 

**SYLLABUS**

**Advanced Financial Accounting**

**UW – STEVENS POINT**

**SCHOOL OF BUSINESS & ECONOMICS**

**ACCOUNTING 410 – Advanced Accounting**

**Fall 2021**

Instructor: Bo DeDeker, CPA

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Phone: 715-572-6841 (cell phone call or text)

 715-346-4418 (office)

Office Hours: Available Online Through Zoom with Request

Class times & Location: Online Course – Canvas/ CCC 310

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| --- | --- |
| Final: TBD |  |

Course Web site: Canvas

Course Materials: Required Text: Cengage Publishing. Advanced Accounting 12th Edition. Paul Marcus Fischer, William James Taylor, Rita Hartung Cheng.

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| **UWSP Technology Support:** | The Office of Information Technology (IT) provides a Service Desk to assist students with connecting to the Campus Network, virus and spyware removal, file recovery, equipment loan, and computer repair. You can contact the Service Desk via email at techhelp@uwsp.edu or at (715) 346-4357 (HELP) or visit: [https://www.uwsp.edu/infotech/Pages/ServiceDesk/default.aspx](https://www3.uwsp.edu/infotech/Pages/ServiceDesk/default.aspx)For technology instruction sheets, online support videos, and other related resources, go to: [https://www.uwsp.edu/online/Pages/Student-Support.aspx](https://www3.uwsp.edu/online/Pages/Student-Support.aspx)Additional tools designed to help students taking online or hybrid courses can be found at: [https://www.uwsp.edu/online/Pages/Online%20Student%20Orientation.aspx](https://www3.uwsp.edu/online/Pages/Online%20Student%20Orientation.aspx) |

Delivery Mode Changes: Changes to course delivery may occur at any time during the term to address public health and safety concerns.

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| **SBE Mission:** | The UW-Stevens Point School of Business and Economics creates career ready graduates and leaders through applied learning. We serve the businesses, economy, and people of the greater Central Wisconsin region. We specialize in preparing students for success by providing professional development experiences, access to employers, and in-demand skills. The SBE achieves its mission by valuing:* Talent development
* Lifelong learning
* Career preparation
* On the job experiences
* Community outreach
* Regional partnerships
* Continuous improvement

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| **Accreditation Commitment:** | SBE is accredited by the Association to Advance Collegiate Schools of Business (AACSB), a designation earned by only 5 percent of world business schools. Accreditation instills a culture of continuously improving our programs through connections with local business leaders, alumni and the community. |

**Course Description: Accounting 410**

A study of the international accounting environment, multicurrency transactions and investments, mergers and parent-subsidiary relationships, SEC reporting, and partnerships. **(3 credits)**

**Objectives:**

After completion of this course the student should understand the preparation of consolidated financial statements and parent subsidiary accounting. A basic review of international accounting standards along with foreign currency trading and financial statement presentation will create knowledge of international accounting. Also an understanding of partnership accounting will be obtained.

**Skills:**

This course should help demonstrate accounting skills that will be used in a variety of business settings including the consolidation of financial statements This ability will be developed through successful review of the material along with completing basic consolidation problems.

**Student Responsibilities:**

You as the student are responsible and accountable for your grade in this course. With that in mind, the following list of suggested successful tools can help to facilitate a desired outcome for this class:

1. Come to class prepared. Do your homework, read the chapters and please come to class with questions of things you do not understand.
2. Inform the instructor of any planned, unplanned life events before missing class time. It is your responsibility to tell the instructor why you have missed a class session in advance either in class or by email.
3. Spend time on this class. This class is preparing you for your future, consider this when applying yourself.
4. Adhere to University code of conduct.
5. Cell phones are to be left on silent so as not to interrupt class.

**Attendance and Class Participation:**

This course is an on your own pace online course no attendance is necessary for any credit.

**Cheating and Dishonesty**

While I encourage group collaboration and learning I expect that when tests are being worked on class that no cheating will occur. Cheating in your class or using another student’s work as your own is only cheating yourself in life and will not be tolerated. If you are discovered as being dishonest in class, the consequences will be to the greatest extent possible. The policies and procedures defined by the Chapter UWSP 14 will be followed. For more information, see http://www.uwsp.edu/dos/Documents/CommunityRights.pdf. The School of Business & Economics will report misconduct to the Dean of Students as required and additional sanctions may be applied.

