

# ACCT695

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

## Course Summary

**Course :** ACCT695 **Title :** Accounting Theory and Concepts

**Length of Course :** 8

**Prerequisites :** N/A **Credit Hours :** 3

## Description

**Course Description:** A study of how organizations process and report accounting information. Topics include the accounting cycle, adjusting and closing entries, financial reporting, and analyzing financial reports. Students must have access to Microsoft Word and Microsoft Excel software. Please refer to the Course Materials section for additional details on materials and pricing or contact [booklist@apus.edu](mailto:booklist@apus.edu).

### Course Scope:

The course will cover selected contemporary and international issues in accounting with an emphasis on reading and interpreting professional accounting literature to prepare financial statements according to ethical standards and generally accepted accounting principles. This course is designed to expose graduate students to accounting literature and contemporary issues in professional accountancy. However, the content is also appropriate for mid-career accounting professionals, controllers, and others interested in the application of generally accepted accounting principles in an ethical context.

## Objectives

After successfully completing this course, you will be able to:

CO1. Differentiate between moral philosophies and their effect on ethical reasoning in accounting.

CO2. Evaluate and apply the concept of the public interest in accounting, the Principles section of the AICPA Code of Professional Conduct, and the IMA Statement of Ethical and Professional Practice to a case study.

CO3. Apply the components of Rest's model, Kohlberg's stages of moral development, the Integrated Ethical Decision-Making Model, and the "Giving Voice to Values" technique to an accounting case and evaluate how it influences ethical decision making.

CO4. Describe the link between organizational climate, ethical leadership, organizational ethics, individual ethics, and corporate culture.

CO5. Analyze the causes of fraud, detection methods, preventative controls the components of corporate governance and their relationship to corporate culture, and the accountants' obligations to whistle blow.

CO6. Assess the basis for auditors' statutory legal liability, the auditors' legal liabilities under SOX, the provisions of the FCPA, and the cultural and professional constraints of adopting IFRS.

CO7. Survey the motivation for earnings management, the devices used to manage earnings, how earnings management judgments are made, and the implications of financial restatements.

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## Outline

### **Week 1: Ethical Reasoning: Implications for Accounting**

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#### Learning Objectives

CO1. Differentiate between moral philosophies and their effect on ethical reasoning in accounting.

CO2. Evaluate and apply the concept of the public interest in accounting, the Principles section of the AICPA Code of Professional Conduct, and the IMA Statement of Ethical and Professional Practice to a case study.

### **Week 2: Cognitive Processes and 2 Ethical Decision Making in Accounting**

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#### Learning Objectives

CO3. Apply the components of Rest's model, Kohlberg's stages of moral development, the Integrated Ethical Decision-Making Model, and the "Giving Voice to Values" technique to an accounting case and evaluate how it influences ethical decision making.

### **Week 3: Creating an Ethical Organization Environment 3 and Effective Corporate Governance Systems**

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#### Learning Objectives

CO4. Describe the link between organizational climate, ethical leadership, organizational ethics, individual ethics, and corporate culture.

CO5. Analyze the causes of fraud, detection methods, preventative controls the components of corporate governance and their relationship to corporate culture, and the accountants' obligations to whistle blow.

### **Week 4: AICPA Code of Professional Conduct**

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#### Learning Objectives

CO2. Evaluate and apply the concept of the public interest in accounting, the Principles section of the AICPA Code of Professional Conduct, and the IMA Statement of Ethical and Professional Practice to a case study.

### **Week 5: Fraud in Financial Statements and Auditor Responsibilities**

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#### Learning Objectives

CO5. Analyze the causes of fraud, detection methods, preventative controls the components of corporate governance and their relationship to corporate culture, and the accountants' obligations to whistle blow.

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## **Week 6: Legal, Regulatory, and Professional Obligations of Auditors**

### Learning Objectives

CO6. Assess the basis for auditors' statutory legal liability, the auditors' legal liabilities under SOX, the provisions of the FCPA, and the cultural and professional constraints of adopting IFRS.

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## **Week 7: Earnings Management and the Quality of Financial Reporting**

### Learning Objectives

CO7. Survey the motivation for earnings management, the devices used to manage earnings, how earnings management judgments are made, and the implications of financial restatements.

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## **Week 8: International Financial Reporting: Ethics and Corporate Governance Consideration**

### Learning Objectives

CO3. Apply the components of Rest's model, Kohlberg's stages of moral development, the Integrated Ethical Decision-Making Model, and the "Giving Voice to Values" technique to an accounting case and evaluate how it influences ethical decision making.

