

California University of Pennsylvania  
 Guidelines for New Course Proposals  
 University Course Syllabus  
 Department of Business and Economics  
 UCC Approval date: 11/19/2019

A. Protocol

Course Name: Advanced Financial Accounting  
 Course Number: ACC 720  
 Credits: 3  
 Prerequisites: Acceptance to M.ACC Program or MBA Program  
 Maximum Class Size (face-to-face): 35  
 Maximum Class Size (online): 35

B. Objectives of the Course:

MBA Program Goals	Accounting Concentration Goals	MACC Program Goals
MBA1: Integrate concepts within and across business disciplines to promote strategic goals and organizational success by applying theoretical and practical models.	ACC 1: Conduct relevant accounting research, using both primary and secondary sources.	MACC 1: Apply fundamental concepts of accounting in a variety of business scenarios
MBA2: Manage projects using innovative leadership and communications skills through negotiating conflict and encouraging inclusive teamwork.	ACC 2: Utilize relevant professional accounting technology	MACC 2: Conduct relevant accounting research, using both primary and secondary sources
MBA3 Make ethical, evidence-based decisions to solve complex business problems leveraging a variety of quantitative, qualitative, and technological tools.	ACC 3: Apply fundamental concepts of accounting in various business scenarios	MACC 3: Communicate effectively, in a clear and concise manner, in both oral and written form.
	ACC 4: Demonstrate an understanding of how national and international changes to accounting policies impact the accounting profession	MACC 4: Integrate their accounting knowledge into ethical decision-making models to make informed decisions
		MACC 5: Use technologies applicable to professional accounting
		MACC 6: Demonstrate an understanding of how national and international changes to accounting policies impact the accounting profession.

Upon completion of the course, students should be able to:

- 1) Identify and classify business acquisitions and mergers (ACC 3, ACC 4) (MACC 1, MACC 3, MACC 6)
- 2) Analyze the rationale behind and the effectiveness of business acquisitions and mergers (ACC 1, ACC 3) (MACC 1, MACC 2, MACC 4)
- 3) Prepare and interpret consolidated financial statements (ACC 2, ACC 3, ACC 4). (MACC 1, MACC 5, MACC 6)
- 4) Prepare a Statement of Other Comprehensive Income ACC 2, ACC 3, ACC 4). (MACC 1, MACC 5, MACC 6)
- 5) Research and apply the rules for accounting for derivative investments (ACC 1, ACC 3, ACC 4). (MACC 1, MACC 2, MACC 3, MACC 5, MACC 6)
- 6) Prepare consolidated financial statements for the merger of two companies, as well as the appropriate note disclosures. ACC 1, ACC 3, ACC 4). (MACC 1, MACC 2, MACC 3, MACC 5, MACC 6)

C. Catalog Description:

Investigates selected financial reporting topics and issues. Selected topics include: Accounting concepts and standards; financial statements; income statement items; financial statement disclosures; business combinations; derivatives, hedging and related topics.

D. Outline of the Course:

- I. Introduction to Business acquisitions and mergers
  - a. Reasoning for M&A activities
  - b. Types of M&A activities
  - c. Analyzing M&A activities
  - d. Valuation techniques for M&A
- II. Consolidated Financial Statements
  - a. Differentiate the consolidated entity from the parent and subsidiary companies
  - b. Eliminating entries
  - c. Prepare consolidated financial statements along with note disclosures
- III. Comprehensive Income
  - a. Components of comprehensive income
  - b. Valuation of comprehensive income components
  - c. Comprehensive income calculation and disclosure
- IV. Derivatives
  - a. Identify derivative investments
  - b. Accounting for derivative investments
  - c. Valuation techniques for derivatives

E. Teaching Methodology:

I. Traditional Classroom Methodology

Teaching methodology includes, but is not limited to: lecture, multi-media presentations, quizzes, homework, in-class activities, discussion boards, group projects, simulation, group presentation and peer student comments, analysis of readings, case studies, individual projects, and incorporation of internet resources. Emphasis will be placed on engaging students for involvement and active participation in the learning process.

II. Online Methodology

Teaching methodology includes, but is not limited to: voice/video lecture, discussion boards, quizzes, homework, group projects, case studies, simulation, live classrooms, streaming media, internet research, research papers, voice/video presentations, voice announcements, voice e-mails, and podcasts. Emphasis will be placed on engaging students in active learning.

