

Maryville University  
Course Syllabus

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Dean Chair Approval

**Semester/Year:** Spring II, 2010

**Course Information:**

Class: ACCT618-02

Title: Strategic Accounting Issues

Meetings: Tuesdays, 6:00 pm to 9:50 pm

Dates: 3/10, 3/17, 3/24, 3/31, 4/07, 4/14, 4/21 and 4/28

Location: Main Campus, ABAC 2309

Credit Hours: 3

Pre-requisite(s) (If any): ACCT 610, Managerial Accounting

Text: Materials provided on D2L and in class.

Pre-Assignment: Through Internet searches, identify two to three strategic accounting issues that you believe are or will be core issues or challenges for organizations and the accounting profession.

Instructional materials and information will be posted on the Desire2Learn course website.

**Instructor Information:**

INSTRUCTOR: Donna Ulmer, MBA, PhD, CPA, CITP

OFFICE: ABAC 2261

TELEPHONE: 314.529.9386

EMAIL: dulmer@maryville.edu

**Notes regarding when and how to reach the instructor:**

In addition to phone and email, individual meetings may be scheduled by appointment.

**COURSE DESCRIPTION**

This is a consolidated course bringing together the many aspects of business planning, accounting, finance and valuation through the use of case studies. Much of the format is discussion-oriented.

Students will apply business, accounting, and financial theory to real world business problems and opportunities, using research, communication, and technology skills acquired from prior coursework. The course also leverages today's headlines to provide students an overview of the new world of corporate governance and resulting challenges to the accounting profession and traditional accounting model.

## **COURSE OBJECTIVES**

Upon completion of this course, you will be able to:

- Apply skills acquired from prior coursework, further developing teamwork, communication, technology, analytical, and research skills.
- Be conversant on aspects of corporate governance such as Sarbanes-Oxley, roles, of internal and external auditors, audit committee, board of directors, their relationships and responsibilities.
- Understand the aspects of different financing methods.
- Develop insight into motivation for and fall-out from "earnings management."
- Understand how accountants play a part in the strategic planning process of an organization.
- Identify relevant issues and possible courses of action within a given business scenario, determine and evaluate the financial and ethical results of each course of action, and decide what action should be taken.
- Provide insight into core and peripheral issues currently facing the accounting profession.
- Bridge the gap between textbook and real-world problems and opportunities.

## **PROFESSIONALISM**

Effective and professional communication is vital in today's business world and is therefore a factor in the determination of your overall course grade. This factor will apply to all assignments and projects, unless otherwise indicated. When applicable, documents must be typed or prepared using a spreadsheet application. Use correct punctuation and grammar and there should be no spelling errors. Please use a stapler when submitting an assignment that includes two or more pages.

## **ACADEMIC ACCOMODATIONS**

Maryville University provides accommodations and support for students with disabilities as defined by the Americans with Disabilities Act. If you have a documented disability and wish to discuss academic accommodations, please contact me and/or the Director of the Academic Success Center located in the University Library (314-529-6850).

*This syllabus is subject to change at the discretion of the instructor to accommodate instructional and/or student needs. Please see the course website for revisions to the syllabus.*

## ATTENDANCE

Because of the concentrated nature of the MBA program, attendance in class is very important. Students who miss more than 6 hours (including arriving late or leaving early) will be required to withdraw from the course.

**NOTE: Attendance for the first class session is mandatory.**

Students may not register for a class unless they can attend the first session. Important information about the course and the instructor's expectations are given during the first session and it is imperative that all students be there. If you know that you will have to be absent for one session, please contact your instructor to ensure that absence from a particular session is acceptable,

## COURSE GRADING

| Assignment  | Weight |
|---|--------|
| Attendance and Contribution (In class discussion) | 20%    |
| Project Proposal                                  | 10%    |
| Project Updates                                   | 20%    |
| Final Presentation                                | 30%    |
| Final Project                                     | 20%    |

| Percentage | Letter Grade |
|------------|--------------|
| 94%+       | A            |
| 90%-93%    | A-           |
| 88%-89%    | B+           |
| 83%-87%    | B            |
| 80%-82%    | B-           |
| 78%-79%    | C+           |
| 73%-77%    | C            |
| 70%-72%    | C-           |
| 60%-69%    | D            |
| 59%-0%     | F            |

**Strategic Accounting Issues – ACCT618**  
**Class Schedule**  
**Spring II 2010**

| <b>Date</b> | <b>In-Class</b>   | <b>Due</b>                     |
|-------------|---|--------------------------------|
| Pre-assign  | Internet search to identify 2-3 core strategic accounting issues  |                                |
| 3/10        | Introduction and course objectives<br>Team Selection<br>Role of accountants and auditors responsibility<br>Discussion of top 2-3 core strategic accounting issues |                                |
| 3/17        | Discussion: Sarbanes Oxley Act<br>Public versus Privately Held<br>Securities Exchange Commission<br>Financial Accounting Standards Board                          | <b>Project Proposals Due</b>   |
| 3/24        | Project Work Session  |                                |
| 3/31        | Accounting Scandals and Fraud   | <b>Project Progress Report</b> |
| 4/07        | Project Work Session  |                                |
| 4/14        | Quality of Earnings and Earning Management  | <b>Project Progress Report</b> |
| 4/21        | Project Work Session  |                                |
| 4/28        | <b>Final Presentations</b>  | <b>Final Projects Due</b>      |