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ACCT 313.02: Advanced Accounting Topics

Joshua Herbold

University of Montana, Missoula

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Acct 313: Advanced Accounting Topics Spring 2008 Syllabus

Professor: Joshua Herbold, Ph.D., CPA Phone: 243.2724
Office: GBB 320 Email: joshua.herbold@umontana.edu

Office hours: T Th, 2–4pm, and by appointment
Required texts: Custom text available at bookstore, and
Intermediate Accounting, Spiceland et al., 4th Ed.[†]
Course web site: <http://courseware.umn.edu/>

Course policies:

Evaluation

Your course grade will be based on the following:

Item	Percent of total
Midsemester exam 1	25%
Midsemester exam 2	25%
Midsemester exam 3	25%
Daily homework and participation	15%
Annual report project	10%
Total	100%

Participation

Preparation and participation are **absolutely essential** components of this course. Formal attendance will not be taken; however, in the past, students with poor attendance records have not generally performed well in this course. You can significantly improve your grade by preparing for and participating in class. The instructor may occasionally give pop quizzes in class. Your performance on these quizzes will influence your participation grade. Participation credit will be assigned at the instructor's discretion and will also be based on your attention and attitude in class, your contribution to the course discussion board, and the quality of your participation in class discussions.

Homework

All written homework will be collected and graded. Because success in this course is heavily dependent on your preparation for each class day, **late assignments will not be accepted (no exceptions)**. Assignments will be graded for completeness, evidence of effort, and format (i.e., neatness counts!), but not necessarily for "correctness". More details about the grading procedures, including an example of the grading guide, will be discussed in class. All assignments should be completed on a computer and submitted in an appropriate format via the course website. On many days, the assignment will form the basis for class discussions, and you are strongly encouraged to bring a hardcopy of your assignment on which to make corrections or take notes.

Exams

There will be three midsemester exams. The first two will be held during class time on the scheduled days, and the last will be held during the regularly scheduled "final

[†] You should already have a copy of this text from previous courses.

examination” time. Only approved calculators will be allowed during exams (see “fine print” below); the use of other electronic devices (PDAs, cellular phones, non-approved calculators, etc.) is strictly prohibited. You must take exams with your section unless you receive prior approval for a section change from the instructor.

Except in extremely rare circumstances, **make-up exams will not be offered.** Missed mid-term exams generally result in a score of zero for the missed exam; in cases of extreme emergency, the professor may (at his discretion) assign a score other than zero. (At a minimum, students in such cases must provide the instructor with what he judges to be an unavoidable, reasonably verifiable excuse.) A missed final examination will result in a score of zero for the final.

Email/web access

The website for this course is listed above. This website will be utilized extensively throughout the course for certain activities (e.g., selected homework assignments, midsemester course evaluations, announcements, posting of grades, etc.). You are responsible for checking the website and your email often. Most announcements related to this course will be made via the website and over email.

Discussion board

One potentially useful tool on the website is the Discussion Board. While the instructor and teaching assistant will check this board periodically, **the usefulness of this learning tool will increase dramatically with the participation of you and your classmates.**

If you have never used a discussion board before, you should consider it to be like an electronic “bulletin board” where ideas and questions can be posed, and other users can respond when they log in. Each “thread” within the main discussion board represents a discussion about a particular topic, and includes the original post and all responses to that post. (More details about the discussion board and its appropriate uses will be given during one of the first few class sessions.)

The “fine print”:

Academic integrity

Integrity and honesty are hallmarks of the accounting profession. It is your duty to abide by the University's academic policies, and it is my duty to enforce those policies. Cheating of any sort will not be tolerated. Cheating, failure to follow instructions, and/or failure to follow course policies may result in a reduced grade or a failing grade at the instructor's option.

A message about academic integrity, from the Provost's office:

All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. All students need to be familiar with the Student Conduct Code. The Code is available for review online at <http://www.umt.edu/SA/VPSA/index.cfm/page/1321>.

Calculator policy

The faculty of the Department of Accounting and Finance has approved two calculators for use in all accounting and finance courses. The specific models are the **Texas Instruments BA II+** and the **Hewlett-Packard 10BII**. Only these two calculators will be allowed during exams.

Classroom Conduct

Professionalism and common courtesy are expected and students who are disruptive may be asked to leave. If you have questions as to proper classroom behavior, please ask the instructor.

Disability accommodations

If you have a documented disability for which you are requesting accommodations, please see the instructor during the first week of class.

Drop date

Drop slips **WILL NOT** be signed after 4 March 2008 (the last day to drop/add courses per the official Spring 2008 Academic Calendar).

Email

As of 1 July 2007, faculty may only communicate with students regarding academic issues via official UM email accounts. Accordingly, students must use their GrizMail accounts (netid@grizmail.umt.edu or fname.lname@umontana.edu). Email from non-UM accounts may be flagged as spam and deleted without further response. Due to concerns over information security and privacy, confidential information (including grades and evaluations of course performance) will not be discussed via email.

Grievance policy

Although conflicts between students and instructors are rare, they do occasionally occur. Please be aware that the standard operating procedure for dealing with such conflicts in the School of Business Administration is as follows:

1. Try to resolve the conflict with the instructor.
2. If you feel that the conflict cannot be resolved between yourself and the instructor, contact the department head.
3. If, after speaking with the department head and the instructor, you still feel that the conflict has not been resolved, contact the dean of the School of Business Administration.

Incomplete policy

University policies regarding incompletes will be followed. In particular, the policy on incompletes is as follows:

The incomplete is not an option to be exercised at the discretion of students. In all cases it is given at the discretion of the instructor within the following guidelines . . . A mark of incomplete may be assigned students when:

1. *They have been in attendance and doing passing work up to three weeks before the end of the semester, and*
2. *For reasons beyond their control and which are acceptable to the instructor, they have been unable to complete the requirements of the course on time. Negligence and indifference are not acceptable reasons.*

Prerequisites

Students must complete ACCT 311, Intermediate Accounting, at the University of Montana (or receive transfer credit for an equivalent course elsewhere) and be at least a junior in the business school before enrolling in ACCT 313. All prerequisites will be enforced. Students who have not met the prerequisites for this course will not receive credit for any course work completed, and will receive a failing grade for the course.

SOBA mission statement

The faculty and staff of the School of Business Administration at The University of Montana are committed to excellence in innovative learning and professional growth through research and service.