

Accounting
Course Number: 29:010:426
Course Title: Advanced Accounting II

COURSE MATERIALS

Required:

1. Textbooks and Online Homework:

Advanced Accounting 13e Hoyle, Schaefer, Douppnik; ISBN #: **9781260008685**.

The ISBN for the loose leaf version WITH the connect access card is

ISBN # 9781260087383 (THIS IS THE SAME BOOK USED IN ADVANCED ACCOUNTING I)

McGraw Hill Connect materials: We will be using the McGraw Hill Connect (“MCH Connect”) online course platform for this course. MCH Connect will be used for assignment of homework, grading of homework, homework review and solution overview. It is imperative that you acquire access to the MCH Connect platform at your earliest convenience.

Here is the link to acquire the MCH Connect platform for this course:

MCH Connect Link

A reliable calculator is needed for in-class problems, homework, quizzes, and exams (cellphone calculator not permitted). Calculators that can store information / formulas are not allowed for exams.

2. Canvas:

Course announcements, materials and other information will be posted on the course website. It is the student’s responsibility to make sure a proper email address is on the canvas. Website:

<http://canvas.rutgers.edu>

(1) Enter user id and password

(2) Under courses on the right-hand side, click on course title

LEARNING GOALS AND OBJECTIVES

This course is designed to help students develop skills and knowledge in the following areas:

1. Students will be able to demonstrate financial accounting knowledge
2. Students will be able to communicate relatively complex ideas in an understandable manner
3. Students will be able to understand complex business situations and provide solutions to improve current business practices

Students who complete this course will demonstrate the following:

1. Students will be able to understand advanced financial accounting concepts.

2. Students will be able to analyze and solve financial accounting problems.

Students develop these skills and knowledge through the following course activities and assignments:

1. Interactive lecture study of the course material.
2. Individual review and completion of the homework assignments as well as in class solution overview.
3. In class review of case studies, 10-K company reports, government financial statements and other examples of the concepts studied in class.

COURSE STRUCTURE

Class time will be divided between lecture, textbook, PowerPoint, student participation and discussing the assigned chapter. **Given the amount of material to be covered, it is important for students to read the chapter(s) in detail to get a basic understanding prior to the period when a new topic is to be covered.** A tentative course schedule is attached

How to Succeed in Advanced Accounting: *There is a considerable amount of material covered in this course.* To do well in this course, it is essential that you: **(1) attend class regularly, (2) complete assignments, and (3) do not fall behind.** **Cramming is not effective in this course.** **To understand advanced accounting theories and applications, it is critical that you struggle with the details of assigned problems.** *It is essential that you stay current with all readings and assignments.* **If you are confused, seek help early!**

Be prepared, some advanced accounting topics are extremely complex and thus, will require your full attention.

We will also be doing a great deal of accounting work designed to aid you in preparing to take the Uniform C.P.A. Examination !!!

ATTENDANCE AND PREPARATION POLICY

There is compelling evidence of a strong relationship between attendance and grades. Therefore, I would expect you to attend every class, However, exigencies in life can create conflicts that do not permit you to come to class. Please email me if you are not able to attend class

Try to be on time as class begins promptly at the scheduled time.

Cancellations:

If, for any reason, I need to cancel a class, I will send an email through Canvas, so please check your email before coming to class. (Note – I cancel very few classes and am rarely late for class.)

CLASSROOM CONDUCT

Otherwise polite students are apt to behave in an impolite manner in class. Years of increasingly unpleasant classroom experiences have suggested the practicality of preparing and enforcing a set of rules that will help to avoid student incivility. **The following are NOT permitted in class:**

- Cell phones, pagers, and text messaging devices (these should be turned off and put away **OUT OF SIGHT**);
- Using lap top computers for anything not related to this course
- Napping;
- Chit-chatting with your seat neighbors;
- Walking out of class during the lecture (other than required bathroom visits);
- Reading the newspaper (includes working puzzles contained therein);
- Studying or doing homework for other courses.

Students who do not conform to these rules probably have not heard what transpired in class. Therefore, to make sure that the student has not missed any important information, s/he is subject to the following:

- Being asked to answer a question pertaining to the material;
- Being asked to change seats for the remainder of the class period; or
- Being required to make a 1-2 minute presentation at the beginning of the next class period.

Expectations:

You are required to have read the chapter and reviewed the end of learning questions prior to each class. **Unannounced “spot” quizzes on the chapter to be covered in that day’s class will be given sporadically during the semester.** Overall, students are expected to spend 7-9 hours per week outside of class completing all assignments including the reading and homework.

EXAM DATES AND GRADING POLICIES

Grades will be based on the following distribution:

Quizzes-announced (minimum of 3)	15%
Homework	15%
Mid-term Exam – take home	30%
Final Exam –take home	<u>40%</u>
Total	<u>100%</u>

Content of Exams:

All exams will usually be divided equally between theory and problems. There will be computational and theoretical questions. The theory tested will be a significant part of the course. The exams will cover the material covered in all prior lectures.

Make-Up Exams:

All exams must be taken in this course. **Make-up exams are not permitted.** A zero grade is assigned for any missed exam. There is **also no make-up final examination.** If a student does not take the final examination, a zero grade will be assigned.

If for any acceptable, documented excused reason you are going to miss an exam, I must be notified prior to the exam by a text, email or phone call. We can then reschedule the examination date.

Quizzes:

During the course of the semester there will be a **minimum** of 3 announced quizzes. These quizzes will be given at the beginning of class and will cover the material that was assigned to be read **BEFORE CLASS.** The quizzes will be short and in multiple choice form and are designed to insure that students are preparing properly for class. Due to the complexity of the material being covered in Advanced Accounting, it's essential that students come to class with some knowledge of the material prior to me covering it in class.

Assigned Problems:

Assigned chapter problems and exercises must be submitted online. Late assignments will not be accepted. I do not extend the due date for the completion of assignments, so be sure to carefully note the exact time that the assignment closes out. Your assignments are valued at 15% of your final grade. You must obtain access to the McGraw Hill website as soon as possible and if you have any problems, contact me immediately.

Letter grades will be presented as follows:

A	90 ~ 100
B+	85 ~ 89
B	80 ~ 84
C+	75 ~ 79
C	70 ~ 74
D	60 ~ 69
F	0 ~ 59

Grading on exams/or final grades can or may be slightly curved based on overall class results.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue all violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through SafeAssign or Turnitin, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

COURSE SCHEDULE

The following is a TENTATIVE schedule (the order may change during the semester):

The Material to be covered is:

Chapter 12: Financial Reporting and the Securities and Exchange Commission

Chapter 13: Accounting for Legal Reorganizations and Liquidations

Chapter 16: Accounting for State and Local Governments (Part 1)

Chapter 17: Accounting for State and Local Governments (Part 2)

Chapter 18: Accounting and Reporting for Private Not-for-Profit Entities

Financial Statement Disclosure Requirements (not in the text book)

Chapter 14: Partnerships: Formation and Operation

Chapter 15: Partnerships: Termination and Liquidation

As time allows:

Chapter 7: Consolidated Financial Statements-Ownership Patterns and Income Taxes

Chapter 11: Worldwide Accounting Diversity and International Standards

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the

Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are ***pregnant***, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek ***religious accommodations***, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of ***gender or sex-based discrimination or harassment***, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu> .

If you are a military **veteran** or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of **mental health** services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of **physical health** services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of **legal** services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to **English as a second language (ESL)** should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional **academic assistance**, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]