



TEXAS A&M UNIVERSITY  
**SAN ANTONIO**

ACCT 4314:600, **Business Combinations**, Fall 2024, CRN: 10370

Department of Accounting & Finance, College of Business

**Course Syllabus**

<b>Class Modality:</b>	<b>Online Asynchronous</b>
<b>Class Duration:</b>	08/26 - 12/13
<b>Instructor:</b>	Dr. Jesus R. Jimenez-Andrade, Office: BLH 241 K Tel: 210-784-2377 E-Mail: <a href="mailto:jesus.jimenez@tamusa.edu">jesus.jimenez@tamusa.edu</a>
<b>Course Website:</b>	<a href="https://tamusa.blackboard.com/">https://tamusa.blackboard.com/</a>
<b>Office Hours:</b>	M 3:30 pm - 5:30 pm W 5:00 pm - 7:00 ( <a href="https://tamusa.webex.com/meet/jandrade1">https://tamusa.webex.com/meet/jandrade1</a> ) and by appointment. (webex meetings only)

**Catalog Course Description:** This course comprises a detailed examination of advanced accounting topics, which culminates in students preparing consolidated financial statements for business combinations, mergers and consolidations, and investments in subsidiaries. Emphasis is given to the elimination of intercompany transactions and to the issues of consolidating the statements of complex entities which have indirect and mutual holdings in other corporations.

**Course Objectives:** Students will develop the fundamental critical thinking and theoretical skills to identify each of business combination and the implications in the process of consolidation of financial statements, as well as the related ethical implications.

**Prerequisites:** ACCT 3304 and 3303. Students who do not meet the pre-requisites must contact the instructor immediately.

**Student Learning Outcomes:**

After successful completion of this course, students will be able to:

1. Identify and articulate each of the business combinations;
2. Measure and recognize the fundamental business combinations;
3. Identify the elements of the consolidated financial statements;
4. Elaborate basic consolidated financial statements;
5. Understand the relevance of the consolidated worksheet.

**AACSB Assessment:**

The College of Business is in the process of applying for AACSB accreditation. As part of that process, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery and retention of the above course outcomes.

**COVID-19 Safety Protocol:** Due to the current pandemic environment, all university personnel (faculty, students and staff, etc) are required to adhere to mandated procedures and guidelines as communicated through university communications. For details and updated information on COVID-19 safety protocol please visit <https://www.tamusa.edu/community-safety-together/index.html>.

**Required Materials:**

- Textbook: *Advanced Accounting, 14th Edition, 2019*. By Joe Ben Hoyle, Schaefer and Douppnik. McGraw-Hill Education.
- **Blackboard:** Connect to <http://tamusa.blackboard.com>. You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard.
- **SAM:** In addition to the assignments in Blackboard, you may complete exams and assignments in an online homework management system called SAM. Instructions on how to obtain online access and a link to the website will be provided as a separate handout.
- **Software:** If the case needed, you may be required to use Microsoft Visio, Microsoft Access and Microsoft Project. These products are available in the computer labs on campus. You will also be able to download the installation software from the Microsoft software center. You will receive your login name and password at your Jaguar email address. Additional software tools will be required, for example, Microsoft Dynamics, Microsoft BI, Microsoft Project, Microsoft Visio, the JAVA SE Runtime Environment, Acrobat Reader, Flash Player and Windows Media Player. Instructions and website links or additional software will be available online if needed.
- **Computer Hardware:** In order to participate in online sessions you will need a computer with an internet connection, a microphone, a speakers/headphones and a camera. To complete the class work, you will need appropriate software installed on the computer.
- **Time Expectation for coursework:** You are expected to spend 8-12 hours per week for the course. Based on the background, some student may require more time. Time spent may be longer when assignment/exams are due.

**Other Recommended / Reading Materials:** Additional reading materials are available on the course website.

- Hitt, M. A., King, D., Krishnan, H., Makri, M., Schijven, M., Shimizu, K., & Zhu, H. (2009). Mergers and acquisitions: Overcoming pitfalls, building synergy, and creating value. *Business Horizons*.
- Mayo, A. (2001). The human value of the enterprise. *London: Nicholas Brealey Publishing*.
- Marks, M. L., & Mirvis, P. H. (2010). Joining forces: Making one plus one equal three in mergers, acquisitions, and alliances. *John Wiley & Sons*.
- Accounting Standards Codification (but not limited) 805, 808, 810, 820, 850 – updated by the FASB.

## Artificial Intelligence (AI) Policy:

This course assumes that all work submitted by students will be generated by the students themselves, working individually or in groups. Students should not have another person/entity write any portion of an assignment for them, which includes using artificial intelligence (AI) tools like ChatGPT.

