



SYLLABUS

Course Title	Advanced Accounting I
Course Number	ACC 331
Number of Credits	3 semester credits
Course Dates	08/13/19-10/13/19
Instructor	Doug Johnson
Email Address	douglas.johnson@doane.edu
Office Hours/Availability	(Emails, calls, texts, are excepted from 9 AM to 10 PM and office hours arranged.)
Phone Number	(402-202-3481 and texts accepted)
Textbook Information: (e.g. title, edition, publisher, ISBN)	Modern Advanced Accounting , E. John Larsen10th Edition-ISBN-0-07-292255-9-Publisher McGraw Hill Irwi
	(N/A.)
Course Description	This course focuses on financial accounting concepts and methods of analysis applicable for 1)combined consolidated financial statements; and 2)multinational accounting issues (foreign currency transactions and financial instruments; and translation of foreign statements). Prerequisite: ACC 232 with a C-or higher, or permission.

Program Outcomes	Obtain a solid foundation in accounting and financial practices.
Course Learning Outcomes/Objectives	Upon successful completion of this course, students will recognize the ethical implications and understanding the precise accounting terminology and rules and procedures related to combined and/or consolidated corporations. In addition, students will recognize and account for transactions with foreign countries that have currencies other than U. S. dollars (foreign currency exchange rate differences), and be able to translate and/or restate financial statements that are denominated in currencies other than U. S. dollars.
Technology Requirements	https://www.doane.edu/faq/minimum-computer-requirements

Course Schedule

Week or Module	Topic	Content	Assessments Matched to Learning Outcomes	Due Date & Time
Week 1	Branch accounting and business combinations	Read chapters 4 and 5	Exercises	Week 2
Week 2	Branch accounting and business combinations	Read chapters 4 and 5	Test	Week 2

Week 3	Purchase combinations	Read chapter 6	Test	Week 3
Week 4	Consolidations	Read chapter 7	Exercises	Week 4
Week 5	Consolidations	Read chapter 7	Test	Week 5
Week 6	Intercompany problems and taxes	Read chapters 8-11	Exercises	Week 6
Week 7	Interim reports	Read chapter 13	Test	Week 8
Week 8	Complete all exercises and tests			

Grading Assessments

Type of Assessment	Points	Total possible points
Test	Each 100 points	400

Grade Scale (Grade scale will be program specific. Please check with the applicable Program Director for this information.)

A=90%-100%
below

B= 80-90%

C= 70-80%

D= 60-70%

F= 59% or

Participation Policy	A student is expected to be prompt and regularly attend on-ground classes in their entirety. Participation in class discussions is an integral part of your grade.
Study Time	Expectation of the amount of time the course requires students to spend preparing and completing assignments. Typically, students could expect to spend approximately 12 hours a week preparing for and actively participating in this 8-week 3 credit hour course. This actual time for study varies depending on students' backgrounds.
Late Work	Late work is accepted up until grades are due
Submitting Assignments	Assignment policy is late assignments are accepted up to grades re due
Communication Policy including Assignment Feedback	Communication and assignments all due before grades are due
Academic Integrity Policy	http://catalog.doane.edu/content.php?catoid=2&navoid=149#Academic_Integrity_Policy
Academic Support	Please contact academicsupport@doane.edu https://www.doane.edu/graduate-and-adult/academic-support
Disability Services	https://www.doane.edu/disability-services Doane University supports reasonable accommodations to allow participation by individuals with disabilities. Any request for accommodation must be initiated by the student as soon as possible. Each student receiving accommodations is responsible for his or her educational and personal needs while enrolled at Doane University.
Military Services	https://www.doane.edu/graduate-and-adult/military

Anti-Harassment Policy	http://catalog.doane.edu/content.php?catoid=5&navoid=452
Grade Appeal Process	http://catalog.doane.edu/content.php?catoid=5&navoid=238
Credit Hour Definition	Doane University follows the federal guideline defining a credit hour as one hour (50 minutes) of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks (one semester), or the equivalent amount of work over a different time period (e.g., an 8-week term). This definition applies to courses regardless of delivery format, and thus includes in-person, online, and hybrid courses (combination of in-person and online). It also applies to internship, laboratory, performance, practicum, research, student teaching, and studio courses, among other contexts.
Syllabus Changes	Circumstances may occur which require adjustments to the syllabus. Changes will be made public at the earliest possible time.