

THE UNIVERSITY OF TEXAS AT TYLER
SOULES COLLEGE OF BUSINESS
Summer 2021

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 sit 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 by the end-of-the-day (11:59 pm) on Sundays 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

OFFICE HOURS: Zoom office hours are Thursday afternoons 30 minutes prior to the scheduled Zoom class meeting on the course calendar. Other times may be made by appointment.

COURSE CALENDAR

Class	Becker		
Dates	Molule #	Course Modules	Expected completion
May 10 zoom		Introduction and overview - submit Study Pan	May 11
May 17	1	Conceptual Framework and Financial Reporting	May 16
May 24 zoom	2	Financial Reporting and Disclosures	May 23
May 31		Momorial Day	
June 7	3	Assets and Related Topics	May 30
June 14 zoom	4	Investments, Business Combinations, and Goodwill	June 3
June 21	5	Liabilities	June 10
June 28 zoom		Mid-term assessment	June 27
July 5	6	Leases, Derivatives, Foreign Currency Accounting, and Income Taxes	July 5
July 12 zoom	7	Pensions and Equity	July 11
July 19	8	EPS, Cash Flows, and NFP Accounting	July 18
July 26 zoom	9	State and Local Governments : Part I	July 25
August 2	10	State and Local Governments : Part II	August 1
August 7 zoom		Final Exam-TBA	August 7

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:

Becker Modules 1-10	80%
Mid-term Exam	5%
Final Exam	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) beginning May 16. 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

Final date to apply for August 2021 graduation is June 15, 2021

Last day to drop course with W is Thursday July 9, 2021

Final exam score due August 8, 2021

Note:

Assignments are subject to update and change by the Professor