### *Course Requirements every student must fulfill in order to succeed in course:*

1. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
2. Students should keep current with all course assignments, quizzes, and examinations.
3. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.
4. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
5. For all classwork, exams, quizzes etc., if a student is completing it off-campus, then they are responsible for availability of internet connectivity. Extensions will **not** be granted for lack of availability of internet connections.
6. Students should remember that online and hybrid courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.
7. For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.
8. For online synchronous courses, there will be online class sessions as indicated. Students are expected to attend the online session at the given time. All materials will be made available through Blackboard or through online links.

**Grading Policy:** The final course grade will be based on your performance on the quizzes, exams, assignments and class participation using the following weights:

Assignments/activities	25%
Exam 1	15%
Exam 2	15%
Exam 3	15%
Exam 4	15%
Final Exam (as per University Schedule)	15%
Total	100%

The final letter grades will be assigned as follows: Above 90%  $\Rightarrow$  A; 80 – 89%  $\Rightarrow$  B; 70 – 79%  $\Rightarrow$  C; 60 – 69%  $\Rightarrow$  D; Below 60%  $\Rightarrow$  F.

This course has a requirement of a grade of D as a minimal grade for satisfactory completion of this course.

**Examinations and Quizzes:** There will be mandatory exams and a final exam (as per university schedule). Being absent for any exam will result in a grade of zero for that. The exams may consist, but not limited to, of conceptual multiple-choice questions, problem solving questions and open-ended questions. The exam materials will come from lecture videos, the textbook, and class assignments.

Questions will emphasize understanding and applications of concepts and topics covered in the video lessons and assignments.

**Proctored Exams:** Examinations in this class may/will be administered using secure online testing services. Details regarding proctored test sign up and administration will be provided before and during the exam.

**Assignments/ Research papers:** There will be several assignments the course. Individual assignment statements and due dates will be posted through Blackboard. For all assignment and quiz problems, ALL intermediate work of the problem solution steps MUST be shown if applicable. This includes the use of the formula, journal entries, the values substituted in the formulas for problem solution, as well the intermediate steps of the arithmetic computation, if applicable. The units of measurement are extremely important and MUST be shown at each stage of the computation. Considerable points will be taken off for not following these requirements.

**Online individual / Group Activities:** Online individual participation is expected during the course. Team groups will be assigned during the semester to complete in-class activities as well as for the final project.

**Make up and Late Assignment/exam/quiz policy:** As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments/exams/quizzes. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam.

**Course Drop Policy:** Refer to the University Drop policies for this matter found in the institutional website.

**Class conduct and civility code:** Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions in class and online, including the following:

1. Review the recorded lessons.
2. It is the students' responsibility to obtain and be able to use the required materials and software for this class.
3. Student must retain copies of all assignments and graded work for verification purposes, and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails until final grade is received.
4. For any questions about the exams and assignments, a student should contact the instructor, well in advance of the day they are due, so the instructor may have enough time to provide feedback.
5. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to a student e-mail messages and voice messages within 48 hours during week days (Monday-Friday).
6. If applicable, all assignment submissions will be posted in Blackboard. By the due date and time. Submission window may close or marked late, even if late by one second.
7. Exams are individual. No external support of any kind rather than the described in this syllabus or in the exam rules is accepted.

Anyone violating these policies may be subject to disciplinary actions.

**Class Effort and Participation:** A vital part of every student's education is regular attendance of class meetings (for face-to-face/hybrid classes/online synchronous classes) or regular review of class materials posted by the instructor for asynchronous classes. Any absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. Students are responsible for the materials covered in class. The course covers a lot of material and most students find at least some parts of it difficult. Class participation is highly encouraged as it makes the class more interesting and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns. Good attendance and participation will be rewarded when final grades are assigned.

The course is intensive and challenging and you are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important, and may vary considerably based on student background. However, a **minimum** of three hours of work outside the class is expected for every one hour of class period per week. Reading the assigned chapter(s) and having some familiarity with them before class is mandatory for the understanding lectures.

**University Email Policy and Course Communications:** All correspondence between professors and students must occur via tamusa email accounts or Blackboard messages. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

**Academic Misconduct Policy:** Texas A&M University-San Antonio students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education, and follow the Texas A&M University-San Antonio Code of Conduct. For more information please visit the Office of Student Rights & Responsibilities website <http://bit.ly/TAMUSAStudentRR>.

Academic misconduct includes, but is not limited to, cheating, plagiarism, multiple submissions, collusion, lying and bribery. In cases of academic misconduct, students may be subject not only to grade sanctions in courses but to disciplinary action. If a student wishes to appeal the decision of suspension or expulsion due to violations of academic misconduct, they must initiate their appeal as outlined within the Student Code of Conduct.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software. Posting of any class work given to student, or solutions, or discussion, on publicly accessible forums or on social media is not permissible unless explicit written permission have been granted by the instructor.

