# THE UNIVERSITY OF TEXAS AT TYLER

**SOULES COLLEGE OF BUSINESS**

**Summer 2024**

**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 BEC or 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](mailto: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 Monday afternoons 30 minutes prior to the scheduled Zoom class meeting on the course calendar. Other times may be made by appointment with Dr. Fischer.

**FAR SECTION**

**COURSE CALENDAR**

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| |  |  |  | | --- | --- | --- | | **Module** |  |  | | **should be completed** | | **Becker Module** | | **week ending** |  |  | | 5/17/24 |  | **Getting Started** | | 5/24/24 |  | **F1 - Financial Reporting** | | 5/31/24 |  |  | | 6/7/24 |  | **F2 - Financial Reporting and Disclosures** | | 6/14/24 |  | **Min Exam 1** | | 6/21/24 |  | **F3 - Assets and Related Topics** | | 6/28/24 |  | **F4 – Liabilities** | | 7/5/24 |  | **Mini Exam 2** | | 7/12/24 |  | **F5 – Investments, Statement of Cash Flows and Income Tax** | | 7/19/24 |  |  | | 7/26/24 |  | **F6 – NFP Accounting and Government Accounting** | |  |  | **Mini Exam 3** | | 8/2/24 |  | **Simulation 1** | | 8/9/24 |  | **Simulation 2** | |  |  |
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**EVALUATION:**

Course modules completed on the Becker Professional Education web site will be monitored. The 6 pm Zoom class meetings (noted in yellow) 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 have done to solve the problem.

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

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| **FARS SECTION**  Becker Modules 1-6 | | 65% |
| Mini Exams (3) | 15% | |
| Final Exam SE (2) | 10% | |
| Participation Zoom Meetings | 10% | |
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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>

**Important Dates**

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| Final date to apply for August 2024 graduation is June 19, 2024  Last day to drop course with W is Friday July 12, 2024  Final scores due August 12 2024 |
| **Note:**  Assignments are subject to update and change by the Professor |