

ACCT499

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 : ACCT499 **Title :** Senior Seminar in Accounting

Length of Course : 8

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

Description

Course Description: The Capstone course is a senior level course designed to allow the student to review, analyze, and integrate the work the student has completed toward a degree in Accounting. The students will examine a number of real-world cases that relate to auditing and accounting issues, and students will prepare an approved academic project or paper that demonstrates mastery of their program of study in a meaningful culmination of their learning and to assess their level of mastery of the stated outcomes of their degree requirements. Students must complete ALL Core and Major courses prior to this course. Students must have access to Microsoft Word and Microsoft Excel software. Prerequisite: Completion of a minimum of 106 hours towards your program.

Course Scope:

The primary goal of the Senior Seminar course is to help students achieve a solid understand of the ethical, legal, and regulatory obligations in accounting and develop the skills necessary to research and apply accounting issues. This course provides an inEdepth analysis of a wide range of accounting topics including ethical reasoning, the ethical decision process, corporate governance, the AICPA Code of Professional Conduct, audit responsibilities, accounting fraud, legal and regulatory obligations, earnings management, and accounting research.

Objectives

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

- CO1. Distinguish the role of judgment in analyzing various acceptable accounting practices, determining the results of their outcomes, and selecting the best accounting treatment for a transaction
- CO2. Analyze the corporate and social responsibilities for accounting.
- CO3. Demonstrate the results of accounting research in clear and concise written and oral reports.
- CO4. Evaluate complex accounting issues by applying analysis skills to business situations.
- CO5. Summarize the factors that drive the accounting industry.
- CO6. Describe the impact that the field of accounting has had on society in the past several years.
- CO7. Analyze leading issues in the field of accounting.
- CO8. Demonstrate an understanding of the skills needed to conduct research.

Outline

Week 1: Ethical Reasoning: Implication for Accounting

Learning Objectives

CO2. Analyze the corporate and social responsibilities for accounting.

CO6. Describe the impact that the field of accounting has had on society in the past several years.

Reading

Weber, J., & Wasieleski, D. M. (2013). Corporate ethics and compliance programs: A report, analysis and critique. *Journal of Business Ethics*, 112(4), 609-626.

doi:<http://dx.doi.org.ezproxy2.apus.edu/10.1007/s10551-012-11561-6>

Week 2: Accountants' Ethical Decision Process and Professional Judgment

Learning Objectives

CO1. Distinguish the role of judgment in analyzing various acceptable accounting practices, determining the results of their outcomes, and selecting the best accounting treatment for a transaction.

Reading

Buchan, H. F. (2005). Ethical decision making in the public accounting profession: An extension of ajzen's theory of planned behavior. *Journal of Business Ethics*, 61(2), 165-181.

doi:<http://dx.doi.org.ezproxy2.apus.edu/10.1007/s10551-005-0277-2>

Week 3: Corporate Governance and Ethical Management

Learning Objectives

CO4. Evaluate complex accounting issues by applying analysis skills to business situations.

CO5. Summarize the factors that drive the accounting industry.

Reading

Huang, P., Louwers, T. J., Moffitt, J. S., & Zhang, Y. (2008). Ethical management, corporate governance, and abnormal accruals. *Journal of Business Ethics*, 83(3), 469-487.

doi:<http://dx.doi.org.ezproxy2.apus.edu/10.1007/s10551-007-9632-9>

Week 4: AICPA Code of Professional Conduct

Learning Objectives

CO7. Analyze leading issues in the field of accounting.

CO8. Demonstrate an understanding of the skills needed to conduct research.

Reading

Brown, P. A., Stocks, M. H., & Wilder, W. M. (2007). Ethical exemplification and the AICPA code of

professional conduct: An empirical investigation of auditor and public perceptions. *Journal of Business Ethics*, 71(1), 39-171. doi:<http://dx.doi.org.ezproxy2.apus.edu/10.1007/s10551-1006-19124-13>

Week 5: Audit Responsibilities and Accounting Fraud

Learning Objectives

CO2. Analyze the corporate and social responsibilities for accounting.

CO7. Analyze leading issues in the field of accounting.

CO8. Demonstrate an understanding of the skills needed to conduct research.

