

COURSE SYLLABUS

COURSE TITLE: Advanced Accounting	TERM & YEAR: Fall 2020 Term 1
COURSE & SECTION NUMBER: AC403	TIME & PLACE: Trine Virtual Campus
INSTRUCTOR:	OFFICE LOCATION: Virtual/Online
NUMBER OF CREDIT HOURS: 3	OFFICE HOURS: Available upon request
COURSE DATES: 8/24/2020-10/17/2020	EMAIL: _____

COURSE DESCRIPTION:

This course covers specialized topics in accounting including branches, segment reporting, business combinations, consolidated financial statement preparation, and accounting for partnerships. This course uses computer applications.

PREREQUISITES: AC333 Intermediate Accounting II

REQUIRED TEXT:

Hoyle, J. B., Schaefer, T. F., & Douppnik, T. S. (2015). *Fundamentals of Advanced Accounting*. (6th Ed.). New York, NY: Irwin McGraw-Hill.

All textbooks should be purchased through the Trine University Bookstore to insure that you purchased the correct version/edition of the textbook your instructor requires. Textbooks may be purchased online at: <http://www.bkstr.com/CategoryDisplay/10001-9604-10249-1?demoKey=d>. Purchasing your textbook through the Trine University Bookstore will also insure that you have the opportunity to utilize financial aid for the purchase of textbooks and supplies.

REFERENCES:

The textbook website is as follows: http://higher.ed.mheducation.com/sites/0077862236/student_view0/
This site contains links to additional student resources.

OTHER MATERIALS: N/A

LEARNING OUTCOMES: Upon completion of this course, the student should be able to:

- Apply methods of accounting for investments and consolidation of accounts of different entities.
- Interpret consolidated financial statements and be able to read and understand financial reporting and Security and exchange commission filings.
- Prepare accounts for partnerships, state and local government and for profit and non-profit entities.
- Articulate foreign transactions and various methods of hedging for exposures to foreign transactions.

COURSE CALENDAR/SCHEDULE:

Please refer to the Course Calendar/Schedule posted within the online course for a detailed list of all course

assignments, including due dates and point values. The course schedule is subject to change at the discretion of the instructor.

TRINE VIRTUAL CAMPUS STUDENT RESOURCES:

You will find information on the following topics within the course:

- Attendance Policy
- E-textbook Information (User Guide)
- Financial Services (Payment Options, Financial Aid Links, Refund Policy)
- Library
- Netiquette
- Plagiarism
- Services for Students with Disabilities
- Trine Virtual Campus (Academic Calendar, Moodle tutorials, etc.)
- Writing Style (APA, MLA)

Carefully review each item and let me know if you have any questions.

COURSE REQUIREMENTS:

Graded Activities

Exams (34%)

There will be two exams during this course, at the end of Week 4 and at the end of Week 8. The Mid-Term Exam will cover material from Weeks 1-3. The Final Exam will cover material from Weeks 4-7. The exams will consist of 40 multiple choice questions (including calculations) and will be timed. You will have 3 hours to complete each exam. Once an exam has been started, it must be completed and submitted, so be sure you have set aside enough time to finish the exam. Exams **MUST** be completed within the scheduled exam period (see course schedule) unless prior arrangements have been made with the instructor. The late policy **DOES NOT** apply to exams. A ZERO grade will be assigned for any exam not completed by the designated due date per the course schedule.

Quizzes (6%)

In Weeks 1-6, there will be a multiple choice quiz covering the chapters and learning material for the week. The quizzes will consist of 10 multiple choice questions and will be timed. You will have 1 hour to complete each quiz. Once a quiz has been started, it must be completed and submitted. Your score/results, as well as the question solutions, will be displayed upon submission and completion of the quiz. Quizzes will be available at the start of each module and may be completed at any time during the week; however, all quizzes **MUST** be completed by the last day of the module (Sunday, Day 7) in the week they are assigned. The late policy **DOES NOT** apply to quizzes. A ZERO grade will be assigned for any quiz not completed by the designated due date per the course schedule.

Text Problems (29%)

There will be four end-of-chapter textbook problems required during the course (Week 2, 4, & 6). These problems will test your knowledge, skills, and application of the accounting principles covered during the week. With the exception of Week 6, an Excel template will be provided for you to use to help assist you in completing each problem. These problems will be evaluated for completion and accuracy. Late assignments will be subject to late penalties per the late assignment policy.

Research Case Study (11%)

There will be one Research Case Study assignment required during this course (Week 6). This case study will test your knowledge and skills about partnership formation (Chapter 9). The case study will be evaluated for completion and accuracy. Late assignments will be subject to late penalties per the late assignment policy.

Discussion Forums (20%)

Expectations & Requirements. There will be one discussion assignment for you to respond to within weeks 1-6 that will be marked for points. Your main or initial responses should respond directly to the question(s), using textbook theory and your own experiences or research to back up your responses. In responding to the discussion assignments, should focus on sharing the insight you have gained through your work experiences as they relate to the given business/accounting scenario. If you do not have direct work experience, talk to friends or family with related work experience or research various companies to give you some ideas on the topic. Your responses to the discussion assignments should be professional in content and style.

