Course Syllabus
ACCT 6306-01  Seminar in Accounting Theory
Prerequisites: 18 semester hours of accounting
Professor: Dr. Darlene Pulliam
Monday 6:30, CC 224
Office Location: CC 215E
Office Hours: MW 8:00-9:30, 11:00-12:00,
T 9:00-12:00, (Amarillo 3:00-4:00)
Office Phone: 806 651-2521
E-Mail: dpulliam@mail.wtamu.edu

Last Updated: August 23, 2009. This Syllabus is a dynamic document. Elements of the course structure (e.g., dates and topics covered, but not policies) may be changed at the discretion of the professor.

COB Mission Statement

The mission of the College of Business is to provide high quality undergraduate and graduate business education with a global perspective and ethical awareness. We accomplish this through emphasis on excellence in teaching, which is strengthened by faculty scholarship and supported by professional service.

Learning Goals for the MPA Program

The College of Business at West Texas A&M University seeks to prepare students in the Master of Professional Accounting (MPA) degree program for careers in business and to foster their professional growth and advancement via the key learning goals. The key learning goals for the MPA are as follows:

- **Goal 1: Professional Communication:** Graduates of the MPA program will be effective communicators.

- **Goal 2: Critical Thinking:** Graduates of the MPA program will be analytical thinkers and problem solvers.

- **Goal 3: Business Environment:** Graduates of the MPA program will be aware of ethical, global, and social ramifications of business and accounting decisions.

- **Goal 4: Accounting Integration:** Graduates of the MPA program will be knowledgeable in accounting and its functional support of organizations.
Course Description

This course provides a study of accounting theory and practice, including the relationships between and within procedural systems and financial reports; the relationships of descriptions and measurements to real-world phenomena; and reactions of all individuals affected by accounting reports, including users and producers of accounting information. It will also develop your problem-solving and research skills.

The course is a seminar - implying that the students are actively involved in every class, writing short cases about most of the topics and giving in-class presentations about many topics. You will register for and learn to use FASB’s new Accounting Standards Codification.

We will cover as many chapters as possible; with weekly assignments giving you practice at doing accounting research. These assignments will be turned in. This portion of the class will include a mid-term and final exam using CPA exam questions.

You will then do four major cases in the last month. The cases will be from Deloitte-Touche’s Trueblood cases.

You will also attend Meet the Firms night in October. More information will follow.

Course Materials (Text, calculator, etc.)

*Accounting Theory – Text and Readings - Ninth Edition: Schroeder, Clark and Cathey*

Course Objectives

Specific learning objectives for this course include:

1. To demonstrate the ability to explain basic concepts related to financial accounting theory and practice, including:
   - Relationships between and within procedural systems and financial reports;
   - Relationships of descriptions and measurements to real-world phenomena; and
   - Reactions of all individuals affected by accounting reports, including users and producers of accounting information.

2. To demonstrate the ability to research financial accounting literature

Map from COB Learning Goals to Objectives for this course

- **Goal 1: Professional Communication:** Graduates of the MPA program will be effective communicators. Class objective 2

- **Goal 2: Critical Thinking:** Graduates of the MPA program will be analytical thinkers and problem solvers. Class objective 2

- **Goal 3: Business Environment:** Graduates of the MPA program will be aware of ethical, global, and social ramifications of business and accounting decisions. Class objective 1
- **Goal 4: Accounting Integration:** Graduates of the MPA program will be knowledgeable in accounting and its functional support of organizations. Class objectives 1 and 2

**Course Grading Policies**

**Grading and Testing:**

<table>
<thead>
<tr>
<th>Course Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Exam</td>
<td>100 points</td>
</tr>
<tr>
<td>Second Exam</td>
<td>100 points</td>
</tr>
<tr>
<td>Weekly assignments (8)</td>
<td>80 points</td>
</tr>
<tr>
<td>Major Research Cases – 4</td>
<td>120 points</td>
</tr>
<tr>
<td>Meet the Firms night</td>
<td>25 points</td>
</tr>
<tr>
<td>Other - class participation, etc.</td>
<td>0-25 points</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>425-450 points</strong></td>
</tr>
</tbody>
</table>

**Additional Course Policies**

**Reading and Homework Assignments:**

Reading assignments are attached. You will receive a problem assignment each week for the following week. As with any accounting course, it is vital that you complete your assignments before class in order to participate in the discussion and derive the greatest possible benefit from the material covered.

