

**Syllabus**

**SCHOOL OF MANAGEMENT**  
**AC 530: CPA Review - Financial Accounting & Reporting**  
**(FAR)**

3 Credits  
Effective: Summer 2022  
Grading Type: Decimal

*Access to the Internet is required.*  
*All written assignments must be in Microsoft-Word-compatible formats.*  
*See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.*

## FACULTY

Faculty Name: FACULTY NAME

Contact Information: CONTACT INFORMATION

## COURSE DESCRIPTION

This course provides a review of technical accounting materials and helps students explore the opportunities and challenges of being a CPA. Technical coverage of topics historically addressed in the “Financial Accounting & Reporting” section of the Uniform Certified Public Accounting (CPA) examination is addressed using Becker materials. Students gain knowledge and understanding of Generally Accepted Accounting Principles (GAAP) in relation to business entities, government entities, and not-for-profit organizations and apply knowledge using analytical skills and evaluation techniques. Professional development is encouraged through student interaction.

## COURSE RESOURCES

Required and recommended resources to complete coursework and assignments are found on the course [Reading List](#). Access is provided through the *Reading List* link in your online course as well as from the library homepage (“Find Your Reading List” button).

**Note:** Required resources that must be purchased by the student are tagged “Purchase from a vendor of your choosing.” Required resources with a direct link, “Available through CityU Library”, are available electronically at no cost to students.

Students in Canada may purchase course resources from the [Canada Bookstore](#), and students outside the U.S. and Canada should contact their advisor or textbook coordinator for additional information.

## COURSE OUTCOMES

This course will prepare students to:

- Apply accounting-related standards and principles to solve business problems
- Apply theoretical accounting concepts to financial statement construction
- Design and construct Generally Accepted Accounting Principles (GAAP) financial statements
- Recognize and apply appropriate disclosure techniques
- Select the appropriate accounting principles, which relate to specific accounting practices

## CORE CONCEPTS, KNOWLEDGE, AND SKILLS

- Accounting changes and error correction
- Accounting for leases
- Accounting for pensions and post employment benefits

- Accounting principles underlying financial statements
- Comprehensive income
- Consolidated financial statements
- Earnings per share
- FASB conceptual framework
- Financial statement analysis
- Fixed assets and intangibles
- Footnote and supplemental disclosure
- Foreign operations
- Four basic financial statements
- Partnership accounting
- Personal financial statements
- Prospective financial information
- Revenue recognition
- Statement of cash flows
- Subsequent events
- Working capital accounts

## OVERVIEW OF COURSE GRADING

The grades earned for the course will be derived using City University of Seattle’s decimal grading system, based on the following:

<i>Overview of Required Assignments</i>	<i>% of Final Grade</i>
Practice Tests (MCQ’s/Simulated Tasks)	25%
Mini-Exams (3)	25%
Simulated-Exams (2)	40%
Instructor Determined Activities/Discussion Boards	10%
<b>TOTAL</b>	<b>100%</b>

### Practice Tests (MCQ’s/Simulated Tasks)

The best way to gain a thorough understanding of the underlying concepts is to apply those concepts to solve the problems. For this series of assignments, complete all practice tests, which are multiple-choice questions (MCQ’s) and simulated tasks, as indicated by your instructor. After completing, download the “Performance Report” results from Becker and upload to CityU course as directed by instructor. The percent of correctly completed questions as well as percent answered correctly will be used to determine the grade earned.

<i>Components</i>	<i>% of Grade</i>
Completeness of answers	50%
Correctness of answers	50%
<b>TOTAL</b>	<b>100%</b>

### **Mini-Exams**

The completion of three Becker software mini-exams is required. These exams include questions from lectures, practice tests, and course content to help ensure students have mastered the material. The percent of correctly completed questions as well as percent answered correctly will be used to determine the grade earned.

<i>Components</i>	<i>% of Grade</i>
Completeness of answers	50%
Correctness of answers	50%
<b>TOTAL</b>	<b>100%</b>

### **Simulated Exams**

The completion of two Becker software simulated-exams is required. These exams include questions from lectures, practice tests, mini-exams, and course content to help ensure students have mastered the material. Students can see immediately what they have mastered, and where to focus efforts, to become exam ready. The percent of correctly completed questions as well as percent answered correctly will be used to determine the grade earned.

<i>Components</i>	<i>% of Grade</i>
Completeness of answers	50%
Correctness of answers	50%
<b>TOTAL</b>	<b>100%</b>

### **Instructor Determined Activities/Discussion Boards**

Whether in class, online, or in a mixed mode setting, students will be graded on their participation in classroom discussions; ability to present, explain, or defend alternative viewpoints; and the degree to which they have mastered the concepts and principles inherent in the study of business management. Written work will be assessed not only on relevance to the subject presented, but also on adherence to good written form, APA style, and professional presentation. The instructor may also choose to create additional activities to support learning in the classroom or online.

<i>Components</i>	<i>% of Grade</i>
Quality of Responses	50%
Quantity of Responses	30%
Timeliness	20%
<b>TOTAL</b>	<b>100%</b>

## **COURSE POLICIES**

### **Late Assignments**

Students are required to submit all assignments by the due dates stated in the course schedule. A late assignment is one that is submitted after the due date or after any extension has expired.

