



SYLLABUS

Course Title	Advanced Accounting II
Course Number	ACC 332
Number of Credits	3 semester credits
Course Dates	10/14/19 - 12/14/19
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	Advanced Accounting II focuses on the concepts and method of analysis applicable to accounting for partnerships and the major types of not-for-profit organizations: governmental units, hospital 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, students 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 other the other advanced accounting topic areas discussed.
Program Outcomes	Establish a solid foundation in accounting and financial practices.
Course Learning Outcomes/Objectives	With the guidance of a faculty member, students will review all aspects of 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. Prerequisite: Interdisciplinary Studies 206, senior standing, C or higher for all accounting courses completed, and permission.
Course Prerequisites	Prerequisite: ACC 232 with a C- or higher or permission.
Instructional Details	(Details on the instructional approaches to be used in the course. Example: <i>This course will use a combination of lecture, large class discussion, and small group conversations for the development of course topics and themes.</i>)
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	Define ethics and partnerships	Read chapter 1 and 2	Test	Week 3
Week 2	Define bankruptcy, liquidations, and reorganization	Read chapter 14	Test	Week 3
Week 3	Study estates and trusts	Read chapter 15	Test	Week 4
Week 4	Define not for profit organizations	Read chapter 16 & 17	Test	Week 6
Week 5	Define general fund	Read chapter 17	Test	Week 7
Week 6	Governmental entities	Read chapter 17	Test	Week 7
Week 7	Proprietary funds	Read chapter 17	Test	Week 8
Week 8	Fiduciaries	Read chapter 17	Test	Week 8

Grading Assessments

Type of Assessment	Points	Total possible points
Test	Each 100 points	800

Grade Scale

A+ = 97-100% A = 94-96% A- = 90-93% B+ = 87-89% B = 84-86% B- = 80-83%
C+ = 77-79% C = 74-76% C- = 70-73% D+ = 67-69% D = 64-66% D- = 60-63%
F= 59% or below

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	<p>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 attempting or assisting others to gain academic success by dishonest means, is defined in four categories:</p> <ol style="list-style-type: none"> 1. Cheating - "Intentionally using or attempting to use unauthorized information or study aids in an academic exercise." 2. Fabrication - "Intentional and unauthorized falsification of invention or any information or citation in an academic exercise." 3. Facilitating Academic Dishonesty - "Intentionally or knowingly helping or attempting to help another to commit an act of dishonesty," and/or coercing others to do the same. 4. Plagiarism - "Intentionally or knowingly representing the words or ideas of another as one's own in any academic exercise," in both oral and written projects. <p>Gehring, D., Nuss, E.M., & Pavela, G. (1986). Issues and perspectives on academic integrity. Columbus, OH: National Association of Student Personnel Administrators</p> <p>For more information on the sanctions for academic dishonesty, please visit the website: http://catalog.doane.edu/content.php?catoid=18&navoid=1448#Academic_Dishonesty</p>
Academic Support	<p>Please contact academicsupport@doane.edu https://www.doane.edu/graduate-and-adult/academic-support</p>
Disability Services	<p>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.</p>
Military Services	<p>https://www.doane.edu/graduate-and-adult/military</p>
Anti-Harassment Policy	<p>http://catalog.doane.edu/content.php?catoid=5&navoid=452</p>

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.
Doane Syllabus Addendum	Each student is responsible for being aware of the policies, resources, and expectations as specified in the Doane Syllabus Addendum located at https://www.doane.edu/Syllabus .