ACCT 4314:1, Business Combinations, Spring 2020, CRN: 21323
Department of Accounting & Finance, College of Business

Course Syllabus

Class Meeting Time and Place: T 2:00 - 4:45 PM, MADLA 210
Class Duration: 01/13/2020-05/12/2020
Instructor: Dr. Jesus R. Jimenez-Andrade,
Office: CAB 436 H
Tel: 210-784-2377
E-Mail: jesus.jimenez@tamusa.edu

Course Website: https://tamusa.blackboard.com/
Office Hours: M 11:30 pm - 2:00 pm
T 12:00 pm - 2:00 pm
W 3:30 pm - 7:00 pm
and by appointment.

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 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 recognition of fundamental business combinations;
3. Identify the elements of the consolidated financial statements;
4. Elaborate consolidated financial statement;
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.
Required Materials:
- Blackboard: Connect to [http://tamusa.blackboard.com](http://tamusa.blackboard.com). You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard.
- Computer Hardware: In order to participate in the tutoring sessions (if offered) you will need a computer with an internet connection, a microphone and speakers/headphones.
- Time: You are expected to spend 4-8 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.
- Accounting Standards Codification (but not limited) 805, 808, 810, 820, 850 – updated by the FASB.

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 hybrid and Hyflex courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.
7. For Hyflex courses, students should keep current on class recordings, if not attending the live class (either in person or online).
8. For Hyflex courses, students are not required to come to class, even for proctored examinations.
   a. The instructor can require students to physically sit for an examination in a proctored environment at the facilities of university testing services – setup of exam is responsibility of the student.
   b. The instructor can require students to take examinations using proctoring software as indicated in the Proctored Exams section.
   c. The instructor decides which type of examination works best for the class and the student must comply with their instructions – as long as they are not required to take an in-class examination, or are required to take the examination at one specific time that applies to all students. In other words,
the instructor will offer the student some flexibility on test location and the time to sit for the examination. Instructors should allow 72 hours for students to complete any examination.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class participation</td>
<td>10%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>10%</td>
</tr>
<tr>
<td>Assignments</td>
<td>10%</td>
</tr>
<tr>
<td>Mid-term Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Team Final Project</td>
<td>10%</td>
</tr>
<tr>
<td>Final Exam (as per University Schedule)</td>
<td>30%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

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

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

**Examinations and Quizzes:** There will be a mandatory mid-term exam and a mandatory final exam (as per university schedule). Being absent for an exam will result in a grade of zero for that exam and may result in a fail grade in the course. The exams/quizzes may consist, but not limited to, of conceptual multiple-choice questions, problem solving questions and open-ended questions. The exam/quiz materials will come from lecture notes, the text, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class.

**Proctored Exams:** In order to ensure course integrity, students enrolled in this course may use a Remote test-Proctoring software for the administration of exams, if allowed and is set up by the instructor.

The College of Business has partnered with ProctorU for the Remote test-Proctoring service. It is completely free for students to use; there is no additional fee to students for using this service. Students are required to make their own appointment to take exams within the timeframe established by your professor. If you make an appointment for an exam and fail to appear, subsequent testing attempts for that exam will incur a fee to the student of about $30 (prices are dependent on the length of the exam). Information about required computer equipment needed for this service can be found on the ProctorU website. At a minimum, students need a computer, webcam, a microphone, and an internet connection with at least 3 MPS upload and download speed. Information and FAQs about how to register and take your exam with ProctorU is available on their website at ProctorU.com. You can also test your computer systems readiness that site.

**Assignments/ Research papers:** There will be several assignments and a final project during 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. 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.

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. 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 till final grade is received.
4. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
5. 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.
6. 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.
7. 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 24 hours during week days (Monday-Friday).
8. All assignment submissions must be uploaded to Blackboard by the due date and time. Submission window may close or marked late, even if late by one second.

Anyone violating these policies may be subject to disciplinary actions.

Class attendance and Participation: A vital part of every student's education is regular attendance of class meetings. 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 and online 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 two 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 will be very useful for understanding lectures.

*Fall 2018 ACCT 4314:1 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.