You will individually turn in four cases.
## Tentative Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter - Topic</th>
<th>Problems</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon Aug 24</td>
<td>Introduction</td>
<td>TBA</td>
</tr>
<tr>
<td></td>
<td>Chapter 1 – The Development of Accounting Theory</td>
<td></td>
</tr>
<tr>
<td>Mon Aug 31</td>
<td>2 – The Pursuit of the Conceptual Framework</td>
<td>TBA</td>
</tr>
<tr>
<td>Mon Sept 7</td>
<td>Labor Day Holiday</td>
<td></td>
</tr>
<tr>
<td>Mon Sept 14</td>
<td>5 – Income Concept</td>
<td>TBA</td>
</tr>
<tr>
<td>Mon Sept 21</td>
<td>6 – Financial Statements I: The Income Statement</td>
<td>TBA</td>
</tr>
<tr>
<td>Mon Sept 28</td>
<td>Mid-term Examination</td>
<td>Chapters 1, 2, 5, 6</td>
</tr>
<tr>
<td>Mon Oct 5</td>
<td>7 – Financial Statements II: The Balance Sheet and The Statement of Cash Flows</td>
<td>TBA</td>
</tr>
<tr>
<td>Mon Oct 12</td>
<td>8 – Working Capital</td>
<td>TBA</td>
</tr>
<tr>
<td>Mon Oct 19</td>
<td>9 – Long-term Assets I: Property, Plant and Equipment</td>
<td>TBA</td>
</tr>
<tr>
<td>Mon Oct 26</td>
<td>10 – Long-term Assets II: Investments and Intangibles</td>
<td>TBA</td>
</tr>
<tr>
<td>Mon Nov 2</td>
<td>11 – Long-term Liabilities</td>
<td>TBA</td>
</tr>
<tr>
<td>Mon Nov 9</td>
<td>Final Examination</td>
<td>Chapters 7, 8, 9, 10, 11</td>
</tr>
<tr>
<td>Mon Nov 16</td>
<td>Case 1</td>
<td></td>
</tr>
<tr>
<td>Mon Nov 23</td>
<td>Case 2</td>
<td></td>
</tr>
<tr>
<td>Mon Nov 30</td>
<td>Case 3</td>
<td></td>
</tr>
<tr>
<td>Mon Dec 7</td>
<td>Case 4</td>
<td></td>
</tr>
</tbody>
</table>

### College of Business Student Resources Link

The COB has developed a *Student Resources* repository (e.g., APA writing style information, business core reviews, facilities, and other helpful supplements) which can be found on the COB Website: [http://www.wtamu.edu/academics/college-business-facilities-and-resources.aspx](http://www.wtamu.edu/academics/college-business-facilities-and-resources.aspx)

### Terms of Use

A student's continued enrollment in this course signifies acknowledgment of and agreement with the statements, disclaimers, policies, and procedures outlined within this syllabus and elsewhere in the WTClass environment.

### Dropping the Course:

© ===Dr. Darlene Pulliam ===. All rights reserved.
Should a student decide to drop the course, it is the student’s responsibility to be aware of the final drop dates and adhere to the WTAMU Ad/Drop policy. Any student participating in the course after the WTAMU posted drop date will be considered active and a grade will be administered at the end of the course for that student.

Repeating Course Work

Students are charged a fee for any course attempted for a third or subsequent time at WTAMU other than a non-degree credit developmental course or exempted courses.

