UTD	**Course**	**AIM 6390 P7D UTD CPA Review Course**
	Professor	**Liliana Hickman-Riggs, CPA CITP CFF CMA CIA CFE CFF FCPA DABFA**
	Term	**Fall 2010 Financial - Audit**
	Class Meetings Days/Time	**Tuesday/ /Saturday/Sunday (please refer to schedule)** **Room SOM 1.212 Tuesday 7:00-9:45 pm** **Saturday/Sunday 1:00pm**

Professor's Contact Information

Office Phone	**214 378-5400 (# to call for a timely answer)**
Office Phone-UT-D	972 883-5903
Office Location	SOM 4.228
Email Address	liliana.hickman-riggs@utdallas.edu
Office Hours	Tuesday 4:30 – 5:45 PM Thursday 4:30 – 5:45 PM Friday 4:30 – 5:45 PM
Other Information	TA: Kevin Crawford kbc053000@utdallas.edu T/TH/F 3:30-6:30PM

General Course Information

Course Description	**AIM 6390 will prepare you to pass the CPA Exam**. To be successful in this course, you must devote adequate preparation time. You should work and rework the PassMaster homework and simulations to be successful. The class is not designed to teach you the information learned in previous accounting courses, but rather to ensure you have the knowledge, skills, techniques and strategies to pass the exam.
Required Texts & Materials	Becker CPA Review – 2010 Textbooks PassMaster Software
Pledge	This class is unlike any others. It is a class that transitions you from students to professionals. A different behavior is therefore required. The class was created to put UTD and you on the winning CPA map of schools scoring high grades at the CPA exam. I want you in this class if you pledge to make this happen. If you intend to commit, please with honor sign the mission statement.
Grade Release	A grade release form must be signed authorizing the CPA board to release your grades to UTD. This release form does not exempt you from communicating your grade to me. I must be able to compile and quantify the results. I expect you to comply.
Additional Resources	The textbook, lectures, and PassMaster for this course provide a wealth of material. However, in the universe of CPA preparation, the information is much greater than what you will find in the text. Useful websites are www.beckercpa.com and www.cpa-exam.org, where you can find more sample exams/ simulations as well as updates.
Electronic Devices	The use of electronic devices in class (except for basic four-function calculators) is **prohibited.**
Refunds	You can withdraw from the course anytime before the fall school deadline, but once you receive the materials you **will not** get a refund.
Bring to Class	Spiral notebook, calculator highlighters, and pencils/pens.

Carefully review the schedule on the following page as some of the classes do not follow a linear flow.

The schedule is tentative and it is subject to change by the instructor.

Financial

Date		Topic	Homework Completion Date
August	8/15	**1:00PM** distribution of material and orientation	
Tuesday	17	F1	**F1 Lecture due 8/16** **HW 1 due 8-22**
Tuesday	24	F2	**F2 Lecture due 8/22** **HW 2 due 8-29**
Tuesday	31	F3	**F3 Lecture due 8/29** **HW 3 due 9-5**
September *Tuesday*	7	F4	**F4 Lecture due 9/5** **HW 4 due 9-12**
Tuesday	14	F5	**F5 Lecture due 9/12** **HW 5 due 9-19**
Tuesday	21	F6	**F6 Lecture due 9/19** **HW 6 due 9-26**
Sunday	26		**Workout 1:00PM**
Tuesday	28	F7	**F7 Lecture due 9/26** **HW 7 due 10-3**
October Tuesday	5	F8	**F8 Lecture due 10/3** **HW 8 due 10-10**
Tuesday	12	F9	**F9 Lecture due 10/10** **HW 9 due 10-17**
		Cumulative homework 1-9 for Financial due Saturday 10/16/2010	
Sunday	10/17	**Comprehensive examination 1:00PM-- 4:00 hours**	

Except for the first lectures (FARE 1) all lectures and homework is due on Sunday by midnight through e-learning. You view the DVD lecture the actual class.

Audit will require some adjustmentswith the class time and requirements.**
Please refer to the schedule carefully.

Audit

Date		Topic	Homework Completion Date
October			
Tuesday	19	A1	**A1 Lecture due 10/18** **HW 1 due 10-24**
Tuesday	26	A2	**A2 Lecture due 10/24** **HW 2 due 10-28***
Saturday	30	A3	**A3 Lecture due 10/29*** **HW 3 due 10-31**
November *Tuesday*	2	A4	**A4 Lecture due 10/31** **HW 4 due 11-7**
Tuesday	9	A5	**A5 Lecture due 11/7** **HW 5 due 11-14**
		Cumulative homework 1-5 for Audit due Saturday 11/28/2010	
Tuesday	11/16	**Comprehensive examination 7:00 PM --3:00 hours (abbreviated)**	

