATION:

Course modules completed on the Becker Professional Education web site will be monitored. The 6 pm Zoom class meetings include a discussion among class members of educational issues and concerns that develop during the term. Your responsibility is to be successful in this class and stay current with the module assignments. Rather than blame the system, take inventory of the issues to see what can be done to solve the issue. Before offering an excuse, let me know what you did to solve the problem.

Your grade in the course will be based on the following criteria:

SECTION	
Becker Module & Videos 1-6	30%
Mini Exams (3)	45%
Final Exam SE (2)	15%
Participation	10%

Note:

Assignments and evaluation are subject to update and change by the Professor

It is highly recommended that you keep up with the module work assignments as much as possible.

Grade: Weighted average total 90%+= A, 80%-89.9%=B, 70%-79.9%= C, 60%-69.9%=D, 59.9% or less=F

UT Tyler Honor Code

Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.

Students Rights and Responsibilities

To know and understand guidance that affect your rights and responsibilities as a student at UT Tyler, please follow this link:

<http://www.uttyler.edu/wellness/rightsresponsibilities.php>

University Policies

To know and understand the academic and syllabus policies that impact you as a student at UT Tyler, please follow this link:

<http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf>

CLASS AI POLICY

The work submitted by students in this course will be generated by themselves. This includes all process work, artifacts, editing, and final products. This extends to group assignments where students must create collaboratively. An instance of the following constitutes a violation of UT Tyler's Honor Code: a student has another person/entity assigned to their assignment, which includes purchasing work from a company, hiring a person or company to complete an assignment previously submitted assignment and/or using AI tools (such as ChatGPT).

STUDENT RESOURCES

- [UT Tyler Student Accessibility and Resource \(SAR\) Office](#) (provides needed accommodations to students with disabilities, access and learning)
- [UT Tyler Writing Center](#)
- [The Mathematics Learning Center](#)
- [UT Tyler PASS Tutoring Center](#)
- [UT Tyler Supplemental Instruction](#)
- [Upswing \(24/7 online tutoring\) - covers nearly all undergraduate course areas](#)
- [Robert Muntz Library and Library Liaison](#)
- [Canvas 101](#) (learn to use Canvas, proctoring, Unicheck, and other software)
- Digital Support Toolkit (for supported courses only. Students are automatically enrolled in the toolkit for support)
- LIB 422 -- Computer Lab where students can take a proctored exam
- [The Career Success Center](#)
- [UT Tyler Testing Center](#)
- [Office of Research & Scholarship Design and Data Analysis Lab](#)

Additional Resources for Students

- [UT Tyler Counseling Center](#) (available to all students)
- [MySSP App](#) (24/7 access to Student Support Program counseling through phone or chat and online wellness resources in multiple languages)
- [Student Assistance and Advocacy Center](#)
- [Military and Veterans Success Center](#) (supports for our military-affiliated students)
- [UT Tyler Patriot Food Pantry](#)
- [UT Tyler Financial Aid and Scholarships](#)
- [UT Tyler Student Business Services](#) (pay or set up payment plans, etc.)
- [UT Tyler Registrar's Office](#)
- [Office of International Programs](#)
- [Title IX Reporting](#)
- [Patriots Engage](#) (available to all students. Get engaged at UT Tyler.)

UNIVERITY POLICIES AND INFORMATION

Withdrawing from Class

Students may [withdraw](#) (drop) from this course using the [Withdrawal Portal](#). Withdrawing (dropping) this course can impact Scholarships, Veteran Benefits, Exemptions, Waivers, International Student Status, housing, and degree progress. Please consider your options, speak with your advisor, and visit the One-Stop Service Center (STE 230) or email enroll@uttyler.edu for information about your student account and the possible impacts to withdrawing. We want you to make an informed decision. UT Tyler faculty and staff often can provide additional support options or assistance. Make sure to carefully [read the implications for withdrawing from this course](#).

[instructions](#) on using the [Withdrawal portal](#)..

Texas law prohibits students from dropping more than six courses during their entire undergraduate career*. The six courses may be dropped from other 2-year or 4-year Texas public colleges and universities. Consider the impact withdrawing from this class has on other areas, such as financial implications. We encourage you to consult your advisor(s) and Enrollment Services for additional information. **CAUTION #1:** Withdrawing before census day does not mean you get a full refund. Please see the [Tuition and Fee Refund Schedule](#). **CAUTION #2:** International students must check with the [Office of International Programs](#) before withdrawing. All international students must maintain student status for fall and spring terms. **CAUTION #3:** All UT Tyler Athletes must check with the Athletic Academic Coordinator before withdrawing from a course. **CAUTION #4:** All veterans or military-affiliated students should consult with the [Military and Veterans Success Center](#).

* Students who began college for the first time before 2007 are exempt from this law.

Final Exam Policy

Final examinations are administered as scheduled. If unusual circumstances require that special arrangements be made for a student to take an examination at a later date, the Dean of the appropriate college, after consultation with the faculty member involved, may authorize an exception. Faculty members must maintain student final examination papers for a minimum of three months following the examination date.

