

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 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 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 hours 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

Class

Week beginning

Becker Module

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

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

Final date to apply for August 2022 graduation is June 15, 2022

Last 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