# **Accounting 6374**

## **Professional Accountancy Capstone 1**



720, Summer 10Wks, 2020 **Syllabus** 

#### **Basic Information**

**PROFESSOR:** Dr. Carol Sullivan, CPA, CFE

**OFFICE PHONE:** (432) 552-2179

**OFFICE:** ST 2258

**E-MAIL:** Sullivan C@utpb.edu

OFFICE HOURS: Tuesday and Thursday 1-3pm; Wednesday 10-11am

Also Other Times by Appointment

This course is a Web Course and is conducted within Canvas http://utpb.instructure.com

NOTE: The due dates and times for the activities will adhere to the Central Time Zone.

## **Important Academic Dates**

**UTPB Academic Calendar** 

## Course Description

Course Catalog Description: This course is the first in a two-part Professional Accountancy capstone experience that prepares students for Accounting profession involvement. Preparation for the CPA, CMA, CIA, CFE, or CISA professional exams is the focus of the course.

#### **Measurable Learning Outcomes:**

By the end of this course, you will be able to:

- Name the different professional certifications and the organizations that oversee them
- Be knowledgeable about one area of the CPA exam in terms of questions or be able to pass the CFE exam or be able to pass one part of the CMA exam
- Be able to complete the tasks necessary to take a professional exam

Prerequisites: ACCT 6302 or ACCT 6305 or ACCT 6315 or ACCT 6316

## Materials

**Required Materials**: Gleim CPA Review Materials for the CPA Track. Please see the professor if you plan to pursue the other (CIA, CMA, CFE, or CISA tracks) professional exams.

## Important Academic Dates

UTPB Academic Calendar: <a href="https://www.utpb.edu/calendar/academic-calendar.pdf">https://www.utpb.edu/calendar/academic-calendar.pdf</a>

## Course Overview

**Readings**: Gleim CPA Review materials (please talk with the professor if you are taking a different option for the course)

**Exams/Quizzes**: There will be 3 exams and 20 quizzes from one area of the Gleim CPA Review questions; the 20 quizzes are on Canvas, but the exams will be the simulation questions from the Gleim software. (please talk with the professor if you are taking a different option for the course)

**Discussion Topics**: Discussion Board participation stimulates active learning and helps the lessons sink in deeper. It also increases our chances to build on the experiences and talents of everyone in the class. **Please participate** with the Discussion Board in a meaningful way and respond to at least one other student's post for full credit. There will be 4 discussion posts during the semester.

**Final Exam**: The final exam is the 3<sup>rd</sup> exam and is not comprehensive.

#### **Grading:**

| Course Activity              | Points | Percentage of Total<br>Grade |
|------------------------------|--------|------------------------------|
| Quizzes (20@50 points each)  | 1000   | 50%                          |
| Exam #1                      | 300    | 15%                          |
| Exam #2                      | 300    | 15%                          |
| Final Exam                   | 300    | 15%                          |
| Discussion participation (4) | 100    | 5%                           |
| Total                        | 2000   | 100%                         |

#### **Grading Scale:**

| Grade Range  | Letter Grade |
|--------------|--------------|
| 90 and above | A            |
| 80 to 89     | В            |
| 70 to 79     | С            |
| 60 to 69     | D            |

| Less than 59 | F |
|--------------|---|
|              |   |

<sup>\*</sup>Unless otherwise stated, all materials, activities, and assessments are required and are not optional.

**Communication, Grading & Feedback:** In business, as with course related correspondence, e-mail is regarded as a professional means of communication. Proper sentence structure, capitalization, and punctuation are required. Please include ACCT 6374 in each subject line and identify your name at the bottom of each email. All submissions are graded within 7 days.

Time Management: A student should expect to spend three hours on preparation and learning assignments for every semester credit hour. If a class is a 3-semester credit hour class, it is expected that a student should spend about 9 hours out of class on assignments in addition to 3 hours of in-class time for a total of about 12 hours per week to obtain an "A" in a class. It is important to develop a Time Management Plan to be successful.

#### **Policies**

#### **Discussion Board**

Discussion Board is primarily for discussing course related topics and issues. Best practices are:

- Read all message postings in online discussion.
- 2. Respond to the question directly
- 3. Reply to minimum of two other student posts.
- 4. Use a person's name in the body of your message when you reply to their message.
- 5. Avoid postings that are limited to 'Lagree' or 'great idea', etc.
- 6. Ensure responses to questions are meaningful, reflective.
- 7. Support statements with concepts from course readings, refer to personal experience, examples.
- 8. Follow Rules of Behavior (below).

#### Rules of Behavior

Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- Do not post anything too personal.
- Do not use language that is inappropriate for a classroom setting or prejudicial in gender, race, or ethnicity.
- Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
- Be courteous and respectful to other people on the list
- Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
- Use line breaks and paragraphs in long responses.

- Write your full name at the end of the posting.
- Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

## Make-Up/Late Submission Policy

All course activities must be submitted before or on set due dates and times. If you miss an exam, then your final exam will count for the missed exam. Late assignments are penalized 10% per M-F work day.

## Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an "F" for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the University's Handbook:Scholastic Dishonesty.

**Academic dishonesty** includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

**Plagiarism** includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

## **Attendance and Class Participation**

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

## **Tracking**

Learning management systems have tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

#### **Absenteeism**

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.