The American Disabilities Act (ADA) is a federal law requiring educational institutions to provide reasonable accommodations for students with disabilities. Links to UWSP’s policies regarding ADA, nondiscrimination, and Online Accessibility (IT & Communication Accessibility) can be found at: [https://www.uwsp.edu/datc/Pages/uw-legal-policy-info.aspx](https://www3.uwsp.edu/datc/Pages/uw-legal-policy-info.aspx)

UW-Stevens Point will modify academic program requirements as necessary to ensure that they do not discriminate against qualified applicants or students with disabilities.  The modifications should not affect the substance of educational programs or compromise academic standards; nor should they intrude upon academic freedom. Examinations or other procedures used for evaluating students' academic achievements may be adapted. The results of such evaluation must demonstrate the student's achievement in the academic activity, rather than describe his/her disability.

**Americans with Disabilities Act**

If modifications are required due to a disability, please inform the instructor and contact the Disability and Assistive Technology Center to complete an Accommodations Request form. The Disability and Assistive Technology Center is located on the 6th Floor of Albertson Hall. For more information, call 715-346-3365, email datctr@uwsp.edu or visit: [https://www.uwsp.edu/datc/Pages/default.aspx](https://www3.uwsp.edu/datc/Pages/default.aspx)

**Quizzes/Excel and Homework Assignments:**

You will be given problems to complete in class. The homework will not be required to be handed in, however, if you do not do the homework it will have an adverse impact on your exam scores as the problems I give will be on the exams. You are an adult learner it is your responsibility to do your homework and learn the material not the instructors. During the class period questions will be asked of the class, if you are not prepared or do not speak in class you will not receive the participation points.

**Grading Policy:**

4 Exams 90%

Homework and Participation 10%

Total 100%

Your Overall Final grade will be based on the total points earned. At the end of the class the points will be curved based on the class performance. Homework/Participation points are earned by good attendance and contribution to class discussions and homework that may be requested as turned in.

**Grading Scale**

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| --- | --- |
| Letter Grade | Percentage Score |
| A | 93 – 100 |
| A- | 90 – 92 |
| B+ | 87 – 89 |
| B | 83 – 86 |
| B- | 80 – 82 |
| C+ | 77 – 79 |
| C | 73 – 76 |
| C- | 70 – 72 |
| D+ | 67 – 69 |
| D | 63 – 66 |
| D- | 60 – 62 |
| F | Below 60 |

2021 Spring University of Wisconsin Stevens Point

Accounting 410 Section 1 Class Schedule

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| --- | --- | --- | --- | --- | --- |
| Accounting  |  |  |  |  |  |
| Spring 2021 Calendar |   |  |  |   | Homework |
| 1 | Sept | 5 | Sunday | 11:59pm | Introductions |   |
| 2 | Sept | 12 | Sunday | 11:59pm | Chapter 2 | Exercises 1.2/1.2/1.4 |
| 3 | Sept | 19 | Sunday | 11:59pm |   |   |
| 4 | Sept | 26 | Sunday | 11:59pm | Chapter 2 | Exercises 2.3/2.4/2.5 Problems 2.1/2.2/2.4 |
| 5 | Oct | 3 | Sunday | 11:59pm |   |   |
| 6 | Oct | 10 | Sunday | 11:59pm | Exam 1 |   |
| 7 | Oct | 17 | Sunday | 11:59pm | Chapter 3 | Exercises 3.3/3.4/3.5/3.7/3.8 Problem 2.4 |
| 8 | Oct | 24 | Sunday | 11:59pm |   |   |
| 9 | Nov | 7 | Sunday | 11:59pm | Chapter 4 | Problems 4.1/4.2/4.4 |
| 10 | Nov | 14 | Sunday | 11:59pm |   |   |
| 11 | Nov | 24 | Sunday | 11:59pm | Exam 2 |   |
| 12 | Nov | 28 | Sunday | 11:59pm | Chapter 9 & 10 | Exercises 10.1/10.2 Problem 10.1 |
| 13 | Dec | 5 | Sunday | 11:59pm | Chapter 13&14 | Exercises 13.3/13.4/14.1/14.5 Problems 13.5/14.2 |
| 14 | Dec | 12 | Sunday | 11:59pm | Exam 3 |   |
| Final Week | Dec | 19 | Sunday | 11:59pm |   |   |