Technology Requirements

All technological requirements for the successful completion of this course are the responsibility of the student, including access to a working computer with broadband internet connection and state-of-the-art security. The student is responsible for all technological problems not related to WTAMU, including but not limited to equipment failures, power outages, and internet breakdowns. Furthermore, students are responsible for all necessary technical and operational skills for completing this course, and for being familiar with WTC Class (the Angel Learning System) both in a general sense and in a specific sense as pertaining to this course and any materials stored within. The professor is not responsible for any technical matters related to WTC Class. Students must contact WTC Class if they have problems accessing and/or using Angel.

Viewpoints Disclaimer

The views expressed in this document, web-based course materials, and/or classroom presentations and discussions are those of the professor and do not necessarily represent the views of West Texas A&M University, its faculty and staff, or its students. Views expressed by students are likewise those of the person making such statements. It is understood and expected that each individual within this course will respect and allow individual difference of opinion.

External Websites Disclaimer

Neither the professor, the College of Business, nor WTAMU are responsible for the content of external websites discussed in the classroom and/or linked to via online course materials, emails, message boards, or other means. Referred websites are for illustrative purposes only, and are neither warranted nor endorsed by the professor, College of Business, or WTAMU. Web pages change frequently, as does domain name ownership. While every effort is made to ensure proper referencing, it is possible that students may on occasion find materials to be objectionable for reasons beyond our control.

Copyright

All original content in this document, all web-based course materials (be they text, audio, and/or video), and/or classroom presentations are © by (Dr. Darlene Pulliam). No distribution without the express written consent of the author. Students are prohibited from selling (or being paid for

© =====Dr. Darlene Pulliam =====. All rights reserved.
taking) notes during this course to or by any person or commercial firm without the express written permission of the professor.

**Scholastic Dishonesty**

It is the responsibility of students and instructors to help maintain scholastic integrity at the University by refusing to participate in or tolerate scholastic dishonesty. Commission of any of the following acts shall constitute scholastic dishonesty. This listing is not exclusive of any other acts that may reasonably be said to constitute scholastic dishonesty: acquiring or providing information for any assigned work or examination from any unauthorized source; informing any person or persons of the contents of any examination prior to the time the examination is given in subsequent sections of the course or as a makeup; plagiarism; submission of a paper or project that is substantially the same for two courses unless expressly authorized by the instructor to do so; submission of a paper or project prepared by another student as your own. You are responsible for being familiar with the university's Academic Integrity Code.

**Physical or Educational Access**

West Texas A&M University seeks to provide reasonable accommodations for all qualified persons with disabilities. This University will adhere to all applicable federal, state and local laws, regulations and guidelines with respect to providing reasonable accommodations as required to afford equal educational opportunity. It is the student's responsibility to register with Disability Support Services and to contact the faculty member in a timely fashion to arrange for suitable accommodations.

**Evacuation Statement**

If you receive notice to evacuate the building, please evacuate promptly but in an orderly manner. Evacuation routes are posted in various locations indicating all exits, outside assemble area, location of fire extinguishers, fire alarm pull stations and emergency telephone numbers (651.5000 or 911). In the event an evacuation is necessary: evacuate immediately do not use elevators; take all personal belongings with you; report to outside assembly area and wait for further information; students needing assistance in the evacuation process should bring this to the attention of the instructor at the beginning of the semester.

**Chemical and Equipment Safety Statement**

Safety is everyone's responsibility. Material Safety Data Sheets (MSDSs) are provided for all chemicals used in this class. MSDSs provide information about physical properties, health risks, fire explosion data, and other important information associated with these chemicals. Before handling or using a chemical, you should refer to the MSDS for that chemical. It is your responsibility to inform the instructor in writing of any health conditions that may prevent you from safely using a chemical (pregnancy, auto immune deficiency, etc.). It is also the responsibility of the student to report any spill or problems found while storing or using a chemical. If you are unsure about a chemical, always ask. If you see any unsafe condition, notify your instructor immediately. If you are unsure about the proper and safe operation of any piece
of equipment, ask your instructor for proper instruction. All injuries, spill of materials and unsafe conditions must be reported to the instructor immediately.

* Syllabus template approved by College of Business Curriculum Committee 8-6-2009. Annual review of the syllabus is a formal part of the College of Business continuous improvement process.