

Inter American University of Puerto Rico
Metropolitan Campus
Administrative and Economic Sciences Faculty
School of Economics
Syllabus

Title: Integrated Accounting Seminar
Code: BADM 697A
Credits: 3
Professor: Evangelina Vives
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Course Description

Application of the knowledge acquired in the different specialization courses. Includes aspects related to financial accounting, cost accounting, auditing, and other related topics.

This course is designed to research and apply accounting principles learned in previous accounting courses to new and more difficult economic transactions and business decisions.

Objectives:

We will use cases to provide the student the opportunity to learn and apply the skills of research to the various sources of GAAP; skills that they will need as a professional accountant whether in public or private industry. Students will be required to learn skills in researching the professional accounting literature, to apply the research to particular accounting problems and to present and defend their solution in a professional manner, in writing and orally. The cases in this course will provide the students with the opportunity to conduct research many times to unfamiliar topics and business situations.

How the seminar will be conducted:

The students are required to assist promptly to class, prepared and ready to participate in class discussion. This class is a seminar and as such will be conducted through the use of cases the students will research, write a report and discuss in class. Students are allowed to discuss with others (including their classmates) the case that they are researching at the moment. However, students are not allowed to copy from others a solution to the problem at hand and are required to conduct their research and reach conclusions independently. The accounting profession observes a strict code of professional conduct. As accounting students, preparing to be the future leaders of the accounting profession, you are expected to conduct yourselves in course related activities in a manner that is above reproach. Any student involved in any of the following academic dishonesties, copying, sharing or obtaining information from any unauthorized source or attempting to take credit for the work of another person as one's own work will be penalized according to published University Rules (See below)

I want to encourage all the students to actively participate in class discussion and use the opportunity to develop the ability to express orally, to state and defend a position and to respectfully challenge the position of other students. In the work place, the ability to express yourself orally, is one of the most important skills to have. When the students are fully involved in class discussion, the class is more effective and the students learn more. Participation is very important; student's comments may stimulate thoughts that other students may not otherwise have had. On occasions, I will ask a student to lead the class discussion to develop skills of a group leader in guiding and developing a group's answer to the problem on hand.

Educational Resources

A list of the cases to be used during the trimester will be provided the first day of class. These cases are found on the website - Deloitte, The Trueblood Case Studies, Deloitte Foundation. The cases are to be researched and answered using GAAP sources only.

Course evaluation

Ten cases will be assigned to be discussed in class. These cases will have a partial list of applicable professional pronouncements that has to be updated by the student when researching the case. Two additional cases will be assigned with no bibliography as a term paper to provide the student the opportunity to apply the learned skill of a full research.

This seminar is a Pass or No Pass course with 75% needed to pass. The grade will be determined:

The first 5 cases	20%
The second 5 cases	20%
Term paper	50%
Class participation	<u>10%</u>
Total	100%

ATTENDANCE IS REQUIRED. A student that is absent for three classes will fail the course.

There will be no excuses whatsoever for a late submission of a case. A student that for some compelling reason does not attend class must deliver the case before the class meets with another student or leave the assignment in my mailbox at the office. If a case is sent by email, you are responsible that it arrives on time.

Presentation and organization of the term paper:

- 1- A succinct statement of the facts of the case
- 2- A statement or statements of the financial reporting issue or issues that is presented in the case
- 3- A discussion of all the alternatives available to report the issue or issues discussed in step #2 above indicating the authoritative basis. You should present and consider all reasonable alternatives.
- 4- A discussion of the merits (pro and con) of the alternative solutions cited in #3 above applied to the specific facts of the case.
- 5- The methodology selected by you as the solution of preferable GAAP to be used

Do not include photostats of pages of sources that are being used as part of the report.

Always indicate the source of GAAP that you are including in the presentation of the case.

Do not include as reference textbooks or journals as part of your paper since these sources do not constitute GAAP. They are to be used only to learn the basic topic or subject matter that you are going to research. These are only general references to be used when the student knows little about the area of the problem.

You are to make two copies of your research, one copy is to be turned in to me at the beginning of the class for grading purposes and the second copy is to be kept by you for reference during class to aid you in class discussion.

Special Notes

A. Special Accommodations

Students who require special accommodations must request these services at the beginning of the course as soon as they notice that they need help. Students can access the service with Professor Jose Rodriguez, Coordinator of Students with Special Needs at the Guidance and counseling office on the first floor at Metro's Student Center.

B. Plagiarism, dishonesty, fraud and any other type of manipulation or inappropriate behavior related with academic performance are unacceptable in our institution. Disciplinary actions will be taken on students found guilty of such practice as established in Chapter V, Article 1, Section B.2 of the Student's Rules and Regulations Handbook.

Inter-American University has very strict regulations regarding plagiarism (using the ideas or words of others without giving proper credit), so it is important that you specifically read Chapter V, Article 1, Section B.2C of the Student's Rules and Regulations Handbook. This section clearly explains what plagiarism is. In addition, it explains the types of sanctions students are exposed to when they commit it.

C. Use of Electronic Devices

Cellular (mobile) telephones and any other electronic device that could interrupt the teaching-learning process or disrupt a milieu favorable for academic excellence will be deactivated. Critical situations will be dealt with an appropriate manner. The use of electronic devices that permit the accessing, storing or sending of data during tests or examinations is prohibited.