If circumstances prevent a student from meeting the due date, the student needs to contact the instructor and request an extension at least 48 hours prior to the date the assignment is due. Emergency situations will be considered on a case-by-case basis. Being busy, pressured with outside work, technical issues, or having competing academic commitments are not valid reasons to grant extensions.

A student who receives an extension in advance of the due date and abides by the agreement with the instructor is not subject to late penalties.

Without prior arrangement with the instructor, students who submit assignments late will receive a 10% deduction in grade each day or part of the day that the assignment is late. Coursework received after seven days will not be graded and will receive a zero grade, unless prior arrangements have been made.

### **Participation**

Participation will be graded based on engagement in class discussions and activities (both online and mixed modes). Online-only courses will be determined via active engagement in weekly discussion boards or other interactive opportunities provided by the instructor. Mixed mode courses will be determined based on presence in class and engagement with content and peers both within and outside of face-to-face class sessions.

### **Professional Writing**

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

## **UNIVERSITY POLICIES**

Students are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the [University Catalog](#) that is linked from the CityU Web site.

### **Antidiscrimination**

City University of Seattle and its staff and faculty are committed to supporting our students. We value equity, diversity, and inclusion as a way of life as well as the educational opportunities it provides. City U will not tolerate any form of discrimination based on race, color, ethnicity, sexual orientation, gender identification, socioeconomic status, or religious values. If you have experienced any discrimination based on any of the above, we encourage you to report this to the University. Please report this to your

instructor. If you do not feel safe reporting this to your instructor, please report to the Provost or to the Vice President of Student Affairs.

### **Non-Discrimination & Prohibition of Sexual Harassment**

City University of Seattle adheres to all federal, state, and local civil rights laws prohibiting discrimination in employment and education. The University is committed to ensuring that the education environment is bounded by standards of mutual respect and safety and is free from discriminatory practices.

In the U.S., the University is required by Title IX of the Education Amendments of 1972 to ensure that all of its education programs and activities do not discriminate on the basis of sex/gender. Sex include sex, sex stereotypes, gender identity, gender expression, sexual orientation, and pregnancy or parenting status. Sexual harassment, sexual assault, dating and domestic violence, and stalking are forms of sex discrimination, which are prohibited under Title IX and by City University of Seattle policy. City University of Seattle also prohibits retaliation against any person opposing discrimination or participating in any discrimination investigation or complaint process internal or external to the institution. Questions regarding Title IX, including its application and/or concerns about noncompliance, should be directed to the Title IX Coordinator. For a complete copy of the policy or for more information, visit <https://my.cityu.edu/titleix> or contact the Title IX Coordinator.

In Canada, in compliance with the British Columbia Human Rights Code, the Alberta Human Rights Act, WorksafeBC, and the Workers' Compensation Board of Alberta, the University believes that its environment should at all times be supportive and respectful of the dignity and self-esteem of individuals. Discrimination, harassment and bullying conduct, whether through person to person behaviour or via electronic communications such as email or social media is not acceptable and will not be tolerated. As an educational institution, it is our responsibility to cultivate an environment of excellence, equity, mutual respect and to recognize the value and potential of every individual. The University will take all necessary steps to meet or exceed the requirements of the law to prevent discrimination, harassment and bullying. The Respectful Workplace Policy for the prevention of discrimination, harassment and bullying policy and procedure can be found at <https://www.cityu.edu/discover-cityu/about-cityu/> under the Policies section or at <https://www.cityuniversity.ca/about/>.

### **Religious Accommodations**

City University of Seattle has a policy for accommodation of student absences or significant hardship due to reasons of faith or conscience, or for organized religious activities. The University's policy, including more information about how to request an accommodation, is available in the University Catalog and on the my.cityu.edu student portal. Accommodations must be requested by the 20% mark of this course (e.g. day 14 of a ten-week course, day 7 of a 5-week course) using the Religious Accommodations Request Form found on the student dashboard in the my.cityu.edu student portal.

## **Academic Integrity**

Academic integrity in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. Students are responsible for understanding CityU's policy on academic integrity and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Academic Integrity Policy*.

## **Attendance**

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly.

Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if they are present at any time during the class session. For online classes, a student has attended if they have posted or submitted an assignment. A complete copy of this policy can be in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Attendance*.

## **Final Assignment Due Date**

Final assignments for each class at CityU must be due on or before the final date of the course as indicated in the university's course information system. Due dates that extend beyond the final date of the course may negatively impact tuition funding for students.

## **Support Services**

### **Disability Services Accommodations Statement**

Students with a documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at [disability@cityu.edu](mailto:disability@cityu.edu) or 206.239.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with course instructors.

### **Library Services**

CityU librarians are available to help students find the resources and information they need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services online](#), 24 hours a day, seven days a week.

### **Smarthinking Tutoring**

CityU students have access to free online tutoring offered through Smarthinking, including writing support, from certified tutors 24 hours a day, seven days a week. Contact CityU's Student Support Center at [help@cityu.ed](mailto:help@cityu.ed) to request a user name and password.