Reading

Salem, M. S. M. (2012). An overview of research on auditor's responsibility to detect fraud on financial statements. *Journal of Global Business Management*, 8(2), 218-229. Retrieved from <https://search-proquest-com.ezproxy1.apus.edu/docview/1312737337?accountid=8289>

Week 6: Legal and Regulatory Obligations in an Ethical Framework

Learning Objectives

CO3. Demonstrate the results of accounting research in clear and concise written and oral reports. CO4. Evaluate complex accounting issues by applying analysis skills to business situations.

CO8. Demonstrate an understanding of the skills needed to conduct research.

Reading

Burke, J. J. A. (2011). AUDITOR LIABILITY TO EXTERNAL USERS FOR MISLEADING FINANCIAL STATEMENTS OF PUBLICLY LISTED COMPANIES: TWO NORMATIVE PROPOSITIONS. *Syracuse Journal of International Law and Commerce*, 39(1), 137-188. Retrieved from <https://search-proquest-com.ezproxy1.apus.edu/docview/1033345854?accountid=8289>

Week 7: Earnings Management and the Quality of Financial Reporting

Learning Objectives

CO1. Distinguish the role of judgment in analyzing various acceptable accounting practices, determining the results of their outcomes, and selecting the best accounting treatment for a transaction CO3. Demonstrate the results of accounting research in clear and concise written and oral reports.

Reading

Schneider, G. P., Sheikh, A., & Simione, K. (2012). INCOME SMOOTHING: MANAGEMENT CONSEQUENCES AND AUDITOR RESPONSIBILITIES IN THE CASE OF BEAZER HOMES. *Journal of the International Academy for Case Studies*, 18(3), 1-10. Retrieved from <https://search-proquest-com.ezproxy2.apus.edu/docview/1037815156?accountid=8289>

Week 8: International Financial Reporting: Ethics and Corporate Governance Considerations

Learning Objectives

CO4. Evaluate complex accounting issues by applying analysis skills to business situations.

CO7. Analyze leading issues in the field of accounting.

CO 8. Demonstrate an understanding of the skills needed to conduct research.

Reading

Beke, J. (2010). THE PRACTICAL ADAPTATION AND SOME ECONOMIC ASPECTS OF THE INTERNATIONAL ACCOUNTING STANDARDS. *Studia Universitatis Babeş-Bolyai*, 55(2), 41-63.
Retrieved from <https://search-proquest-lcom.ezproxy1.apus.edu/docview/867519391?accountid=8289>

Evaluation

Method of Assessment

A. Tests:

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.

B. Case Studies:

Course assignments are located in the assignments tab. These assignments will be a series of cases that students will complete. 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. Comprehensive Project:

The comprehensive project will consist of a research paper. Please refer to the APA Manual 6th edition for the format of the project. Written assignment submissions should follow APA format. The paper is assigned in Week 6 and due by Sunday of Week 8. 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 - 8

Test question, case study, discussion, and comprehensive project

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 |
|--------------|---------------------------------------|
| A | 4.0/ 100 – 94 |
| A- | 3.67/ 93 – 90 |
| B+ | 3.33/ 89 – 87 |
| B | 3.0/ 86 – 84 |
| B- | 2.67/ 83 – 80 |
| C+ | 2.33/ 79 – 77 |
| C | 2.0/ 76 – 73 |
| C- | 1.67/ 72 – 70 |
| D+ | 1.33/ 69 – 67 |
| D | 1.0/ 66 – 64 |
| D- | 0.67/ 63 – 60 |
| F | 0.0/ 59 – 0 |

Comprehensive Exam - CPC - Based Standardized Assessment

This course requires students to complete the **CPC-Based Standardized Assessment** provided by Peregrine Academic Services. The exam results are used to measure program

You need to do your best. A link titled “Peregrine Testing” has been added to the left hand navigation bar, which will take you through the registration and testing

process. The 120

The topics are as follows:

1. Marketing
2. Business Finance
3. Accounting
4. Management
5. Economics
6. Business Ethics in Accounting
7. Global Dimensions of Business Accounting
8. Information Systems
9. Quantitative Techniques, Statistics, and Research Analysis

10. Business Policies
11. Legal Environment of Business
12. Business Communications
13. Leadership in Accounting

Please keep in mind that this is a program

This assessment is a graded assignment; however, it is graded on a curve since the exam is not based on a traditional 100% of the course grade.