<table>
<thead>
<tr>
<th>Week</th>
<th>Dates</th>
<th>Chapter and Topic</th>
<th>Assignment Due Monday 11:59 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jan 13 – Jan 19</td>
<td>Syllabus, introduction and Chapter 1. The Equity Method of Accounting for Investments.</td>
<td>Reading Chapter</td>
</tr>
<tr>
<td>2</td>
<td>Jan 20 – Jan 26</td>
<td>Chapter 1. The Equity Method of Accounting for Investments.</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>3</td>
<td>Jan 27 – Feb 2</td>
<td>Chapter 1. The Equity Method of Accounting for Investments.</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>4</td>
<td>Feb 3 – Feb 9</td>
<td>Chapter 2. Consolidation of Financial Information.</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>5</td>
<td>Feb 10 – Feb 16</td>
<td>Chapter 2. Consolidation of Financial Information.</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>6</td>
<td>Feb 17 – Feb 23</td>
<td>Chapter 3. Consolidations—Subsequent to the Date of Acquisition.</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>7</td>
<td>Feb 24 – Mar 2</td>
<td>Chapter 3. Consolidations—Subsequent to the Date of Acquisition.</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>8</td>
<td>Mar 2 – Mar 8</td>
<td>Chapter 4. Consolidated Financial Statements and Outside Ownership.</td>
<td>Mid-term Exam</td>
</tr>
<tr>
<td></td>
<td>Mar 9 – Mar 15</td>
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<tr>
<td>10</td>
<td>Mar 23 – Mar 29</td>
<td>Chapter 5. Consolidated Financial Statements—Intra-Entity Asset Transactions.</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>11</td>
<td>Mar 30 – Apr 5</td>
<td>Chapter 6. Variable Interest Entities, Intra-Entity Debt, Consolidated Cash Flows, and Other Issues</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>12</td>
<td>Apr 6 – Apr 12</td>
<td>Chapter 6. Variable Interest Entities, Intra-Entity Debt, Consolidated Cash Flows, and Other Issues</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>13</td>
<td>Apr 13 – Apr 19</td>
<td>Chapter 7. Consolidated Financial Statement tax issues</td>
<td>Quiz, Reading Chapter</td>
</tr>
<tr>
<td>14</td>
<td>Apr 20 – Apr 26</td>
<td>Chapter 8. Segment and Interim Reporting</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Apr 27 – May 4</td>
<td>Comprehensive review and final presentations</td>
<td>Final Project Due</td>
</tr>
<tr>
<td>16</td>
<td>May 4 – May 5</td>
<td>Reading Days – No class meetings</td>
<td>Nothing due</td>
</tr>
<tr>
<td>16</td>
<td>May 6 – May 12</td>
<td>Final Exam – As per University Schedule</td>
<td>Final Exam</td>
</tr>
</tbody>
</table>

**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.
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 includes 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 his/her 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 his/her federal aid.

Jaguar Writing Center
The Jaguar Writing Center provides writing assistance 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. Students can make individual or group appointments with a writing tutor. The Writing Center can be contacted by email at: Student.Success@tamusa.edu or by phone at (210) 784-1307, or by visiting its web page from www.tamusa.edu.

Jaguar Tutoring Center
The Tutoring Center at Texas A&M University–San Antonio provides academic assistance to students in TAMU-SA’s schools of Business, Education, and Arts and Sciences. Literacy tutors help students develop reading skills, prepare oral presentations, and plan, draft, and revise their papers. Business tutors provide individual assistance in statistics, accounting, and math. The goal of TAMU-SA tutors is to empower students to succeed academically. The tutoring center can be contacted by email at: Tutoring@tamusa.edu or by phone at: (210) 784-1332, or by visiting its web page from www.tamusa.edu.

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.

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.

Students with Disabilities
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for
reasonable accommodation of their disability. If you believe you have a disability that may require accommodations, 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 Misconduct Policy

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 or discussion on publicly accessible forums or on social media is not permissible.

Key Dates For Spring 2020 Semester
The complete academic calendar is available online:
http://www.tamusa.edu/provost/academicresources/FallSpringSummerCalendars/fall.html