ACCOUNTING 564
Financial Accounting Research – Summer 2014

Instructor: Kevin Melendrez, Ph.D.
Office: BC 232
Office Hours: by appointment
Office Phone: 646-4901
E-mail address: kdm@nmsu.edu

Required Materials:
Access to FASB Codification: website is http://aaahq.org/ascLogin.cfm and the username and password for NMSU students are as follows:

Username - AAA53028
Password - TVmbpEZ

Course Description:
Interpretation and application of accounting principles to financial reporting issues of business and nonbusiness organizations.

Prerequisite:
Admitted to Master of Accountancy Program

Course Objectives:
1. To research and propose solutions to financial accounting problems
2. To document and present solutions in a clear and meaningful way
3. To present solutions effectively in oral presentations and written memos

Course Format:

Group Presentations: Each group (Group assignments attached) will present two cases to the class. The group will be responsible for presenting the case and responding to questions from the instructor and other students in the class. The group will be graded both on the quality of the presentation and quality of the answer to the case.

In-class cases: Each will be responsible for researching fifteen in-class cases and making a 5-8 minute presentation on the case that was assigned at the beginning of that class. The group will be graded both on the quality of the presentation and quality of the answer to the case, with the emphasis placed on the quality of the answer to the case.

Individual memo: Each student is responsible for choosing a one of the cases that is assigned to one of the other groups for group presentations to research and provide a memo written individually to the instructor. The memo is due the day the case is discussed in class. The memo will be graded based on quality of writing and quality of the answer to the case.

Course Schedule:

See attached schedule
Grading:
The total points available for this course are as follows:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group presentations (50 points each)</td>
<td>100</td>
</tr>
<tr>
<td>In-Class Cases (10 points each)</td>
<td>150</td>
</tr>
<tr>
<td>Individual Memo</td>
<td>50</td>
</tr>
<tr>
<td>Total Points</td>
<td>300</td>
</tr>
</tbody>
</table>

Letter grades will be determined as follows:

- 270 – 300 = A
- 240 – 269 = B
- 210 – 239 = C
- 180 – 209 = D
- 0 – 179 = F

Academic Dishonesty:
Students are expected to conduct themselves with the highest level of integrity. Academic dishonesty in any form will not be tolerated. For a definition of academic dishonesty and the related consequences, consult the student handbook.

Student with disabilities:
Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) covers issues relating to disability and accommodations. If a student has questions or needs an accommodation in the classroom (all medical information is treated confidentially), contact:

Trudy Luken
Student Accessibility Services (SAS) – Corbett Center, Room 244
Phone: 646-6840 Email: sas@nmsu.edu
Website: www.nmsu.edu/~ssd/