# THE UNIVERSITY OF TEXAS AT TYLER

 **SOULES COLLEGE OF BUSINESS**

 **Summer 2022**

**COURSE NUMBER:** ACCT 5395.560

**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 sir for the FAR 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:** Zoom office house are Thursday afternoons 30 minutes prior to the scheduled Zoom class meeting on the course calendar. Other times may be made by appointment with Dr. Fischer.

**COURSE CALENDAR**

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| --- | --- | --- |
| **Class**  |  |  |
| **Week beginning** |  | **Becker Module**  |
|  |  | Introduction and overview submit study plan  |
| May 9 |  | **F1 - Conceptual Framework and Financial Reporting** |
| May 16 |  | **F2 - Financial Reporting and Disclosures** |
| May 23 |  | **F3 - Assets and Related Topics** |
| May 30 |  | **F4 - Investments, Business Combinations, and Goodwill** |
| June 6 | Min Ex 1 |  |
| June 13 |  | **F5 - Liabilities** |
| June 20 |  | **F6 - Leases, Derivatives, Foreign Currency Accounting, and Income Taxes** |
| June 27 |  | **F7 - Equity, EPS, and Cash Flows** |
| July 4 | Min Ex 2 |  |
| July 11 |  | **F8 - NFP Accounting and Governmental Accounting: Part 1** |
| July 18 |  | **F9 - Governmental Accounting: Part 2** |
| July 25 |  | **F10 - Governmental Accounting: Part 3** |
| August 1 | Min Ex 3  |  |
| August 4 | SE 1  |  |
| August 7  |  | **Submit Summer Session Grades** |

Dates highlighted in yellow Zoom class meeting 6 pm to 7 pm

**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:

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| --- | --- |
| Becker Modules 1-10  |  70% |
| Mini Exams (3) | 15% |
| Final Exam SE 1 | 10% |
| Participation Zoom Meetings  | 5% |
|  |  |

Class members are required to submit their module Performance Dashboard summary report to mfischer@uttyler.edu via email each Sunday (10:00 pm) in a timely fashion. 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%=B, 70%-79%= C, 60%-69%=D, 59% or less=F

Grading for the final exam:

A = 75% and above

B = 70% to 74%

C = 60% to 69%

D = 50% to 59%

F = 49% and below

**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>

**Important Dates**

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| Final date to apply for August 2022 graduation is June 15, 2022Last day to drop course with W is Thursday July 7, 2022 Final exam score due August 7, 2022 |
| **Note:**Assignments are subject to update and change by the Professor  |