F. Text

SEC EDGAR Tool as well as FASB Accounting Standards Codification access

Or other similar resources as determined by the course instructor

G. Assessment Activities:

1) Traditional Classroom Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

- a. In-Class activities
- b. Written assignments and papers
- c. Exams and/or quizzes
- d. Individual projects
- e. Group projects
- f. Presentation
- g. Case studies
- h. Article/Book critiques
- i. Research development

2) Online Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

- a. Discussion board participation
- b. Written assignments and papers
- c. Exams and/or quizzes
- d. Individual projects
- e. Group projects
- f. Presentation
- g. Case studies
- h. Article/Book critiques
- i. Research development

## H. Accommodations for Students with Disabilities:

OSD

Revised June 2015

### STUDENTS WITH DISABILITIES

Students reserve the right to decide when to self-identify and when to request accommodations. Students requesting approval for reasonable accommodations should contact the Office for Students with Disabilities (OSD). Students are expected to adhere to OSD procedures for self-identifying, providing documentation and requesting accommodations in a timely manner.

Students will present the OSD Accommodation Approval Notice to faculty when requesting accommodations that involve the faculty.

#### Contact Information:

- Location: Carter Hall - G-35
- Phone: (724) 938-5781
- Fax: (724) 938-4599
- Email: [osdmail@calu.edu](mailto:osdmail@calu.edu)
- Web Site: <http://www.calu.edu/osd>

## I. Title IX Syllabus Addendum

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### California University of Pennsylvania Reporting Obligations of Faculty Members under Title IX of the Education Amendments of 1972, 20 U.S.C. §1681, *et seq.*

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California University of Pennsylvania and its faculty are committed to assuring a safe and productive educational environment for all students. In order to meet this commitment and to comply with the Title IX of the Education Amendments of 1972 and guidance from the Office of Civil Rights, the University requires faculty members to report incidents of sexual violence shared by students to the University's Title IX Coordinator, Dr. John A. Burnett, Special Assistant to the President for EEO, Office of Social Equity, South Hall 112, [Burnett@calu.edu](mailto:Burnett@calu.edu), 724-938-4014. The only exceptions to the faculty member's reporting obligation are when incidents of sexual violence are communicated by a student during a classroom discussion, in a writing assignment for a class, or as part of a University-approved research project. Faculty members are obligated to report sexual violence or any other abuse of a student who was, or is, a child (person under 18 years of age) when the abuse allegedly occurred to the person designated in the University protection of minors policy.

The University's information regarding the reporting of sexual violence and the resources that are available to victims of sexual violence is set forth at:

- **Office of Social Equity**, South Hall 112, 724-938-4014
  - Social Equity Home Page [www.calu.edu/SocialEquity](http://www.calu.edu/SocialEquity)
  - Social Equity Policies [www.calu.edu/SEpolicies](http://www.calu.edu/SEpolicies)
  - Social Equity Complaint Form [www.calu.edu/SEcomplaint](http://www.calu.edu/SEcomplaint)
- **Counseling Center**, Carter Hall G53, 724-938-4056
- **End Violence Center**, Natali Student Center 117, 724-938-5707
- **Student Affairs**, Natali Student Center 311, 724-938-4439
- **Wellness Center**, Carter Hall G53, 724-938-4232
- **Women's Center**, Natali Student Center 117, 724-938-5857

- **Threat Response Assessment and Intervention Team (T.R.A.I.T.) & Dept. of Public Safety & University Police**, Pollock Maintenance Building, 724-938-4299
  - **EMERGENCY:** From any on-campus phone & Dial **H-E-L-P** or go to any public pay phone & Dial **\*1**. (\*Identify the situation as an emergency and an officer will be dispatched immediately.)

J. Supportive Instructional Materials, e.g. library materials, web sites, etc.

None

#### Additional Information for Course Proposals

K. Proposed Instructors:

Qualified business & economics faculty approved by the department

L. Rationale for the Course:

This course will be a required, graduate level, Advanced Financial Accounting class and will comprise a portion of the curriculum of the Masters of Accountancy program.

M. Specialized Equipment or Supplies Needed:

NA

N. Answer the following questions using complete sentences:

1) Does the course require additional human resources? (Please explain)

No

If Yes, click here to answer Question N1, above.

2) Does the course require additional physical resources? (Please explain)

No

If Yes, click here to answer Question N2, above.

3) Does the course change the requirements in any particular major? (Please explain)

No

If Yes, click here to answer Question N3, above.

4) Does the course replace an existing course in your program? (If so, list the course)

No

If Yes, click here to answer Question N4, above.

5) How often will the course be taught?

Each Fall

Click here to add text to qualify your selection for course timing, if necessary.

6) Does the course duplicate an existing course in another Department or College? (If the possibility exists, indicate course discipline, number, and name)

No

Click here if the answer to Question N6, above is YES. Indicate the other discipline/department and the other course number and name.

- O. If the proposed course includes substantial material that is traditionally taught in another discipline, you must request a statement of support from the department chair that houses that discipline.

N/A

- P. Please identify if you are proposing to have this course considered as a menu course for General Education. The General Education Committee must consider and approve the course proposal before consideration by the UCC.

No

**Q. Approval Form**

**Provide the Approval Form (Signature Page) with the signatures of your department Chair AND college Dean (electronically).**