SENIOR SEMINAR in ACCOUNTING, ACC 496, 3 credit hours
Winter II Term, 2014, Tuesday(6PM-10:30PM) Instructor: Doug Johnson

TEXTBOOKS:
2014 Wiley CPA Exam Review-Auditing & Attestation-978-111-8734063
Publisher is Wiley and authors are Whittington

OFFICE HOURS: HOME 402-423-7940, Email: office:dajohnson@southeast.edu

COURSE OBJECTIVE: With the guidance of a faculty member, students will review all aspects of accountancy required by the “Revised and Substituted Rules of the Nebraska State Board of Public Accountancy.” At the conclusion of the course, to demonstrate the knowledge and skills expected upon completion of the major, students will complete a standardized examination designed to measure the knowledge and skills required for public accountancy. Satisfactory completion of this course will demonstrate a solid understanding of the major, as well as the confidence and skills to work with existing and emerging aspects of the professional field. Prerequisite: Interdisciplinary Studies 206, senior standing, C or higher for all accounting courses completed, and permission.

GRADE BREAKDOWN: Your grade will consist of 4 tests during the Autumn term:
95-100% = A+ 85-89% = B+ 75-79% = C+ 65-69%=D+
90-94% = A 80-84% = B 70-74% = C 60-64%=D, -Below60%=U

ATTENDANCE: Student attendance in each class session is required.

Date: Topic:
January 14 Financial accounting and reporting
21 Financial accounting and reporting, Test
28 Auditing and attestation
February 4 Auditing and attestation, Test
11 Business environment and concepts
18 Business environment and concepts, Test
25 Regulations
March 4 Regulations, Test

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

Learning strategy will be lecture method.

Student will be able to prepare financial reports
Financial accounting and reporting
  Basic theory
  Financial reporting
  Inventory
  Fixed assets
  Monetary current assets
  Monetary current liabilities
  Present value
  Deferred taxes
  Stockholders’ equity
  Investments
  Statement of cash flows
  Business combinations
  Business consolidations
  Derivative instruments
  Hedging activities
  Governmental accounting
  Not-for-Profit accounting

Student will be able to define audit process
Auditing
  Engagement planning
  Internal control
  Evidence
  Audit sampling
  Computers
  Reporting

Student will be able to define company environment
Business environment
  Business strategy
  Information Technology
  Economics
  Financial management
  Risk management
  Capital budgeting
  Performance measures
  Cost measurement
  Planning and analysis
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<th>Student will be able to define responsibilities/law</th>
<th>Regulation</th>
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<tbody>
<tr>
<td></td>
<td>Professional responsibilities</td>
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<td>Federal Securities Acts</td>
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<td>Contracts</td>
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<td>Bankruptcy</td>
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<td>Debtor-creditor relationships</td>
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<td>Agency</td>
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<td>Regulation of employment</td>
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<td>Regulation of environment</td>
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<td>Property</td>
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<td>Insurance</td>
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<td>Transactions in property</td>
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