

SENIOR SEMINAR in ACCOUNTING, ACC 496, 3 credit hours

Winter II Term, 2018, Tuesday (6PM-10:30PM) Instructor: Doug Johnson

2017-July Wiley CPA Exam Review-Financial Accounting & Reporting-
ISBN-978111942939, authors Bain, Davis, Deis, Smith

2017 -July Wiley CPA Exam Review-Auditing & Attestation-97801119429791
Authors-Tidrick, Prentice

2017 -July Wiley CPA Exam Review-Business and Environment & Concepts-
ISBN-9781119429760-authors-Bizzell, Clinton, Prentice, Stone

2017-July Wiley CPA Exam Review-Regulation-ISBN-9781119429708
Authors-Carnes, Jennings, Prentice -Publisher for all four above is Wiley

OFFICE HOURS: HOME 402-423-7940, E mail:douglas.johnson@doane.edu
Will respond in 72 hours or less

COURSE OBJECTIVE:

With the guidance of a faculty member, students will review all aspects of accountancy required by the "Revised and Substituted Rules of the Nebraska State Board of Public Accountancy." At the conclusion of the course, to demonstrate the knowledge and skills expected upon completion of the major, students will complete a standardized examination designed to measure the knowledge and skills required for public accountancy. Satisfactory completion of this course will demonstrate a solid understanding of the major, as well as the confidence and skills to work with existing and emerging aspects of the professional field.

Course policies:

ATTENDANCE: Student attendance in each class session is required

Study time-Typically 12 hours a week preparing for a 8 week 3 credit hour course

Late work-is allowed up to last day of class

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

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

Date:		Topic:
January	16	Financial accounting and reporting
	23	Financial accounting and reporting, Test
	30	Auditing and attestation
February	6	Auditing and attestation, Test
	13	Business environment and concepts
	20	Business environment and concepts, Test
	27	Regulations
March	6	Regulations, Test

Academic Integrity-Doane University expects and requires all its students to act with honesty and integrity, and respect the rights of others in carrying out all academic assignments. Academic dishonesty, the act of knowingly and willingly or assisting others to gain academic success by dishonest means, is manifested in various measures. Gehring, et al,(1986) suggests that four categories of academic dishonesty exist:

- 1, Cheating
2. Fabrication
3. Facilitating academic dishonesty
4. Plagiarism

For more information on academic integrity, please visit the websit:<http://catalog.doane.edu/content.php?catoid=48navoi=191>

Accommodation-see student handbook

Student Support-see student handbook

Harassment-see student handbook

Grade appeal process-see student handbook

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>