Several criteria must be met in order to receive full credit:

1. Your initial responses must be posted by the due date.
2. Your responses relate directly to the discussion question(s).
3. Your responses develop the point with examples and/or appropriately documented research.
4. Your responses do not simply copy another posting or material from another source.
5. Your responses show an understanding of the concepts from the textbook.

In addition to your main or initial response to each discussion assignment, you need to make **2 additional** posts as follow-up notes during the week. This can include responding to additional questions I ask, commenting on your classmates' posts, providing information you have read, or anything that pertains to the discussion assignment topic. The key is to be active in the discussion forums. In conclusion, you need **3** informative posts during the week to be eligible to receive all points for the weekly discussion assignment. All discussion responses **MUST** occur **DURING** the week in which they are assigned in order to be eligible for credit.

Evaluation & Grading. Each discussion assignment is worth 30 points maximum. There is one discussion assignment within each week and 3 required postings (one initial response posting and 2 follow-up postings) for each discussion assignment. Each posting can earn up to 10 points. I will be "rating" your discussion posts as our discussion progresses each week. Each of your postings will be rated based on how well they meet the discussion assignment/posting requirements as outlined in this course syllabus. The ratings can be interpreted as follows:

DISCUSSION ASSIGNMENT POSTING RATING SCALE

10 - 9 Excellent	Substantive Demonstrates a great deal of critical analysis Thoroughly addresses the question(s) being asked
8 - 7 Good	Substantive Demonstrates good critical analysis Addresses the question(s) being asked
6 - 5 Fair	Somewhat substantive Demonstrates some critical analysis Does not address all questions being asked
4 - 3 Unsatisfactory	Not substantive Demonstrates very little critical analysis Does not address the question(s) being asked

2 - 1 Poor	Not substantive Does not demonstrate any critical analysis
	Does not address the question(s) being asked
0 Failure	No Posting

The *sum* of your posting ratings will make-up your final score for each of your discussion assignments for that week. Keep in mind, the following can negatively impact your discussion posting ratings and your discussion assignment grades:

- Late initial response to the discussion assignment (2-point deduction for each day late)
- Un substantive postings (insufficient length and/or low quality)
- Not addressing each of the questions being asked
- Not demonstrating critical analysis or thought when responding

The instructor expects students to take the active lead on discussions and will interject when it seems appropriate.

Non-graded Activities

Readings

Reading assignments are not graded; however, you will obviously have to read the text to answer the discussion forums, complete textbook problems, and complete exams/quizzes. In addition to the assigned text readings, chapter outlines/lessons, and chapter slide presentations will be posted within each week for the respective chapter(s) to be covered that week. The chapter slide presentations provide a good overview of what is to be discussed within each chapter, while the chapter outlines/lessons provide a good review of the key points of each chapter and a quick test of your knowledge of the subject matter.

Practice Problems

Each week's material includes a list of selected problems/solutions from the textbook that can be found at the end of chapters. Check figures for key parts of the chapter problems are also provided each week. Completing these problems will help you understand the content of the chapter and are an integral part of your learning process. Do not feel limited to completing only the problems listed. The best way to learn accounting is by applying the concepts and procedures through hands-on application.

Multiple-choice Self Quizzes

The textbook website contains a multiple-choice quiz for each chapter. You are encouraged to use this to test yourself on the chapter material. Completed tests are immediately graded for your review. You can also email the completed test to yourself as a study aid. Please do not email a copy to your instructor.

GRADING/EVALUATION:

Course Grading Points by Component

Component	Points
Exams	320 points
Problem Assignments	270 points
Discussion Assignments	180 points

Case Study	100 points
Quizzes	60 points
Total	930 points

Course Grading Percent by Component

Component	%
Exams	32%
Problem Assignments	27%
Discussion Assignments	24%
Case Study	11%
Quizzes	6%
Total	100%

Grading Scale

Points	Grade
90 - 100	A
86 - 89	B+
80 - 85	B
76 - 79	C+
70 - 75	C
66 - 69	D+
60 - 65	D
< 60	F

OTHER POLICIES: LATE POLICY

Assignments are late if they are not posted by 11:50 p.m. EST the day they are due. Late assignments receive a **20% deduction** for each day they are late if approved by the instructor to turn the work in late. Since students are given a full week to complete each assignment, requests for assignment extensions are rarely granted; however, they may be considered on a case-by-case basis under extraordinary circumstances. Extension requests must be made prior to the assignment due date and a subsequent due date must be arranged in advance. The granting of an extension on any assignment is at the sole discretion of the instructor. Assignments more than **2 days** late will not be accepted unless the student/learner and instructor have negotiated and mutually agreed upon an alternative submission date in advance. Technological issues are not considered valid grounds for late assignment submission. In the event of a server outage, students should submit assignments through email to the instructor and post to Moodle when systems are restored. Unless an Incomplete grade has been granted, student/learner assignments submitted after the last day of class will not be accepted.