As one of the final assessments of your program, your score will affect your completion of this course and ultimately your graduation. Your exam score, once sent back to the classroom, will be recalculated within hours of the score being returned to determine your final score for the course. If you have any questions about your final score, please reach out to your professor as soon as possible.

Assessment Test by Peregrine – Registration Instructions Please follow these instructions carefully. The test must be completed within 48 hours of starting the test and only three access attempts are allowed. Allow approximately 50<>

minutes to complete the test. If you have any technical issues, please contact Peregrine Academic Services directly at 1-877-260-1555.

1. Select www.peregrineacademics.com/apus
 1. Enter registration password **APUSOUTB61001** (note: password is case sensitive)
 1. Select **Proceed with Registration.**
 1. Review the options available and check the box next to **ACCT 499 Senior Seminar in Accounting.** Be sure to check the correct exam.
5. Select Review Your Selection(s) and Proceed with Registration.
1. Review your Course/Exam selection and, if correct, select **Proceed to Registration.**
 1. Complete the registration information. Be sure to correctly enter your APUS Student ID.
 1. Select **Review Registration**
 1. If all registration information is correct, select **Complete Registration.**
 1. The next page provides you with an Exam Key and a hyperlink to the exam.
 1. If you are ready to start the exam, **select the hyperlink** "ACCT 499 Senior Seminar in Accounting" under the Course/Exam heading
 1. If you are not ready to start the exam, find and save the email sent to you from Peregrine Academic Services, LLC where you will find a link to your exam, further instructions about the exam and how to access your results.
 1. Review the information on the first screen of the exam. Check the course name at the top left and verify your name and APUS Student ID for accuracy. Select your degree program of study from the drop down list. Then select **Confirm.**
 1. When finished, **Save and Print Completion Certificate** and upload as required to post to your assignment area.

When you are ready to begin, click on "Peregrine Testing". You will be taken to the registration page for the exam. The majority of your student information will already be filled out, and you will just be required to select

your program and concentration (these will not affect the contents of the tests). Click on "Confirm". Read all information on the following pages carefully, The timer will start when you click "Begin Exam".

If you have already taken and completed the Outbound Peregrine Accounting Exam for ACCT499, DO*NOT*take*the*exam*again. Your previous Outbound Peregrine Accounting Exam results can be used. If you need assistance retrieving your [completion certificate, please visit http://www.peregrineacademics.com/support/certificates.php](http://www.peregrineacademics.com/support/certificates.php) or if you need further assistance, visit <http://www.peregrineacademics.com/support>.

Grading:

| Name | Grade % |
|-----------------------------|---------|
| Forums | 10.00 % |
| Week 1 Forum | 1.25 % |
| Week 2 Forum | 1.25 % |
| Week 3 Forum | 1.25 % |
| Week 4 Forum | 1.25 % |
| Week 5 Forum | 1.25 % |
| Week 6 Forum | 1.25 % |
| Week 7 Forum | 1.25 % |
| Week 8 Forum | 1.25 % |
| Case Studies | 30.00 % |
| Week 1 Assignment | 5.00 % |
| Week 2 Assignment | 5.00 % |
| Week 3 Assignment | 5.00 % |
| Week 5 Assignment | 5.00 % |
| Week 7 Assignment | 5.00 % |
| Week 8 Assignment | 5.00 % |
| Tests | 35.00 % |
| Final Exam | 17.50 % |
| Midterm Exam | 17.50 % |
| Comprehensive Project | 20.00 % |
| Week 6 - Research Paper | 20.00 % |
| Peregrine Scores | 5.00 % |
| CPC Peregrine Outbound Test | 5.00 % |

Materials

Book Title: Various resources from the APUS Library & the Open Web are used. Links provided inside the classroom in the Lessons section.

Author:

Publication Info:

ISBN: N/A

Course Readings

- Please go to the "Outline" section of the syllabus for a listing of the weekly readings.

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.

- [Accounting Standards Codification](#)
 - [KPMG Institutes](#)
 - [Ernst & Young Insights](#)
 - [Accounting Today](#)
 - [The CPA Journal](#)
 - [Journal of Accountancy](#)
 - [IASB](#)
 - [PCAOB](#)
 - [SEC](#)
 - [AICPA](#)
 - [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 arrangements 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.

University Policies

[Student Handbook](#)

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

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