



TEXAS A&M UNIVERSITY
SAN ANTONIO

ACCT 4314 – 900: Business Combinations

Spring 2025; CRN: 23932

Department of Accounting & Finance, College of Business

Course Syllabus

Class Modality: Hybrid
Class Meeting Time and Location: Thursday 5:30 PM – 6:45 PM; CAB 334
Class Duration: 01/21 – 05/13

Instructor: Professor Xingyuan (Miko) Fei, Ph.D., CPA

Office: BLH 241-J

Tel: 210-784-2378

E-Mail: xfei@tamusa.edu

Student emails will receive a reply within two business days.

Office Hours:

M	9:00 AM – 2:00 PM (online)
R	2:00 PM – 5:00 PM (in-person) & by appointment

Prerequisites:

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

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:

To further students' understanding of:

- 1) The economic theories that govern the need for consolidated financial statements.
- 2) The entries and eliminations for consolidating parent-subsidary financial statements.
- 3) Technical skill in determining the appropriate consolidation entries.
- 4) Technical skill in completing the consolidation worksheet.
- 5) Technical skill in completing consolidated financial statements for complex business organizational forms.

Student Learning Outcomes:

Upon completion of the course, students are expected to:

- 1) identify and articulate each of the business combinations;

- 2) demonstrate a conceptual understanding of the consolidation process;
- 3) be able to measure and recognize the required consolidation entries;
- 4) be able to accurately complete a consolidation worksheet;
- 5) be able to prepare required journal entries, ledgers, and consolidated financial statements.

Required Materials:

- **Textbook:** *Advanced Accounting* by Joe Ben Hoyle, Thomas Schaefer and Timothy Douppnik, 2024, **15th edition** (published by McGraw-Hill)
 - Students are required to read related chapters from the textbook before the class.
- **Blackboard:** <http://tamusa.blackboard.com>
 - The most up to date syllabus and other materials, including lecture slides, homework assignments, exams and course announcements will be posted to Blackboard.
 - **Discussion boards** are available via Blackboard for student communication and discussions as you see fit for class interaction in the online environment.
- **McGraw-Hill Connect access code (includes an electronic version of the textbook):**
 - You must have a Connect access code to complete the assignments/ exams for class.
 - Here is the URL you need to log into the correct Connect site for this class to have access to homework assignments and exams:
 - <https://connect.mheducation.com/class/x-fei-acct4314---spring-2025>
 - **If you have trouble using Connect**, visit <http://mpss.mhhe.com> for links to chat or e-mail support or call 1-800-331-5094.

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 do the writing of any portion of an assignment for them, which includes using artificial intelligence (AI) tools like ChatGPT, while the use of AI tools is allowed during the study process.

Course Communications:

I will communicate any clarifications, changes and/or additions during class or using announcements via **Blackboard**. Students should monitor this several times a day. You will be responsible for any information I communicate to you via Blackboard. If you have any questions, please send me an email (xfei@tamusa.edu) using your university student email.

Course requirements every student must fulfill in order to succeed in this course:

1. The course is intensive and challenging and you are expected to **take an active role in your own learning**. The structure of the class makes your individual study and preparation outside the class extremely important.
2. Students should remember that **hybrid courses** assume **greater** responsibility and independent learning skills by the student for their own learnings outcomes.
3. There are online units of learning posted to Blackboard. Students **MUST** complete the assigned course requirements on Blackboard and will be held accountable for all materials posted on Blackboard.

4. Ensure to set up expectation of time for this course. Change based on your course needs. You are expected to spend **3-6 hours per week** on the course. Based on the background, some students may need more time. Time spent may be longer when assignment/exams are due.
5. Do not delay. Plan to be successful by beginning your study NOW. The instructor will not be revising the grading systems based on anyone's initial poor performance.
6. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
7. Students should keep current with all course assignments and examinations.
8. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.

How to Be Successful in This Course:

In any course, a reliable structure to guide your learning of content is essential. Each week will follow the same basic format:

- *Before class:* You should read the corresponding pages in the book prior to class. We'll move at a quick pace during class so having some background knowledge will be helpful to understanding the lecture.
- *During class:* You should come to class ready to actively engage in learning the material. I can help to synthesize the material, point out the key concepts, and help structure your thinking. Students generally learn far more in less time during our class sessions than they do on their own.
- *After class:* You will complete the assigned homework. Be sure to drop by my office during the office hours or schedule an online zoom meeting if you have any questions related to the course materials.

