

Advanced Accounting II  
ACC 332  
(Prerequisite ACC 331)  
WINTER I TERM, 2017  
6 PM -10 :30 PM, Thursday  
Instructor: Doug Johnson

TEXTBOOK: Modern Advanced Accounting, 10<sup>th</sup> Ed. Larsen,PUB:McGraw-Hill,Irwin

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COURSE OBJECTIVE: Advanced Accounting II focuses on concepts and methods of analysis applicable to accounting for partnerships and the major types of not-for-profit organizations: governmental units, hospitals and other health care providers, colleges and universities, and voluntary health and welfare organizations. Other advanced accounting topics are also covered (SEC reporting, and segment and interim reporting). Upon completion of this course, the student will recognize the ethical implications and understand the precise accounting terminology and rules and procedures related to partnerships and not-for-profit organizations, as well as in the other advanced accounting topic areas discussed.

GRADE BREAKDOWN: Your grade will consist of 4 tests using the grading system below:

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

ATTENDANCE: Student attendance in each class session is required.

CLASS PARTICIPATION: Class participation is welcome.

TESTS: Contents will be announced before the test.

ASSIGNMENTS: You are expected to read the chapter before class and do the homework before class..

The following schedule is tentative:

CLASS MEETING	TOPIC:
October 19	Chapter 1 & 2- Ethics and Partnerships
26	Chapter 3 – Partnerships, and Test
November 2	Chapter 14 –Bankruptcy: Liquidation and reorganization
9	Chapter 15- Estates and Trusts, Test
16	Chapter 16 –Nonprofit Organizations
23	ThanksgivingChapter 17 –Governmental entities: General Fund
30	Governmental entities:General FundChapter 18 _Governmental entities: Proprietary, Test
7	Chapter 19- Governmental Entities: Fiduciaries
14	Comprehensive Annual Financial Report, Test

The Doane Academic Integrity Policy will be adhered to in this class. All projects and tests will be 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

I. Student will be able to define ethical issues	I. Ethics Fraudulent reporting Ethical standards
II. Student will be able to compute partnership income	II. Partnerships Formation of partnership Change in partners Allocation of income Partnership liquidation Incorporation of partnership
III. Student will be able to journalize non-profit transactions	III. Non-profit organizations Un-restricted fund Restricted fund Endowment fund Agency fund Annuity/life income funds Loan funds Plant fund
IV. Student will be able to journalize governmental transactions	IV. Governmental entities General fund Governmental entities Other funds Proprietary funds Fiduciary funds
V. Student will be able to prepare bankruptcy statements	V. Bankruptcy: Liquidation and reorganization
VI. Student will be able to journalize estate transactions	VI. Estates and trusts