EXTRA CREDIT

The curriculum is carefully designed to fit the number of course weeks. In order to uphold academic rigor and integrity, student grades will be based on the degree to which the course requirements, listed in the syllabi, are fulfilled. Extra credit assignments will not be offered.

SUBMISSION OF ASSIGNMENTS

All assignments should be submitted through Moodle. Nothing submitted on email will be graded, unless prior authorization has been obtained from the instructor.

ACADEMIC MISCONDUCT

The University prohibits all forms of academic misconduct. Academic misconduct refers to dishonesty in examinations (cheating), presenting the ideas or the writing of someone else as one's own (plagiarism) or knowingly furnishing false information to the University by forgery, alteration, or misuse of University documents, records, or identification. Academic dishonesty includes, but is not limited to, the following examples: permitting another student to plagiarize or cheat from one's own work, submitting an academic exercise (written work, printing, design, computer program) that has been prepared totally or in part by another, acquiring improper knowledge of the contents of an exam, using unauthorized material during an exam, submitting the same paper in two different courses without knowledge and consent of professors, or submitting a forged grade change slip or computer tampering. The faculty member has the authority to grant a failing grade in cases of academic misconduct as well as referring the case to Student Life.

ACADEMIC RESOURCES

Coursework must uphold the high standards of academic integrity. Consequently, the majority of research conducted by student/learners must be peer-reviewed academic journals, such as those in the University Library, or the additional readings on the course materials page for each course. Internet searches often lead to nonacademic information resources, such as Wikipedia.org, Ask.com, Encarta.msn.com, Infoplease.com, etc. These sources are not to be used as they are not academic in nature. The student/learner is responsible for the accuracy of any facts presented in assignments.

ADDITIONAL INFORMATION FOR ONLINE COURSES:

A. Technology Tools:

1. **Web Access:** this course is taught in asynchronous mode, using Moodle. Students will need daily access to a web-accessible computer with a minimum of 56.6k modem speed. Weekly participation, via Discussion Forum Assignments, is required.
2. **Software:** Microsoft Word, PowerPoint and Adobe Reader.
3. **Trine University Help Desk -** The University Help Desk is the primary point of contact for technology assistance. Offices are open on weekdays/evenings and at least one technician is on call each weekend. The Help Desk is available for computer, network, phone

assistance, and can be contacted by one of the following ways:

Email: help@trine.edu

Phone: 260.665.4275

Live Chat: Accessed through the following link:

http://www.trine.edu/virtualcampus/students/help_desk/

Information and help guides are also available for many common tasks and can be found on the student resources page (<http://www.trine.edu/it/student/default.cfm>).

Students experiencing problems with their personal computers, or the residential network, should contact the help desk at 260.665.4275 or email help@trine.edu. Problems with passwords, email account, MyTrineCourse, Trine University long distance telephone service, telephone billing, or online account services, please contact:

Information Technology Help Desk

Phone: 260.665.4275

from 8 a.m.–5 p.m., Monday–Friday

B. Instructor Expectations:

1. It is expected that the student maintain an active involvement during the entire duration of this course. If for some reason something is not clear the student should contact the instructor for help.
2. The instructor expects students to be a positive and enthusiastic part of class. Students are expected to read all the course documents and the syllabus and to have work completed by the due date and meeting all minimum requirements. If for some reason a student is unable to do so they are to contact the instructor immediately and make arrangements.
3. The instructor reserves the right to require proctoring or validation of student's academic work at the instructor's discretion.
4. The instructor reserves the right to change or modify course materials or deadline in response to student feedback or unforeseen circumstances.
5. The instructor requests that students allow at least **24** hours to respond to student emails or other forms of contact. A conscious effort will be made to address all student questions and concerns as soon as reasonably possible.
6. The instructor will attempt to be available during weekdays; however, as balance between family and work is important in everyone's lives, the instructor reserves the right to be unavailable on weekends.
7. The instructor requests that the students allow the instructor **48** hours from the assignment due date (or date of submission, whichever is later) to post a grade or provide feedback, on any assignment. (Note: the instructor will make every effort to provide faster turnaround time; however, sometimes faster turnaround time is not possible).
8. The instructor may sometimes be unavailable. The instructor will always attempt to email and/or post an announcement to the class about any such inconveniences.

C. Student Guidelines (Expectations):

1. Refer to the assignment schedule/calendar in Moodle for all due dates.
2. Late assignments will lose points per the assignment schedule and late policy.
3. Must know how to access their Trine University email account and will use this account for this course unless other arrangements have been made. Check your Trine University email periodically.
4. Keep a copy of all assignments until the end of the course. Check your gradebook regularly for grades on assignments.
5. Review and refer to this syllabus, course calendar/schedule, and the course announcements ("latest news") for all pertinent information.
6. Participate on a weekly basis in this course via discussion forum (threaded discussion area)

postings.

7. Log in on a regular access via Internet accessible capabilities for this course.
8. Assume more responsibility (than in a regular face-to-face course) for your learning.
9. Understand that there are not any "lectures" in this course and students are responsible to read ALL course materials, including emails and announcements from the instructor.
A "Questions?" discussion forum is provided for student course-related or
10. procedural questions or comments. Questions can also be addressed privately via email.

