Advanced Accounting
[ACCT 780]
Beacom School of Business
The University of South Dakota
Fall Semester 2017

Our primary mission is excellence in undergraduate and graduate education that develops successful future business leaders. We deliver high value to our students, employers, and community through distinctive teaching and learning supported by significant intellectual and professional contributions, and meaningful service.

Advanced Accounting covers special accounting problems relating to the preparation of combined and consolidated financial statements; partnership accounting; and foreign exchange transactions and translation.

2016-2017 Graduate Catalog

PREREQUISITES:..................ACCT 310, 311 - Intermediate Accounting or equivalent.

INSTRUCTOR: ............................................................. Leon Korte, Ph.D., CMA
Office: ............................................................................. 316 Beacom Hall
On Campus Office Hours: ............ Tuesday, Wednesday, Thursday 1:00 pm to 2:00 pm
Office Telephone: ................................. 605-658-6572
On Campus Class Times:...................... Tuesday and Thursday 2:00 pm to 3:15 pm
On-line Office Hours ......................... Wednesday, 6:00 pm to 7:00 pm [Central]
On Campus Meeting Room:.................. Beacom 206
E-mail: ................................................................. Leon.Korte@usd.edu Subject line: ACCT 780


COURSE OBJECTIVES: Learning objectives associated with this course include:

- To be included soon

GRADING POLICY: Final grades will be determined using a 100 point grade system.

End-of-Chapter Homework Assignments
Part 1A ............................................................................. 38 points
Part 1B ............................................................................. 44 points
Part 2 ............................................................................. 21 points
Part 3 ............................................................................. 25 points

Mid-term Section Quizzes
Part 1A ............................................................................. 75 points
Part 1B ............................................................................. 75 points
Part 2 ............................................................................. 60 points
Part 3 ............................................................................. 60 points

Comprehensive Course Exam .................................................. 120 points

Total possible points ............................................................ 518 points
Final course grades will be based on a 90/80/70/60 scale adjusted as necessary for aggregate class performance. As a graduate course the only available grades are A, B, C, and F.

Requests for extensions of quiz or exam deadlines may be granted, but an extension will incur a ten-percentage deduction from the quiz or exam score.

On-line quizzes and exams have feedback immediately after the quiz availability ends.

Any grade appeal must be submitted in writing within one week of the submission of the assessment under appeal. Late appeals will not be considered.

LEARNING OBJECTIVES: Learning objectives are presented at the beginning of each chapter.

EXAMINATIONS: There will be two exams in this course. The exams will utilize objective questions similar in format to the Uniform CPA Examination. This format includes multiple choice questions and “other objective format” questions.

HOMEWORK: Advance reading and problem solving is integral to understanding this subject. Prior to each class, you should complete all of the assigned reading and, at a minimum, review the suggested homework. Questions drawn from the suggested homework assignments are often posed in class. It is advisable to be prepared to respond to the questions.

TECHNICAL, ACADEMIC, AND STUDENT SUPPORT SERVICES: For information about the university’s technical, academic, and student support services, as well as how to take advantages of these services, please refer to the Online Student Handbook (found in the USD GETTING STARTED section on the D2L course home page <https://d2l.sdbor.edu>). This document also contains important information pertaining to minimum technology requirements, registration information, as well as other university services and policies.

DISABILITY SERVICES: Any student who feels s/he may need academic accommodations or access accommodations based on the impact of a documented disability should contact and register with Disability Services during the first week of class. Disability Services is the official office to assist students through the process of disability verification and coordination of appropriate and reasonable accommodations. Students currently registered with Disability Services must obtain a new accommodation memo each semester. For information contact:

Ernetta L. Fox, Director
Disability Services
Room 119 Service Center
(605) 677-6389
http://www.usd.edu/ds/
dservices@usd.edu

MISCELLANEOUS: The instructor will follow the University and School of Business policies regarding dates and conditions for withdrawals, incompletes, plagiarism, and other administrative issues.

FREEDOM IN LEARNING. Students are responsible for learning the content of any course of study in which they are enrolled. Under Board of Regents and University policy, student academic performance shall be evaluated solely on an academic basis and students should be free to take reasoned exception to the data or views offered in any course of study. Students who believe that an academic evaluation is unrelated to academic standards but is related
instead to judgment of their personal opinion or conduct should contact the Dean of the School of Business to initiate a review of the evaluation.

UNIVERSITY COMMUNICATIONS POLICY: Because of the ever-increasing reliance on electronic communications to effectively conduct official business with students of The University of South Dakota, certain electronic communication standards must be set by the University. As a result, email and announcements posted in MYUSD Portal are considered official forms of communications at The University of South Dakota. The electronic communications policy ensures that all students have access to University-related information in a timely manner, utilizing a standardized methodology that serves the needs of both the University and its students. In general, campus information will be posted in MYUSD Portal, and important, time-critical information which has a major impact to a majority of students will be sent via email.

Student Account (E-mail Account). The University provides a student account for all students upon entering the University. The account is free of charge and currently remains active as long as the student remains actively enrolled.

Expectations. It is imperative that students understand that the University assigned e-mail address and MYUSD Portal announcements shall be the official means of communication. A student’s failure to receive and read University communications in a timely manner does not absolve that student from knowing and complying with the content of such communications. Students attending courses at more than one South Dakota University will only be required to check the e-mail account provided by their home, or degree-granting, institution. The home institution e-mail address will be the primary e-mail address used for communications with the student. All other institutional e-mail addresses will automatically be forwarded to the student’s home institution e-mail address.

E-mail Turnaround Time. On weekdays, please allow a 24-hour response time; over the weekend or during holidays, please allow 72 hours. E-mail is the most effective means of communication in this course. If you are on the Vermillion campus, feel free to visit in person.