Incomplete Grade Policy

If a student, because of extenuating circumstances, is unable to complete all of the requirements for a course by the end of the semester, the instructor may recommend an Incomplete (I) for the course. The "I" may be assigned in place of a grade *only when all of the following criteria are met:* (a) the student has been making satisfactory progress in the course; (b) the student is unable to complete all course requirements because of circumstances that are beyond personal control and are acceptable to the instructor, and (c) the student presents the instructor with a written statement of the circumstances that are beyond personal control and acceptable to the instructor by the date that the final grade roster is due. The semester credit hours for an Incomplete will not be used to calculate the grade point average. The student and the instructor must submit an Incomplete Form detailing the work required and the time by which the work must be completed to the respective department chair or college dean for approval. The time limit established must not exceed one year. Should the student fail to complete the work for the course within the time limit, then the instructor may assign zeros to the unfinished work, compute the course grade, and assign the appropriate grade. If a grade has yet to be assigned within one year, then the Incomplete will be changed to an F. If a student initially took a course under the CR/NC grading basis, this may adversely affect the student's academic standing.

Grade Appeal Policy

Disputes regarding grades must be initiated within sixty (60) days from the date of receiving the final course grade by filing a grade appeal with the instructor who assigned the grade. A grade appeal should be used when the student thinks the final course grade awarded does not reflect the work completed or the grade earned on assessments or follow the grading scale as documented in the syllabus. The student should provide the rationale and attach supporting document about the grades earned. The form should be sent via email to the faculty member who assigned the grade. The faculty member reviews the rationale and supporting documentation and completes the instruction section of the form. The instructor may change the grade for the student, even if a grade change is made at this level. If the student is not satisfied with the decision, the student may appeal to the Chairperson of the department from which the grade was issued. In situations where there is an allegation of capricious grading or unlawful actions, appeals may go beyond the Chairperson to the Dean or the Dean's designee of the college from which the grade was issued, with the decision being final. The Grade Appeal form is found in the [Registrar's Form Library](#).

NOTE: The Grade Appeal Form is different from the Application for Appeal form submitted to the Student Appeals Committee on grade disputes as described in this policy.

Disability/Accessibility Services

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act, the University of Texas at Tyler offers accommodations to students with learning, physical, and/or psychological disabilities. If you have a disability that impacts your ability to succeed in your previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler/> and fill out the application. The Student Accessibility and Resources (SAR) office will contact you when your application has been submitted and an appointment is made.

Assistant Director Student Accessibility and Resources/ADA Coordinator. For more information, including filling out an application for disability services, please visit the SAR webpage at <https://www.uttyler.edu/disability-services>, the SAR office located in the Robert Muntz Building, or email saroffice@uttyler.edu, or call 903.566.7079."

Military Affiliated Students

UT Tyler honors the service and sacrifices of our military-affiliated students. If you are a student who is a veteran, on active duty, in the National Guard, or a military spouse or dependent, please stay in contact with your faculty member if any aspect of your military or family situation makes it difficult for you to fulfill the requirements of a course or creates disruption in your academic program. Let your faculty member aware of any complications as far in advance as possible. Your faculty member is willing to work with you in contact with university staff who are trained to assist you. The [Military and Veterans Success Center \(MVSC\)](#) has resources for military-affiliated students. The MVSC can be reached at MVSC@uttyler.edu or via phone at 903.565.5972.

Students on an F-1 Visa

To remain in compliance with Federal Regulations requirements you must do the following:

- Traditional face-to-face classes: Attend classes on the regular meeting days/times.
- Hybrid Classes: Attend all face-to-face classes convened by the instructor according to the schedule set for your course.
- Online course: Only one online course can count toward your full-time enrollment. Students are expected to be fully aware of the requirements for the online course.

Academic Honesty and Academic Misconduct

The UT Tyler community comes together to pledge that "Honor and integrity will not allow me to lie, cheat, or steal, nor will I tolerate those who do." Therefore, we enforce the [Student Conduct and Discipline policy](#) in the Student Manual Of Operating Procedures.

FERPA

UT Tyler follows the Family Educational Rights and Privacy Act (FERPA) as noted in [University Policy 5.2.3](#). The course follows the requirements to protect your confidential information.

Absence for Official University Events or Activities

This course follows the practices related to [Excused Absences for University Events or Activities](#) as noted in the Catalog.

Absence for Religious Holidays

This course follows the practices related to [Excused Absences for Religious Holy Days as noted in the Catalog](#).

Absence for Pregnant Students

This course follows the requirements of Texas Laws SB 412, SB 459, SB 597/HB 1361 to meet the needs of pregnant and parenting students. The supports afforded pregnant students includes excused absences. Faculty who are informed by a student of needing this support should refer the student to the Parenting Student Liaison. NOTE: Students must work with the Parenting Student Liaison in order to receive support. Faculty who are informed by a student of needing this support should reach out to the Parenting Student Liaison at parents@uttyler.edu and also complete the [Pregnant and Parenting Student Support Form](#).

Campus Carry

We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders should carry their weapons responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry>.