Most of all, if at any time you think there is something more that I can do to help you, please don't hesitate to ask. I want you to enjoy the course, do the best you can, learn as much as you can, and understand the importance of accounting.

Grading Policy:

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

Class Attendance and Participation	10%
HW Assignments	30%
Term Project	15%
Mid-term Exam	20%
<u>Final Exam</u>	<u>25%</u>
Total	100%

The final letter grades will be assigned as follows: Above 90% ⇒ A; 80 – 89.99% ⇒ B; 70 – 79.99% ⇒ C; 60 – 69.99% ⇒ D; below 60% ⇒ F. **There will be no grading on a curve.**

This course has a requirement of a grade of C as a minimal grade for satisfactory completion of this course. If a student is found deficient in this course, the student must retake the course until the required minimum grade is achieved.

Class Attendance and Participation:

A vital part of every student's education is regular attendance of class meetings. You are expected to attend and participate in all class meetings. Excessive absences will negatively affect your learning and course grade. Students are strongly encouraged to ask questions in class, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns.

HW Assignments:

The best way to learn is to *do* accounting. Learning accounting takes a great deal of practice. Accordingly, homework is assigned for topics covered in the class. Students should work on homework assignments on their own. Some of the exam questions will be similar to the homework questions and examples in the lecture slides. Individual assignments and due dates will be posted through McGraw-Hill Connect and Blackboard. You can judge your development on the course by noting how well you understand the homework.

Term Project:

The objective of the project is to stimulate your **critical thinking**, get experience analyzing consolidated financial statements of publicly traded U.S. companies, and enable you to apply the concepts studied during the semester in ACCT 4314.

Examinations:

There will be two exams during the semester. The exams will consist of conceptual multiple-choice questions, problem solving questions, and journal entries questions. The exam materials will come from lecture notes, homework assignments, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class. Additional exam details will be provided prior to the test dates.

Make up and Late Exam/HW policy:

As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed exams/assignments. 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/exam.

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. Attendance may be taken at the beginning or the end of the class.
2. Students 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 till final grade is received.
3. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
4. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF and headphones removed.

5. For any questions about the exams and homework 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.
6. 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 student e-mail messages within 2 business days (Monday-Friday).

Anyone violating these policies may be subject to disciplinary actions.

Drop Policy:

You may drop the course with an automatic grade of W on or before the date listed in the academic calendar at www.tamusa.edu. The last date to drop a course, or withdraw from the University is also indicated in the academic calendar on the university website (www.tamusa.edu). If you wish to drop the class, you must submit the necessary paperwork to the proper authority. Students dropping a course are subject to all conditions listed in the university catalog.

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 dsupport@tamusa.edu.

Academic Learning Center:

The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments through the Brainfuse online tutoring platform. Brainfuse can be accessed in the Tools section of Blackboard. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu, calling (210) 784-1307, or visiting the Central Academic Building, room 202.

Counseling/Mental Health 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 are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment call 210-784-1331 or visit Modular C, Room 166 (Rear entrance).

All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services.

Crisis support is available 24/7 by calling the SCC at 210-784-1331 (after-hours select option '2'). For more information and self-help resources, please visit www.tamusa.edu/studentcounseling

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 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/uploadfile/folders/sdbowen23/pdf/pdf-635073426137928167-10.100.20.116.pdf>

University Email Policy and Course Communications:

All correspondence between professors and students must occur via University email accounts. You must have Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

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.

Meeting Basic Needs:

If you face challenges securing food, housing or other basic needs, you are not alone, and A&M-San Antonio can help during this time of crisis. We invite you to learn about the many resources available to support you by visiting the [Dean of Student's website](#) or by reaching out via dos@tamusa.edu. Additionally, it is not unusual for students to encounter temporary illness or injuries that may interfere with your academic success. Students may request temporary illness/disability assistance by reaching out to the [Dean of Student's Office](#) (210) 784-1354. If you are comfortable doing so, please notify the professor of any issues so that they may provide additional resources.