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## **Evaluation**

### **Method of Assessment**

#### **A. Tests & Paper**

There will be two (2) tests in the course, a midterm and a final given in modules four and eight respectively. The tests in this class will consist of multiple choice questions and/or short answer problems. Tests will be three hours long and focus on the material covered in the course. Tests may be administered using the Examity test proctoring service. Please verify in the course announcements and/or the Lessons tab if the course will use test proctoring. It is the student's responsibility to notify the instructor and the test proctoring service regarding any schedule changes or non-disability related accommodations. The course will have a comprehensive paper that will measure student understanding of the course objectives along with research and writing skills. Please refer to the APA Manual 6th edition for the format of the paper.

#### **B. Assignments:**

Course assignments will be given using multimedia software (e.g. MyLabsPlus, Connect, etc.). These assignments will be a series of quizzes consisting of exercises, problems, and simulations. Assignments will have a specific due date with specific instructions. Late assignments will be subject to the university's Late Work/Make-up Policy detailed in the student handbook. Please be advised the instructor reserves the right to implement their own late assignment policy.

#### **C. Homework:**

Throughout the term, homework will be given in several modules to test student understanding of the material. Homework will be given using multimedia software (e.g. MyLabsPlus, Connect, etc.) and

consist of questions, problems, or simulations. Please be advised the instructor reserves the right to implement their own late assignment policy.

#### **D. Discussion Forums:**

Participation in the discussion forums is an essential component of the final grade. All students are expected to engage in lively discussions and answer instructor follow-up questions. The quality of participations along with student netiquette will be a part of the grade.

#### **Assessment of the Course Objectives**

Course Objectives	Assessment Methods
1 - 7	Test question, paper, assignment, discussion, and homework

The following distribution will be used in assigning grades (decimal points will be rounded to the nearest whole number at semester's end).

Grade	Quality Points/Grading Percent
<b>A</b>	4.0/ 100 – 94
<b>A-</b>	3.67/ 93 – 90
<b>B+</b>	3.33/ 89 – 87
<b>B</b>	3.0/ 86 – 84
<b>B-</b>	2.67/ 83 –80
<b>C</b>	2.33/ 79 – 75
<b>F</b>	0.0/ 74 – 0

#### **Grading:**

Name	Grade %
Discussion Forums	10.00 %
Week One Forum	1.43 %
Week Two Forum	1.43 %
Week Three Forum	1.43 %
Week Four Forum	1.43 %
Week Five Forum	1.43 %
Week Six Forum	1.43 %
Week Seven Forum	1.43 %
Homework	20.00 %

Week One Homework	3.33 %
Week Two Homework	3.33 %
Week Three Homework	3.33 %
Week Five Homework	3.33 %
Week Six Homework	3.33 %
Week Seven Homework	3.33 %
<b>Assignment</b>	<b>30.00 %</b>
Week One Quiz	5.00 %
Week Two Quiz	5.00 %
Week Three Assignment	5.00 %
Week Five Quiz	5.00 %
Week Six Quiz	5.00 %
Week Seven Quiz	5.00 %
<b>Final Assessment</b>	<b>10.00 %</b>
Week 8 Paper	10.00 %
<b>Tests</b>	<b>30.00 %</b>
Final	15.00 %
Midterm	15.00 %

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## Materials

**Book Title:** Ethical Obligations and Decision-Making in Accounting: Text and Cases, 4th ed.-with Connect (custom)

**Author:** Mintz, S. and Morris, R.

**Publication Info:** McGraw Hill

**ISBN:** 9781308827247

**Book Title:** If purchasing the custom text or e-book through the APUS Bookstore, the Connect card will be included. If purchasing elsewhere, you can use this non-custom ISBN in your search: 9781259912368

**Author:**

**Publication Info:**

**ISBN:** AMN

**Book Title:** Students are required to authenticate themselves with a proctor service for certain assessments in this course. Authentication requires access to a computer with a webcam, microphone, and speakers or headset. Instructions provided i

**Author:**

**Publication Info:** Examity

**ISBN:** N/A

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## Websites and Videos

In addition to the required course texts, the following public domain Websites are useful. Please abide by the university's academic honesty policy when using Internet sources.

Note website addresses are subject to change.

- [Textbook Companion Website](#)
  - [AICPA](#)
  - [FASB](#)
  - [American Psychological Association \(APA\) Style Website](#)
  - [Purdue Online Writing Lab](#)
  - [Turnitin Website](#)
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## Course Guidelines

### Citation and Reference Style

- Students will follow APA format as the sole citation and reference style used in written assignments submitted as part of coursework to the School of Business.
- Please note that no formal citation style is required on forum assignments in the School of Business—only attribution of sources (please see details regarding forum communication below).

