

Course Number: ACC 4740

Course Title: Advanced Accounting II

Course Description:

A study of selected accounting subjects and theory at the advanced level. Topics include international accounting standards, legal reorganizations, liquidations and partnerships as well as governmental, not-for profit and fiduciary accounting. 3 credit hours. (3 plus 0)

Prerequisites: ACC 2240 or ACC 2340 with grade of C or better - Day only; ACC 2340 with a C or better.

Credit hours: 3

Learning Outcomes:

Upon the successful completion of this course, students will be able to:

1. Explain the major factors and organizations influencing the development of international accounting standards and identify key differences between IFRS and U.S. GAAP.
2. Understand the role of the Securities and Exchange Commission and the federal securities laws and identify an issuer

Indiana Tech

College of Professional Studies

ACC 4740 Advanced Accounting II
Online Course Syllabus

Instructor Information

Please see Professor Profile at the Blackboard instructional site.

Course Schedule

Please see Course Schedule in the Course Syllabus area of the Blackboard instructional site.

Online Course Policies

All of the online courses taken by students are required to follow the policies posted online at <http://online.indianatech.edu/tech-policies/policies/>. Please review the posted policies carefully. If you are unable to abide by the policies listed, please contact the Warrior Information Network (WIN) at 888.832.4742 and request to withdraw from this course.

Textbook

Beams, F. A., Anthony, J., Bettinghaus, B., & Smith, K. (2015). *Advanced accounting* (12th ed.). Boston, MA: Pearson.

Grading Events & Grading Criteria

Unless otherwise specified, all assignments must be submitted via Blackboard.

Discussion Boards: Students are expected to post two discussions for each forum: (1) one initial post and (2) one response post to another classmate's post. The initial post is due on the dates specified in the schedule and is worth 6 points. The response post is due on the dates specified in the schedule and is worth 4 points. Please see the course schedule for a listing of the discussion forums by module/week. Posts should be qualitative and informed based upon chapter content. Examples and personal experiences are encouraged. All discussion boards are available at the start of the class allowing the student to work at an accelerated pace from the course schedule. In order to make the discussion forum valuable, consider the following:

- Be professional in your writing by posting complete and thoughtful comments. A one sentence post will not earn full credit for the discussion forum.
- Proofread your writing for grammar and spelling.

- Responses to others should be clear and explanatory.
- Negative or derogatory remarks will not be tolerated. Disagreements are acceptable as long as communicated in a respectful manner.

Homework Problems: Each chapter will have a problem to be completed and submitted within the respective module/chapter assignment link. Homework grading will be based upon 50% completeness/effort and 50% accuracy/correctness. Students should show work and provide details of calculations in an easy to follow format. The instructor will grade the problem providing comments or guidance and upload the graded file back to Blackboard for student reference. All homework problems are available at the start of the class allowing the student to work at an accelerated pace from the course schedule.

Quizzes: Each chapter will have a 10 question quiz worth 30 points. The quiz will be a variety of multiple choice, true/false, or matching questions. Each quiz must be completed once started and has a one hour time limit. Therefore, students should make sure they designate enough time to complete the quiz in a setting that provides minimal distractions. After each quiz, the instructor will provide a review of the commonly missed questions. Students seeking further explanation on any question of the quiz may contact the instructor. All quizzes are available at the start of the class allowing the student to work at an accelerated pace from the course schedule.

Mid-Term and Final Exam: The Mid-Term exam will cover all the material covered in the first half of the course and the Final exam will cover all the material covered in the second half of the course. They will be a combination of short-answer questions and short problems. One week is designated for students to complete this exam and it will not be available to the students prior to that week.

Grading Event	Points	Events	Total Points
Course Preparation Quiz	20	1	20
Discussion Boards	10	7	70
Homework Problems	35	8	280
Quizzes	30	8	240
Mid-Term Exam	150	1	150
Final Exam	150	1	150
Total			910

Grading Scale

The following grading scale will be used to assign a grade at the end of the course:

Percentage Achieved	Grade	Percentage Achieved	Grade	Percentage Achieved	Grade
93% or above	A	80% or above	B-	70% or above	C-
90% or above	A-	77% or above	C+	60% or above	D
87% or above	B+	73% or above	C	Below 60%	F
83% or above	B				

Late Assignments

All assignments and required online activities are due according to the deadline listed in the course schedule. Granting deadline extension is the course instructor's autonomy.

Incompletes

If you are unable to complete the requirements for this course due to extenuating circumstances, an Incomplete grade (I) may be granted if you meet the general guidelines stated below.

General Guidelines for submitting a course incomplete request:

- More than 50% of the course session has elapsed.
- The student has encountered an unexpected situation that is beyond his or her control.
- The student is
 - in good academic standing -- up-to-date on all of the course assignments and has at least an overall passing grade,
 - able to complete all of the remaining coursework within a session (5 weeks for a undergraduate course and 6 weeks for a graduate course) that immediately follows the session the student is currently enrolled, and
 - able to provide support documentations to substantiate the need for extra time should a session is not enough to complete the course requirements.

If an Incomplete is granted, the instructor will set a deadline for all work to be completed.

The deadline cannot go past one (1) session. All incomplete grades and deadlines are subject to approval by the designated university authority.

Course Related Communication

Online courses are conducted in an accelerated format. Timely communication is very important. When receiving emails from your classmates or instructor, please respond as soon as you can.

Students are **REQUIRED** to use their Indiana Tech email account for all course related communication. The most direct, and effective, way to email your course instructor and classmates, is by using the Send Email function within the Blackboard course site. When you use the Send Email function, you automatically receive a carbon copy of the email

you sent. In the event when you need to substantiate your claim that you did email your classmates or instructor, you can show that carbon copy to the person(s) who requested it.

Please note that Blackboard only permits you to send email, it does not provide you with the check email function. All of the emails your classmates and instructor send to you will be delivered to your Indiana Tech email account. You are strongly encouraged to check your Indiana Tech email account regularly, preferably several times a week, to minimize the likelihood of miscommunication.

The University policy requires each online course instructor to respond to a student's email within 24 hours. Unless there is an extraneous situation that prevents the instructor from following this rule, you can expect to hear from the instructor within 24 hours. If you don't receive a reply within 24 hours, please do not hesitate to follow up with another email or forward the carbon copy of the email you sent to OnlineSupport@IndianaTech.edu with a note "Please help. It's been 24 hours and I have not heard from my instructor" and the University support staff will act on your behalf to contact your course instructor.