

SENIOR SEMINAR in ACCOUNTING, ACC 496, 3 credit hours

Winter Two Term, 2017, Tuesday (6PM-10:30PM) Instructor: Doug Johnson

2016 Wiley CPA Exam Review-Financial Accounting & Reporting-  
ISBN-978-1-119-12268-5

2016 Wiley CPA Exam Review-Auditing & Attestation-978-1-119-11996-8

2016 Wiley CPA Exam Review-Business and Environment & Concepts-  
ISBN-978-1-119-11998-2

2016 Wiley CPA Exam Review-Regulation-ISBN-978-1-119-11997-5  
Publisher is Wiley and authors are Whittington

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GRADE BREAKDOWN: Your grade will consist of 4 tests during the Autumn term:

95-100% = A+Au	85-89% = B+	75-79% = C+	65-69%=D+
90-94% = A	80-84% = B	70-74% = C	60-64%=D, -Below60%=U

ATTENDANCE: Student attendance in each class session is required.

Date:		Topic:
August	18	Financial accounting and reporting
	25	Financial accounting and reporting, Test
September	1	Auditing and attestation
	8	Auditing and attestation, Test
	15	Business environment and concepts
	22	Business environment and concepts, Test
	29	No class
October	6	Regulations
	13	Regulations, Test

The Doane Academic Integrity Policy will be adhered to in this class. All projects and tests will represent your own work. Any use of other ideas and words without proper citation of sources is plagiarism and will result in penalties to be determined by the instructor and/or dean of undergraduate studies.

## CURRICULUM

Learning strategy will be lecture method.

Student will be able to prepare financial reports	Financial accounting and reporting Basic theory Financial reporting Inventory Fixed assets Monetary current assets Monetary current liabilities Present value Deferred taxes Stockholders' equity Investments Statement of cash flows Business combinations Business consolidations Derivative instruments Hedging activities Governmental accounting Not-for-Profit accounting
Student will be able to define audit process	Auditing Engagement planning Internal control Evidence Audit sampling Computers Reporting
Student will be able to define company environment	Business environment Business strategy Information Technology Economics Financial management Risk management Capital budgeting Performance measures Cost measurement Planning and analysis

Student will be able to define responsibilities/law	<div>Regulation</div> <div>Professional responsibilities</div> <div>Federal Securities Acts</div> <div>Contracts</div> <div>Sales</div> <div>Commercial paper</div> <div>Secured transactions</div> <div>Bankruptcy</div> <div>Debtor-creditor relationships</div> <div>Agency</div> <div>Regulation of employment</div> <div>Regulation of environment</div> <div>Property</div> <div>Insurance</div>
Student will be able to compute federal taxes	<div>Federal taxation</div> <div>Individual</div> <div>Transactions in property</div> <div>Partnership</div> <div>Corporate</div> <div>Gift and estate</div>