Military Affairs:

Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and in 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.va@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, 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, veteran status, gender identity, or gender expression 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.

Writing, Language, and Digital Composing Center:

The Writing, Language, and Digital Composing Center supports graduate and undergraduate students in all three colleges as well as faculty and staff. Tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our digital studio tutors support students working on digital projects such as eportfolios, class presentations, or other digital multimedia projects. Students can schedule appointments through JagWire under the Student Services tab. Click on "Writing, Language, and Digital Composing Center" to make your appointment. The Center offers face-to-face, synchronous online, and asynchronous digital appointments. 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 <https://bit.ly/WLDCCenter>.

Violations of Academic Conduct (Section 14.5 Student Handbook)

Students at Texas A&M University-San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic misconduct for which a student is subject to penalty includes cheating, plagiarism, fabrication, multiple submissions, misrepresentation of academic records, facilitating academic dishonesty, unfair advantage, violating known safety requirements and ethical misconduct. Students are expected to do their own course work. Simple cases of first offense cheating or plagiarism by an individual student may be handled by the instructor after consultation with the department chair. The student is usually confronted with the evidence in private and advised of the penalty to be assessed. The evidence will be retained for at least one full year. For more serious cases, such as those involving repeated offenses, conspiracy with other students or the theft and selling of examination questions, a report should be made by the instructor via the department chair and college dean to the Office of Student Rights and Responsibilities.

Academic dishonesty is a violation of the Student Code of Conduct; therefore, the instructor SHALL report any form of academic dishonesty to the Office of Student Rights and Responsibilities. Both parties (provider and copier) will be held responsible for the misconduct. Please review the Student Handbook for a complete description of the process. Penalties for academic dishonesty may range from a grade of F on the particular paper or in the course to expulsion from the University.

Considering the potential consequences of academic misconduct, it is obviously in students' best interests to avoid even the appearance of such behavior. If a student is unclear whether a specific act might constitute academic misconduct, please she/he should contact the instructor for an assessment of the situation.

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

Key Dates for Spring 2025 Semester

The complete academic calendar is available online:

<https://www.tamusa.edu/academics/documents/AY2025-Academic-Calendar.pdf>

January 21	First class day
February 5	Census Date
February 24-March 7	Midterm grading period
March 10-15	Spring break
April 21	Last day to drop with an automatic grade of "W"
April 28	Last day to withdraw from the university
May 5	Last day of scheduled classes for weekday classes
May 6	Study day – No classes
May 7-13	Final examinations
May 16	All grades due by noon
May 19	Grades available in JagWire

ACCT 4314-900 Class Schedule

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. Changes may be made during the semester to meet student learnings needs. All changes will be announced in class/Blackboard and you are responsible for the announcements made in class/Blackboard.

Week	Date (R)	Topic	Assignments
Week 1	1/23	Course Introduction Review of Investment from Intermediate Accounting	Demo; Connect Orientation
Week 2	1/30	Chapter 1: The Equity Method of Accounting for Investments	HW1
Week 3	2/6	Chapter 2: Consolidation of Financial Information	
Week 4	2/13	Chapter 2: Consolidation of Financial Information	HW2
Week 5	2/20	Chapter 2: Consolidation of Financial Information	
Week 6	2/27	Midterm Exam Review	
Week 7	3/6	Midterm Exam	
Week 8	3/13	Spring Break – No Classes	Project Firm
Week 9	3/20	Chapter 3: Consolidations—Subsequent to the Date of Acquisition	
Week 10	3/27	Chapter 3: Consolidations—Subsequent to the Date of Acquisition	HW3
Week 11	4/3	Chapter 3: Consolidations—Subsequent to the Date of Acquisition	
Week 12	4/10	Chapter 4: Consolidated Financial Statements and Outside Ownership	HW4
Week 13	4/17	Chapter 5: Consolidated Financial Statements Intra-Entity Asset Transactions	
Week 14	4/24	Chapter 5: Consolidated Financial Statements Intra-Entity Asset Transactions	HW5
Week 15	5/1	Final Exam Review	
Week 16	5/7-5/13	Final Exam	Project Due