**Covid Related Issues**

Face Coverings:

* At all UW-Stevens Point campus locations, the wearing of face coverings is mandatory in all buildings, including classrooms, laboratories, studios, and other instructional spaces. Any student with a condition that impacts their use of a face covering should contact the [Disability and Assistive Technology Center](https://www3.uwsp.edu/datc/Pages/default.aspx) to discuss accommodations in classes. Please note that unless everyone is wearing a face covering, in-person classes cannot take place. This is university policy and not up to the discretion of individual instructors. Failure to adhere to this requirement could result in formal withdrawal from the course.

Other Guidance:

* Please monitor your own health each day using [this screening tool](https://www3.uwsp.edu/C19DailyScreening). If you are not feeling well or believe you have been exposed to COVID-19, do not come to class; email your instructor and contact Student Health Service (715-346-4646).
	+ As with any type of absence, students are expected to communicate their need to be absent and complete the course requirements as outlined in the syllabus.
* Maintain a minimum of 6 feet of physical distance from others whenever possible.
* Do not congregate in groups before or after class; stagger your arrival and departure from the classroom, lab, or meeting room.
* Wash your hands or use appropriate hand sanitizer regularly and avoid touching your face.
* Please maintain these same healthy practices outside the classroom.

Enforcement:

Day 1/Week 1: Review language in syllabus. Remind students that face coverings have been required by the university’s administration in all classrooms and buildings. They are mandatory based on the advice of medical professionals because, combined with physical distancing and other measures, they help protect both the health of others and the person wearing the face covering. Remind students that if they cannot wear a face covering due to their own health concerns, they should contact UWSP’s Disability and Assistive Technology Center to seek a formal accommodation.

* + Flexibility may be required in the early days of the semester as the campus community adjusts to this requirement.
* After Day 1:
	+ As necessary or when it feels appropriate, continue to remind students that we are all in this together and that face coverings are required in all buildings, classrooms, labs, and meeting spaces; physical distancing, hand washing, etc. are important for everyone to do. Don’t shy away from mentioning how weird this experience is for everyone and thank them for helping to keep us all safe and healthy, at school and in the classroom.
	+ If a student is not wearing a face covering, it would be best to quietly check to see if they forgot it or whether there is a health-related concern preventing them from wearing a face covering. If so, refer them to UWSP’s Disability and Assistive Technology Center to seek a formal accommodation.
	+ If a student forgets a face covering: “In this building you can go to [see office list for each building/campus location] to pick up a disposable single-use face covering. Please do so now before class starts” OR “Feel free to return to your room/car/apartment to get yours. They are mandatory in all classrooms.”
	+ If a student refuses to wear a face covering: “You have the option to participate in class remotely/online. I will need you to please leave the classroom. By university policy, I’m not allowed to begin class unless everyone is wearing a face covering. You are welcome to return when you’re willing to wear a face covering.”
	+ If a student then refuses to leave, consider taking a 5-10 minute break so that the instructor and student can speak privately, and hopefully deescalate the situation: “Unfortunately, if you refuse to wear a face covering and you refuse to leave class, my only option is to cancel today’s class for everyone and report this to the Dean of Students. This will begin a disciplinary process, one result of which may be that you are officially withdrawn from this course. At a minimum, the university will not allow you to attend future classes in person if you are not wearing a face covering.” [Faculty/Instructor should report this to the Department Chair, Registrar, and the Dean of Students ([General Incident Report form](https://cm.maxient.com/reportingform.php?UnivofWisconsinStevensPoint&layout_id=0))]
		- At this point, the Dean of Students office will contact the student for a conversation.
		- If the student is willing to wear a face covering, he/she will be permitted to return to class. If not, he/she will either attend online or be withdrawn from the class depending on the circumstances and the result of the disciplinary process.
	+ If a student, having been instructed not to attend the next class in person still comes to the classroom, the faculty/instructor should consider repeating the steps above, including canceling the class again.