Advanced Accounting II  
ACC 332  
(Prerequisite ACC 331)  
WINTER I TERM, 2013  
6 PM -10:30 PM, Tuesday  
Instructor: Doug Johnson

TEXTBOOK: Modern Advanced Accounting, 10th Ed. Larsen, PUB:McGraw-Hill, Irwin  
ISBN:0-07-292255-9, date of publication-2006

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COURSE OBJECTIVE: Advanced Accounting II focuses on concepts and methods of analysis applicable to accounting for partnerships and the major types of not-for-profit organizations: governmental units, hospitals 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, the student 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 in the other advanced accounting topic areas discussed.

GRADE BREAKDOWN: Your grade will consist of 4 tests using the grading system below:

95-100% = A+  
80-84% = B  
65-69% = D+

90-94% = A  
75-79% = C+  
60-64% = D

85-89% = B+  
70-74% = C  
Below 60%=U

ATTENDANCE: Student attendance in each class session is required.

CLASS PARTICIPATION: Class participation is welcome.

TESTS: Contents will be announced before the test.

ASSIGNMENTS: You are expected to read the chapter before class and do the homework before class.

The following schedule is tentative:

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<th>CLASS MEETING</th>
<th>TOPIC:</th>
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<tr>
<td>October 22</td>
<td>Chapter 1 &amp; 2 - Ethics and Partnerships</td>
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<td>October 29</td>
<td>Chapter 3 - Partnerships, and Test</td>
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<tr>
<td>November 5</td>
<td>Chapter 14 - Bankruptcy: Liquidation and reorganization</td>
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<td>November 12</td>
<td>Chapter 15 - Estates and Trusts, Test</td>
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<td>November 19</td>
<td>Chapter 16 - Nonprofit Organizations</td>
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<td>November 26</td>
<td>Chapter 17 - Governmental entities: General Fund</td>
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<td>December 3</td>
<td>Chapter 18 - Governmental entities: Proprietary, Test</td>
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<tr>
<td>December 10</td>
<td>Chapter 19 - Governmental Entities: Fiduciaries, &amp; Comprehensive Annual Financial Report, Test</td>
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The Doane Academic Integrity Policy will be adhered to in this class. All projects and tests will represent your own work. Any use of other ideas and words without proper citation of sources is plagiarism and will result in penalties to be determined by the instructor and/or dean of undergraduate studies.
CURRICULUM

I. Student will be able to define ethical issues
   I. Ethics
      Fraudulent reporting
      Ethical standards

II. Student will be able to compute partnership income
   II. Partnerships
      Formation of partnership
      Change in partners
      Allocation of income
      Partnership liquidation
      Incorporation of partnership

III. Student will be able to journalize non-profit transactions
   III. Non-profit organizations
      Un-restricted fund
      Restricted fund
      Endowment fund
      Agency fund
      Annuity/life income funds
      Loan funds
      Plant fund

IV. Student will be able to journalize governmental transactions
   IV. Governmental entities
      General fund
      Governmental entities
      Other funds
      Proprietary funds
      Fiduciary funds

V. Student will be able to prepare bankruptcy statements
   V. Bankruptcy:
      Liquidation and reorganization

VI. Student will be able to journalize estate transactions
   VI. Estates and trusts