### Tutoring

- [Tutor.com](#) offers online homework help and learning resources by connecting students to certified tutors for one-on-one help. AMU and APU students are eligible for 10 free hours of tutoring provided by APUS. Tutors are available 24/7 unless otherwise noted. Tutor.com also has a SkillCenter Resource Library offering educational resources, worksheets, videos, websites and career help. Accessing these resources does not count against tutoring hours and is also available 24/7. Please visit the APUS Library and search for 'Tutor' to create an account.

### Late Assignments

- Students are expected to submit classroom assignments by the posted due date and to complete the course according to the published class schedule. The due date for each assignment is listed under each assignment.
- Generally speaking, if arrangements are not made in advance, a late penalty of 10% will be assessed for any assignment submitted 1-7 days past the due date. Assignments will not be accepted after the 7th day. No work will be accepted past the final day of class, unless prior arraignments have been made with the instructor. Please be advised the instructor reserves the right to implement their own late assignment policy.
- As a working adult, your time is limited and often out of your control. Faculty may be more flexible if they know ahead of time of any potential late assignments.

### Turn It In

- Faculty may require assignments be submitted to Turnitin.com. Turnitin.com will analyze an assignment submission and report a similarity score. Your assignment submission is automatically processed through the assignments area of the course when you submit your work.

### Academic Dishonesty

- Academic Dishonesty incorporates more than plagiarism, which is using the work of others without citation. Academic dishonesty includes any use of content purchased or retrieved from web services such as CourseHero.com or Scribd. Additionally, allowing your work to be placed on such web services is academic dishonesty, as it is enabling the dishonesty of others. The copy and pasting of content from any web page, without citation as a direct quote, is academic dishonesty. When in doubt, do not copy/paste, and always cite.

### Submission Guidelines

- Some assignments may have very specific requirements for formatting (such as font, margins, etc) and submission file type (such as .docx, .pdf, etc). See the assignment instructions for details. In general, standard file types such as those associated with Microsoft Office are preferred, unless otherwise specified.
- It is the student's responsibility to ensure the all submitted work can be accessed and opened by the instructor.

## **Disclaimer Statement**

- Course content may vary from the outline to meet the needs of a particular group or class.

## **Communicating on the Forum**

- Forums are the heart of the interaction in this course. The more engaged and lively the exchanges, the more interesting and fun the course will be. Only substantive comments will receive credit. Although there is a final posting day/time after which the instructor will grade and provide feedback, it is not sufficient to wait until the last day to contribute your comments/questions on the forum. The purpose of the forums is to actively participate in an on-going discussion about the assigned content.
- "Substantive" means comments that contribute something new and important to the discussion. Thus a message that simply says "I agree" is not substantive. A substantive comment contributes a new idea or perspective, a good follow-up question to a point made, offers a response to a question, provides an example or illustration of a key point, points out an inconsistency in an argument, etc.
- As a class, if we run into conflicting view points, we must respect each individual's own opinion. Hateful and hurtful comments towards other individuals, students, groups, peoples, and/or societies will not be tolerated.
- Students must post a response to the weekly forums prompt and post the required number of replies to other students – refer to the grading rubric and/or forum instructions for specific expectations on number of replies and word count requirements.
- The main response to the forum need to be provided mid-week – refer to the grading rubric and/or forum instructions for specific expectations. Late main response posts to a forum will not be accepted without prior instructor approval.
- Replies must be posted in the week due and replies after the end of the each week will not be graded.

## **Quizzes and Exams**

- Quizzes and exams may consist of true/false, multiple choice, and short essay questions. Each quiz/exam is accessible only once. Once a quiz/exam is accessed, you will not be able to access it again if you disconnect. Therefore, allocate time to complete your quiz. Weekly quizzes must be submitted by midnight Eastern Time, Day 7 of the assigned week. Late quizzes or exams will not be accepted without prior instructor approval.

## **Test Proctoring**

- Tests may be administered using the Examity test proctoring service. It is the student's responsibility to notify the instructor and the test proctoring service regarding any schedule changes or non-disability related accommodations.

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# **University Policies**

## [Student Handbook](#)

- [Drop/Withdrawal policy](#)
- [Extension Requests](#)
- [Academic Probation](#)

- [Appeals](#)
- [Disability Accommodations](#)

The mission of American Public University System is to provide high quality higher education with emphasis on educating the nation's military and public service communities by offering respected, relevant, accessible, affordable, and student-focused online programs that prepare students for service and leadership in a diverse, global society.

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