SENIOR SEMINAR in ACCOUNTING, ACC 496, 3 credit hours
Winter II Term, 2015, Tuesday(6PM-10:30PM) Instructor: Doug Johnson

TEXTBOOKS:
2014 Wiley CPA Exam Review-Auditing & Attestation-978-111-8734063
2014 Wiley CPA Exam Review-Financial Accounting & Reporting-
ISBN-978-111-8734063
2014 Wiley CPA Exam Review-Business and Environment & Concepts-
ISBN-978-111-8734063
Publisher is Wiley and authors are Whittington

OFFICE HOURS: HOME 402-423-7940, E mail: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 accoun
ting 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 13 Financial accounting and reporting
20 Financial accounting and reporting, Test
27 Auditing and attestation
February 3 Auditing and attestation, Test
10 Business environment and concepts
17 Business environment and concepts, Test
24 Regulations
March 3 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.

<table>
<thead>
<tr>
<th>Students will be able to prepare financial reports</th>
<th>Financial accounting and reporting</th>
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<tbody>
<tr>
<td></td>
<td>Basic theory</td>
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<td>Financial reporting</td>
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<td>Inventory</td>
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<td>Fixed assets</td>
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<td>Monetary current assets</td>
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<td>Monetary current liabilities</td>
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<td>Present value</td>
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<td>Deferred taxes</td>
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<td>Stockholders’ equity</td>
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<td>Investments</td>
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<td>Statement of cash flows</td>
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<td>Business combinations</td>
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<td>Business consolidations</td>
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<td>Derivative instruments</td>
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<td>Hedging activities</td>
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<td>Governmental accounting</td>
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<td>Not-for-Profit accounting</td>
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<tr>
<th>Students will be able to define audit process</th>
<th>Auditing</th>
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<td>Engagement planning</td>
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<td>Internal control</td>
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<td>Evidence</td>
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<td>Audit sampling</td>
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<td>Computers</td>
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<td>Reporting</td>
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<th>Students will be able to define company environment</th>
<th>Business environment</th>
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<td>Business strategy</td>
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<td>Information Technology</td>
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<td>Economics</td>
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<td>Financial management</td>
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<td>Capital budgeting</td>
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<td>Performance measures</td>
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<td>Cost measurement</td>
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<td>Planning and analysis</td>
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<td>Student will be able to define responsibilities/law</td>
<td>Regulation</td>
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<td>Professional responsibilities</td>
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<td>Federal Securities Acts</td>
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<td>Secured transactions</td>
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<td>Debtor-creditor relationships</td>
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<td>Regulation of employment</td>
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<td>Property</td>
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<td>Insurance</td>
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<th>Student will be able to compute federal taxes</th>
<th>Federal taxation</th>
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<td>Individual</td>
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<td>Transactions in property</td>
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