#### Course Incomplete/Withdrawal/Grade Appeal

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: <u>Drops and Withdrawals</u> and <u>Appeal Process</u>.

## Accommodation for Students with Disabilities

**Students with Disabilities:** The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides "reasonable accommodations" to students with disabilities. Any student with a disability who is requesting an accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored. \*\*Adapted from UTSA ADA syllabus statement.\*\*

ADA Officer for Students: Mr. Paul Leverington

Address: Mesa Building 4243/4901 E. University, Odessa, Texas 79762

Voice Telephone: 432-552-4696

Email: ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to Accessibility and Privacy Statements.

## **Computer Skills, Technical & Software Requirements**

Describe any special prerequisite skills (word processing, spreadsheet, presentation software, YouTube account, etc. Example: This course is designed as a web-based class, which necessitates specific computer expertise on the part of the student, specific computer equipment or programs, and a commitment on the part of the student beyond that of most other courses.) Student will need to create word processing documents, save files, submit files.

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to <a href="https://www.utpb.com/utps://www.utps.com/utps://www.utps.com/utps://www.utps.com/utps://www.utps.com/

## **Computer Technical Requirements**

See Technical Requirements.

#### **Online Student Authentication**

UTPB requires that each student who registers for a distance course is the same student who participates in, completes, and receives credit for the course. UTPB's Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login to the UTPB learning management system using their unique personal identifying username and secure password. UTPB's Distance Education Policy requires at least one additional student identification method within the course that has been determined and approved by the faculty or academic program. This process will be: Presentation of approved photo ID\* through a web cam and video recorded proctoring during assessment (Examity)

\*Approved up to date photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD. Dual credit and early college high school students use school district identifications.

## Using LockDown Browser & Respondus Monitor for Online Exams

This course requires the use of LockDown Browser and Monitor for online exams. Watch this <u>short video</u> to get a basic understanding of LockDown Browser and Monitor.

Download and install LockDown Browser.

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.)
When taking an online exam, follow these quidelines:

- · Setup web cam for exams using Monitor.
- Ensure you're in a location where you won't be interrupted.
- Turn off all mobile devices, phones, etc.
- Clear your desk of all external materials books, papers, other computers, or devices.
- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

## **Preparation for Emergencies**

#### **Computer Crash**

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

## **Complete Loss of Contact**

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

## Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

#### **End-of-Course Evaluation & Instructor Evaluation**

Every student is encouraged to complete an end of course evaluation survey provided by UTPB. During the last two weeks of class, there will be an announcement in Canvas, an email, and a button in your course navigation that will take you to any available surveys.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

## **Student Support Services**

| SERVICE                        | CONTACT   |
|--------------------------------|---|
| ADA Accommodation/Support      | Services for Students with Disabilities                       |
|                                | (432) 552-4696  |
| Testing Services               | Testing Services & Academic Accommodations Department         |
|                                | (432) 552-2630  |
| Advising                       | (432) 552-2661  |
|                                | UTPB Academic Advising Center                                 |
| Bookstore                      | <u>UTPB Campus Bookstore</u><br>(432) 552-0220                |
|                                |   |
| Email, Office 365, my.utpb.edu | Information Technology  |
| Financial Aid and Scholarship  | UTPB Financial Aid<br>(432) 552-2620                          |
|                                |   |
| Library                        | The <u>J. Conrad Dunagan Library</u> Online at (432) 552-2370 |
| Registrar                      | UTPB Registrar  |
| riogional                      | (432) 552-2635  |
| Student Services               | Student Services  |
|                                | (432) 552-2600  |
| Technical Support              | Canvas  |

| SERVICE                       | CONTACT   |
|-------------------------------|---|
|                               | 1-866-437-0867  |
| Tutoring & Learning Resources | If you are taking courses through UTPB the following links provide services:  Smarthinking Online Tutoring (provides tutoring services), SmarterMeasure (measures learner readiness for online course). |

#### **Disclaimer & Rights**

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

#### **Copyright Statement**

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

## Schedule

| DATE      | Assignments/Activities/Topics                                      | Due Date |
|-----------|--|----------|
| May 26th  | Introductions, Gleim CPA Review Modules 1 and 2; Quizzes #1 and #2 | 6/15/20  |
| June 1st  | CPA Review Modules 3 and 4; Quizzes #3 and #4; Discussion #2       | 6/15/20  |
| June 8th  | CPA Review Modules 5 and 6; Quizzes #5 and #6; Exam #1 (1-6)       | 6/15/20  |
| June 15th | CPA Review Modules 7 and 8; Quizzes #7 and #8                      | 7/13/20  |
| June 22nd | CPA Review Modules 9 and 10; Quizzes #9 and #10                    | 7/13/20  |
| June 30th | CPA Review Modules 11 and 12; Quizzes #11 and #12; Discussion #3   | 7/13/20  |
| July 6th  | CPA Review Modules 13 and 14; Quizzes #13 and #14; Exam #2 (7-14)  | 7/13/20  |
| July 13th | CPA Review Modules 15 and 16; Quizzes #15 and #16                  | 7/31/20  |
| July 20th | CPA Review Modules 17 and 18; Quizzes #17 and #18; Discussion #4   | 7/31/20  |
| July 27th | CPA Review Modules 19 and 20; Quizzes #19 and #20;                 | 7/31/20  |
| July 31st | Final Exam (15-20)   | 7/31/20  |