### ***Fall 2023 ACCT 4314:600 Class Schedule***

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. The instructor reserves the right to amend, alter, change, delete or modify the provisions of the schedule.

**Recorded lessons will be posted on Wednesdays.**

<i>Week</i>	<i>Chapter and Topic</i>	<i>Assignments and activities Due Monday 11:59 pm</i>	<i>Exams</i>
1	Syllabus and introduction		
2	Chapter 1. The Equity Method of Accounting for Investments.	Activity 1	
3	Chapter 1. The Equity Method of Accounting for Investments.	Activity 2	
4	Chapter 1. The Equity Method of Accounting for Investments.	Assignment Chapter 1	
5	Chapter 2. Consolidation of Financial Information.	Activity 3	Exam Chapter 1
6	Chapter 2. Consolidation of Financial Information.	Activity 4	
7	Chapter 2. Consolidation of Financial Information.	Assignment Chapter 2	
8	Chapter 3. Consolidations—Subsequent to the Date of Acquisition.	Activity 5	Exam Chapter 2
9	Chapter 3. Consolidations—Subsequent to the Date of Acquisition.	Activity 6	
10	Chapter 3. Consolidations—Subsequent to the Date of Acquisition.	Activity 7	
11	Chapter 3. Consolidations—Subsequent to the Date of Acquisition.	Assignment Chapter 3	
12	Chapter 4. Consolidated Financial Statements and Outside Ownership.	Activity 8	Exam Chapter 3
13	Chapter 4. Consolidated Financial Statements and Outside Ownership.	Assignment Chapter 4	
14	Chapter 5. Consolidated Financial Statements—Intra-Entity Asset Transactions.	Activity 9	Exam Chapter 4
15	Chapter 5. Consolidated Financial Statements—Intra-Entity Asset Transactions.	Activity 10	
16	Chapter 5. Consolidated Financial Statements—Intra-Entity Asset Transactions.	Assignment Chapter 5	
	Reading Days – No class meetings		

	Final Exam – As per University Schedule		Final Exam Chapter 5
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## IMPORTANT POLICIES AND RESOURCES

**Academic Accommodations for Persons with Disabilities:** The Americans with Disabilities Act Amendments Act (ADAAA) of 2008 and the Rehabilitation Act of 1973 are federal anti-discrimination statutes that provide comprehensive civil rights protection for persons with disabilities. Title II of the ADAAA and Section 504 of the Rehabilitation Act require that students with disabilities be guaranteed equal access to the learning environment through the provision of reasonable and appropriate accommodation of their disability. If you have a diagnosed disability that may require an accommodation, please contact Disability Support Services (DSS) for the coordination of services. The phone number for DSS is (210) 784-1335 and email is [dss@tamusa.edu](mailto:dss@tamusa.edu).

**Academic Learning Center:** All currently enrolled students at Texas A&M University-San Antonio can utilize the Academic Learning Center for subject-area tutoring. The Academic Learning Center is an appointment based center where appointments are made through the Navigate platform. Students access Navigate through Jagwire in the Student Services tab. The Center is active on campus outreaching to students to highlight services offered. You can contact the Academic Learning Center by emailing [tutoring@tamusa.edu](mailto:tutoring@tamusa.edu) or calling (210)-784-1332. Appointments can also be made through JagWire under the services tab.

**Counseling Resources:** As a college student, there may be times when personal stressors interfere with your academic performance and/or negatively impact your daily functioning. If you or someone you know is experiencing life stressors, emotional difficulties, or mental health concerns at Texas A&M University – San Antonio, please contact the Student Counseling Center (SCC) located in Modular C, Room 166 (Rear entrance) or call 210-784-1331 between the hours of 8:00AM and 5:00PM. All mental health services provided by the SCC are free, confidential (as the law allows), and are not part of a student’s academic or university record. SCC provides brief individual, couples, and group therapy, crisis intervention, consultation, case management, and prevention services. For more information, please visit [www.tamusa.edu/studentcounseling](http://www.tamusa.edu/studentcounseling)

In a crisis situation, please walk-in to the Student Counseling Center (SCC) any time between the hours of 8:00AM and 5:00PM to be seen by a licensed clinician. After hours, please contact UPD at 911 or text “HOME” to 741-741 24/7/365 to connect with a trained crisis counselor. The National Suicide Prevention hotline also offers a 24/7/365 hotline at 1-800-273-8255.

**Emergency Preparedness:** JagE Alert is Texas A&M University-San Antonio’s mass notification. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email and/or phone call with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>.

More information about Emergency Preparedness and the Emergency Response Guide can be found here: <https://www.tamusa.edu/upd/index.html>.