Course Policies

Assignments	**Homework is submitted twice:** ***<u>First time</u>*: Homework done in PassMaster: <u>due each "Sunday" by midnight (e-learning)</u>** **Homework consist of** **1. Multiple Choice (MC)** **2. Simulations that apply to weekly chapters** **Lectures: Must view lectures prior to actual class date See schedule.** **Homework is due on Sunday. See schedule** There are in general about 100-120 MC and simulations per class. **Submit your records (lecture and homework compliance) through e-learning.** ***<u>Homework Second time:</u>*** **You must repeat the homework until you have achieved a cumulative score of 90% or greater for each section. See schedule** The results are available in PassMaster under the "Summary Report". **Resubmit the entire report for each class by the due date to receive credit.**
Final exams on Passmaster **Final exams in classroom**	**Final exams on PassMaster (for each topic** i.e. Financial, Audit, Regulation, BEC**)** **Sample Exam 1** should be taken for the purpose of learning "the exam format and become familiar with the navigation". *Do not be concerned with the score, just study the format.* **Send proof of completion. See detailed schedule** **Sample Exam 2** should be taken for the purpose of evaluating the learning achieved and make the necessary adjustments to cure the weaknesses **at the end of the class**. **Send proof of completion. See detailed schedule** ***The cumulatively final exams schedule is held at the classroom during Saturday or Sunday*.** **The cumulative exams will not be the same as those on PassMaster, but completing those will help very much.**
Class Attendance	You must attend **<u>all classes</u>**. There are no excused absences unless catastrophic and documented.
Grading **Optional Resources Available**	**Final Exam –** **A score of 75 or better results in a grade of "A"** **A score within the range of 70-74 results in a grade of "B"** **A score within the range of 65-69 results in a grade of "C"** **A score of 64 and below results in a grade of "F"** **The course is for those students that *<u>want</u>* to become a CPA and will work hard and smart to make this a reality. If you are serious about reaching this goal, this class is for you.** **Put yourself in a position of a winner right at the very start, and you will do just fine.** **Additional resources will be provided for those that wish to do more in order to be better prepared. We will discuss in class these optional not mandatory components of the course.**

Strategies For Success:	To further ensure your success, I suggest you follow these strategies: There is no special secret to succeeding in this course. Most students who are committed to the "5 Ps" have little trouble: 1. **Preparation:** Do the assigned readings so that the class explanation will mean more. Apply your knowledge to problem solving, **the more you solve, the better you learn**. Preparation is success. 2. **Presence**: If you are not present, then you cannot learn and you cannot add your expertise to the group. 3. **Promptness: Arrive on time. A great truth: "on time is too late for leaders"** 4. **Participation:** Each student's learning is best facilitated by regular participation. Each student is responsible for sharing his or her understanding and judgment with the class to advance the group's collective skills and knowledge. 5. **Practice:** Do Do, Do,...and turn the "theoretical information" into "practical skills" Re-do homework, to become proficient. **Reading solutions ≠ working problems** Analyze and learn from your mistakes. Failure is a great way to learn. ***"Read the English!"*** If you understand the question you will solve the problem correctly. **At the completion of the chapter** you should possess a good amount of knowledge of the material covered. To retain as much as possible, this is the best time **to prepare the "one-sheet".** Here is what to do: 1) Use **only** one sheet of paper— 2) Give it a title: **Bonds** (example) 3) Divide the sheet into 3 parts (do not have to be equal) --<ins>**Content**</ins>: describe the bonds in theory—their essence quick and to the point -- <ins>**Major issues**</ins>: sales, present value, contra accounts, amortization, issue costs, conversion, retirement, issue with warrants, exchange -- <ins>**Impact on the financial statements**</ins> Bondholders (not stockholders) interest (not dividends), leverage (not capitalization) creditors (not partners). You must be able to say it in one sheet: <ins>**revise**</ins> until all superfluous material has been eliminated.
Student Conduct and Discipline	The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD printed publication, A to Z Guide, which is provided to all registered students each academic year. The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the Rules and Regulations, Series 50000, Board of Regents, The University of Texas System, and in Title V, Rules on Student Services and Activities of the university's Handbook of Operating Procedures. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391) and online at http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-HOPV.html A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

Academic Integrity	The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work. Scholastic Dishonesty, any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes but is not limited to cheating, plagiarism, collusion, 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 or the attempt to commit such acts.
Email Use	The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.
Withdrawal from Class	**It is the student's responsibility to handle withdrawal requirements from any class.** <u>Last day to drop the course with a "W": **Monday November 22, 2010**</u>.(see page 1)
Student Grievance Procedures	Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's Handbook of Operating Procedures. In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the deal will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.
Disability Services	The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

	The contact information for the Office of Disability Services is: The University of Texas at Dallas, SU 22 PO Box 830688 Richardson, Texas 75083-0688 (972) 883-2098 (voice or TTY) disabilityservice@utdallas.edu If you anticipate issues related to the format or requirements of this course, please meet with the Coordinator of Disability Services. The Coordinator is available to discuss ways to ensure your full participation in the course. If you determine that formal, disability-related accommodations are necessary, it is very important that you be registered with Disability Services to notify them of your eligibility for reasonable accommodations. Disability Services can then plan how best to coordinate your accommodations. It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.
Managing the CPA application successfully	1) You should have sent the application of intent to the board already. **If not, please send it immediately.** 2) Upon approval of the board DO NOT register for the exams. **Wait until we meet.** The NTS is good for 90 days. We do not want it to expire before we are ready 3) If you have any issues, problems, difficulties, contact me at once. You and I have a better chance to succeed if we work together.

Look ahead with confidence: you are about to become a CPA!
Thank you for choosing my class.