

Bergen Community College

Division of Business, Social Science and Public Service

Department of Business, Accounting and Finance

Course Syllabus

ACC215 Topics in Accounting

Semester and year:

Course and Section:

Meeting Days/Times

Room:

Instructor:

Phone:

E-Mail Address:

Course Description

This course is a study of current issues in the accounting profession and specialized areas of accounting. Topics will be varied and based upon an examination of recent cases and issues. Coverage will include new developments in accounting theory and practice and the pronouncements of various accounting bodies. The student will examine individual topics in greater depth than possible in traditional accounting courses. This course is not intended for students enrolled in an A.S. transfer program.

3 credits

Prerequisite(s): ACC-202 or by permission of the Academic Department Chair

Student Learning Objectives: As a result of meeting the requirements in this course, students will be able to

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- 1) Identify current changes in the accounting profession and accounting standards.
- 2) Apply new standards to business transactions and describe the related financial statement impact.
- 3) Research accounting topics.
- 4) Identify and explain the importance and decision making steps required for ethical and effective management.
- 5) Detail the role of the Sarbanes-Oxley Act and identify the responsibilities incumbent upon management and the outside auditors as a result of this legislation.
- 6) Assess the adequacy of accounting internal controls and propose recommendations for improvement.
- 7) Write about various accounting topics using clear and appropriate business language.
- 8) Create presentations that are clear, accurate and informative within the requirements of the task and are addressed in a manner well-suited to a business audience.

Means of Assessment

- 1) Written comments on current periodical readings on submitted reports.
- 2) Tests, which can be multiple choice or essay style.
- 3) Class Participation
- 4) Presentations.

Course Content

Special Topics in Accounting will provide the student with the current changes and practical applications of the accounting standards and related guidelines

within which they will work. There will be opportunities for the students to explore areas of accounting on a deeper level than introductory courses permit. Research, written and oral communication and presentation skills will be utilized.

Special Features of the Course

Computer Use: Using a computer is considered a basic business skill; therefore, using the Internet and basic Office software will be an ongoing part of this course. Assignments will require accessing information from the Internet and submitting word processed reports and assignments. All written work should in Word and creating Excel worksheets may also be required for some assignments. In class presentations are to be created using Microsoft PowerPoint.

Students do not need their own computers although if they do not have their own computer and Internet access they need to be prepared to spend additional time on campus. Computer access is available in the free time labs, S-346 and S-352, the BCC library, the TEC Commons, and many public libraries.

Students will have access to the course through the colleges' WebCT system for asynchronous course discussions, to supplement in class activities, and to communicate with classmates and me. For assistance contact the Center for Instructional Technology <http://www.bergen.edu/CIT/>.

Course Materials

Faculty and student resources available via the Sidney Silverman Library, or Interlibrary Loan, or through the Library Portal:

Selected Accounting Periodical Literature

Journal of Accountancy

Journal of Business Finance & Accounting

The Accounting Review

Journal of Performance Management

The Journal of the American Taxation Association

Journal of Banking & Finance

Investment Weekly News

Accounting, Auditing & Accountability Journal

Business Wire

Strategic Finance

Accounting, Organizations and Society

Critical Perspectives on Accounting

The CPA Journal

Journal of Accounting Research

Management Accounting Research

The International Journal of Accounting

Corporate Cash flow

Management Today

Business Horizons

Wall Street Journal

New York Times

The Washington Post

Books

Berenson Alex, (2003) *The number : how the drive for quarterly earnings corrupted Wall Street and corporate America*

New York : Random House

Bragg, Steven M. (2007) *Accounting best practices.*

Hoboken, N.J. : John Wiley

Duska, Ronald, *Accounting ethics*, Malden, MA: Blackwell Pub., 2003

Hamilton, Stewart and Alicia Micklethwait (2006)

Greed and corporate failure : the lessons from recent disasters. Basingstoke [England] ; New York : Palgrave Macmillan

Research, Writing, and/or Examination Requirement(s)

During the course of study, students will prepare short well-written one page essays or business communications applying the theory being discussed to practical applications. A term project/paper will require students, either independently or collaboratively, to research a current accounting issue, and to critically evaluate, support and make recommendations as appropriate. As a culminating activity, students will present their findings to their peers in a professional manner using PowerPoint.

Grading Policy

Late Assignments: No work will be accepted after the due date. It is the responsibility of the student to make sure that time is managed so that all tasks are accomplished in a timely manner.

Missed Exams: Students will take a comprehensive final for all missed exams. No make-up exams will be given.

Grade allocations:

- 1) Examinations30 - 50%
- 2) Written Assignments; in class and for homework.....20 - 30%
- 3) Term Project/Paper & presentation20% - 30%
- 4) Class Participation.....up to10%

Attendance Policy

All students are expected to attend punctually every scheduled meeting of each course in which they are registered. Attendance will be kept by the instructor for administrative and counseling purposes.

Other College, Divisional, and/or Departmental Policy Statements

Students must be familiar with and are required to abide by all Bergen Community College policies and procedures as outlined in the current College Catalog.

Student and Faculty Support Services:

List support services, e.g., the Writing Center, the Math Lab, the Tutorial Center, Online Writing Lab (OWL), Office of Specialized Services, etc. Include information on the BCC Library.

Office: Room: Contact:

The Distance Learning Office – for any problems you may have accessing your online courses	Room C-334	201-612-5581 begin_of_the_skype_highlighting 201-612-5581 end_of_the_skype_highlighting psimms@bergen.edu
Smart Thinking Tutorial Service	On Line:	
The Tutoring Center	Room L-125	201-447-7908 begin_of_the_skype_highlighting 201-447-7908 end_of_the_skype_highlighting
The Writing Center	Room L-125	201-447-7908 begin_of_the_skype_highlighting 201-447-7908 end_of_the_skype_highlighting
The Online Writing Lab	On Line at:	(OWL www.bergen.edu/owl)
The Office of Specialized Services (for Students with Disabilities)	Room S-131	201-612-5270 begin_of_the_skype_highlighting 201-612-5270 end_of_the_skype_highlighting www.bergen.edu/oss
The Sidney Silverman Library – Reference Desk	Room L-226	201-447-7436 begin_of_the_skype_highlighting 201-447-7436 end_of_the_skype_highlighting

Special Note on the Tutoring Center - The Henry and Edith Cerullo Learning Assistance Center encompasses the Tutoring Center, the English Language Resource Center, and the WritingCenter. The website of the Learning Assistance Center is located at www.bergen.edu/pages/2192.asp. Tutoring services are available for this course in the Tutoring Center. As listed above, the Tutoring Center is located in Room L-125, and its phone number is 201-447-7908. You can also make appointments for tutoring online through the BCC Virtual Campus, which is located at www.bergen.edu/pages/2864.asp. Click on the link for the "Tutoring Appointment System."