**Financial Aid and Verification of Attendance:** According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended the first week of class. Any student receiving federal financial aid who does not attend

the first week of class will have their aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

**Jaguar Writing Center:** The Jaguar Writing Center provides writing support to graduate and undergraduate students in all three colleges. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. The Writing Center is currently holding all appointments digitally. Students can schedule appointments with the Writing Center in JagWire under the student services tab. Students wanting to work in realtime with a tutor can schedule an “Online Appointment.” Students wishing to receive asynchronous, written feedback from a tutor can schedule an “eTutoring” appointment. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website at [www.tamusa.edu/Writing-Center](http://www.tamusa.edu/Writing-Center). The Writing Center can also be reached by emailing [writingcenter@tamusa.edu](mailto:writingcenter@tamusa.edu).

**Meeting Basic Needs:** Any student who has difficulty affording groceries or accessing sufficient food to eat every day, or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to contact the Dean of Students ([DOS@tamusa.edu](mailto:DOS@tamusa.edu)) for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to provide any resources they may possess.

**Military Affairs:** Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and special circumstances (e.g., upcoming deployment, drill requirements, disability accommodations). You are also encouraged to visit the Patriots’ Casa in-person room 202, or to contact the Office of Military Affairs with any questions at [military@tamusa.edu](mailto:military@tamusa.edu) or (210)784-1397.

**Religious Observances:** Texas A&M University-San Antonio recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

**Respect for Diversity:** We understand that our students represent diverse backgrounds and perspectives. When we are equity-minded, we are aware of differences and inequalities and are willing to discuss them so we can act to resolve them. The University is committed to building cultural competencies, or the attitudes, skills, and knowledge that enable individuals and organizations to acknowledge cultural differences and incorporate these differences in working with people from diverse cultures. Respecting and accepting people different than you is vital to your success in the class, on campus, and as a future professional in the global community. While working together to build this community we ask all members to:

- Share their unique experiences, values, and beliefs.
- Be open to the views of others.
- Honor the uniqueness of their colleagues.
- Value each other’s opinions and communicate respectfully.
- Keep confidential discussions that the community has of a personal (or professional) nature.
- Use this opportunity together to discuss ways in which we can create an inclusive environment in this course and across the A&M-San Antonio community.

**The Six-Drop Rule:** Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops



(i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student's GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as "F" grades and will impact the student's GPA.

**Statement of Harassment and Discrimination:** Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equality of opportunity and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality, diversity, pluralism and the uniqueness of the individual within our state, nation, and world. All decisions and actions involving students and employees should be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, gender identity, or gender expression. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Texas A&M University-San Antonio faculty are committed to helping create a safe learning environment for all students and for the university as a whole. If you have experienced any form of sex- or gender-based discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking, know that help and support are available. A&M-San Antonio has staff members trained to support survivors in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such incidents to the university. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and other healthcare providers are required to report information about such discrimination and harassment to the university. This means that if you tell a faculty member about a situation of sexual harassment or sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator. If you wish to speak to a confidential employee who does not have this reporting responsibility, you can contact the Student Counseling Center at (210) 784-1331, Modular C.

### **Students' Rights and Responsibilities:**

The purpose of the following statement is to enumerate the essential provisions for the student freedom and responsibility to learn at Texas A&M University-San Antonio. All students are required to follow all policies and regulations as set forth by The Texas A&M University System. This includes the [A&M-San Antonio Student Code of Conduct](#).

#### *Students' Rights*

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no university rule or procedure that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution.
2. Each student shall have the right to participate in all areas and activities of the university, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, genetic information or veteran status in accordance with applicable federal and state laws.
3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of university student rules shall be assured a fundamentally fair process.

### *Students' Responsibilities*

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty and the administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, Student Code of Conduct, on our website, University Catalog and students must comply with them and the laws of the land.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire university community.
4. A student has the responsibility to recognize the University's obligation to provide an environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notification.
6. We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

### **Key Dates For Fall 2024 Semester**

The complete academic calendar is available online:

August 26 Monday First class day  
September 2 Monday Labor Day Holiday - No classes  
September 3 Tuesday Last day to register  
September 11 Wednesday Census Date  
September 12 Thursday Drop for non-payment  
October 7-October 18 Monday-Friday Midterm grading period  
November 11 Monday Last day to drop with an automatic grade of "W"  
November 19 Tuesday Last day to withdraw from the university  
November 27 Wednesday Study day - No classes  
November 28-November 30 Thursday-Saturday Thanksgiving Holiday - No classes  
December 5 Thursday Last day of scheduled classes for weekday classes  
December 6 Friday Study day - No classes  
December 7-December 13 Saturday-Friday Final examinations  
December 13 Friday End of term  
December 16 Monday All grades due by noon  
December 17 Tuesday Commencement  
December 19 Thursday Grades available in JagWire  
December 24-January 1 Tuesday-Wednesday Winter Break