Course Title: ACC 460 Advanced Accounting/Not For Profit


Course Description: This course studies specialized accounting issues beyond what is covered in Intermediate Accounting I and II. Topics include consolidations, intercompany transactions, partnership accounting, foreign transactions as well as introduces students to governmental and not for profit accounting. Key Financial Accounting Standards Board (FASB) and Governmental Accounting Standards Board (GASB) pronouncements will be studied.

Learning Outcomes:

2. Communication – Ability to effectively communicate in both oral and written form.
3. Technology – Knowledge of basic accounting information systems technology and competency using the personal computer.
4. Analytical/Crucial Decision Making – Ability to use knowledge of accounting theory in analyzing information, problem solving and decision making.
5. Ethics – Understanding various ethical and moral issues facing today’s accountants.

Learning Outcomes Assessment Plan:

<table>
<thead>
<tr>
<th>PROGRAM LEARNING OUTCOMES</th>
<th>COURSE OUTCOMES</th>
<th>LEARNING STRATEGIES</th>
<th>ASSESSMENT TOOLS/STRATEGIES</th>
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<tbody>
<tr>
<td>COMMUNICATION</td>
<td>Ability to communicate both verbally and in writing the analysis of consolidated financial reports.</td>
<td>Classroom &amp; group discussions.</td>
<td>Written assignments and tests.</td>
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<tr>
<td>CREATIVITY</td>
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<td>ANALYTICAL ABILITY</td>
<td>Analyze the financial report of a publicly</td>
<td>Project</td>
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<td>held corporation that includes consolidation.</td>
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<td>INTEGRATIVE THINKING</td>
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**Grading Policy and Scale:** Total Points available:

- Tests 3 @ 100 points each: 300
- Homework/Class Participation: 100
- Quizzes: 50
- Project: 50
- Total: 500

**Attendance Policy:** The class meets only once a week so missing a week could hurt your grade. Please try not to miss class and be prepared.

**Students With Learning Disabilities:**

“Siena Heights University is committed to providing a learning environment that benefits all students. Pursuant to the Americans with Disabilities Act of 1990 all reasonable accommodations will be made to meet the documented needs of students. Siena’s Accommodations Policy for Students with Disabilities requires students to provide written documentation of his/her disability to the Academic Advising Office. If you require special accommodations, it is your responsibility to notify each instructor during the first two weeks of the semester.”