

## Syllabus for ACC-7030

# Emerging Issues in Accounting

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### COURSE DESCRIPTION

This course offers a study on emerging issues pertinent to accounting, auditing, and management. It introduces concepts including International Financial Reporting Standards (IFRS) convergence with U.S. generally accepted accounting procedures (GAAP), forensic accounting and fraud schemes, business ethics, and insight into developing nonfinancial measures for financial statement presentation.

### COURSE TOPICS

- Evaluation of IFRS
- Identifying forensic accounting and fraud techniques
- Business ethics and the accountant
- Analysis of nonfinancial measures in financial disclosures

### COURSE OBJECTIVES

After completing this course, you should be able to:

- CO1** Explore the forensic accountant's role in today's business environment.
- CO2** Analyze changes in accounting principles from current GAAP rule-based to IFRS principle-based accounting.
- CO3** Critique the evolution of IFRS and current convergence issues.
- CO4** Research fraudulent financial statement schemes including the underlying transgressions leading to potential irregularities.
- CO5** Interpret how ethical theories provide a basis in analyzing business dilemmas.
- CO6** Integrate the AICPA Code of Professional Conduct with the role ethics plays in business decisions.

- CO7** Analyze the implications of nonfinancial measurements in evaluating financial statement disclosures.
- CO8** Identify nonfinancial measurements that enhance the usefulness of financial statement information.

## COURSE MATERIALS

You will need the following materials to complete your coursework. Some course materials may be free, open source, or available from other providers. You can access free or open-source materials by clicking the links provided below or in the module details documents. To purchase course materials, please visit the [University's textbook supplier](#).

### Required Textbook

- Jackson, Cecil W. (2015). *Detecting accounting fraud: Analysis and ethics*. Upper Saddle River, NJ: Pearson.  
**ISBN-13: 978-0133116298** ([eTextbook Subscription](#)) or  
**ISBN 13: 978-0133078602** (paperback)

### Optional Reading

- Bragg, S. M. (2016). *IFRS guidebook: 2017 edition*. Centennial, CO: AccountingTools, Inc.  
**ISBN 9781938910784**. [eBook](#) is available at AccountingTools.

## COURSE STRUCTURE

**Emerging Issues in Accounting** is a three-credit, online course consisting of four modules that provide additional topics not found in traditional courses. They are designed to provide new skills or enhance current skills of the working professional. The four modules include an overview of the International Financial Reporting Standards (IFRS), particularly with changes in revenue recognition, forensic accounting and fraud, business ethics, and the usefulness of including nonfinancial measures in financial statement disclosures.

- **Module 1: IFRS Update**  
Course objectives covered in this module: CO2, CO3
- **Module 2: Forensic Accounting and Fraud**  
Course objectives covered in this module: CO1, CO4, CO5
- **Module 3: Business Ethics**  
Course objectives covered in this module: CO5, CO6

- **Module 4: Nonfinancial Measures Analysis**  
Course objectives covered in this module: CO7, CO8

## ASSESSMENT METHODS

For your formal work in the course, you are required to participate in online discussion forums, complete written assignments, attend synchronous events, and complete a final project. See below for details.

Consult the Course Calendar for due dates.

### Promoting Originality

One or more of your course activities may utilize a tool designed to promote original work and evaluate your submissions for plagiarism. More information about this tool is available in [this document](#).

### **Discussion Forums**

You are required to participate in **six** graded discussion forums. There is also one ungraded but required Introductions Forum in Module 1.

Discussion forums are on a variety of topics associated with the course modules. The purpose of the discussion forums is to help make the connection between the course concepts and the goals of the course. In discussion posts, you express your opinions and thoughts, provide support and evidence for the position(s) you take on a subject, and have the opportunity to ask questions and expand on insights provided by your colleagues. Active participation is vital to your overall success in this course.

Located within the Evaluation Rubrics folder of the course website is the online discussion forum rubric used to aid in the grading of all online discussion assignments.

### **Synchronous Events**

You are required to participate in two synchronous events during Week 2 and 6 of the semester. Each synchronous event will be held in **Edison Live!**, our virtual meeting space. To access the event, click on the **Collaboration Space** link in the **Edison Live!** section of the course site a few minutes before the designated time. Use the following link for directions and helpful videos about [how to use the Edison Live! tool in Moodle](#). Your mentor will work with the class to propose a time that works best and accommodates the majority. Both synchronous events will focus on the issues or questions related to the final project. See the Module 1 and Module 3 areas of the course website for further details.

## **Written Assignments**

You are required to complete **six** written assignments. The written assignments are on a variety of topics associated with the course modules.

## **Final Project**

You are required to complete a final project based on four case studies covering topics in IFRS, fraud detection, ethics, and nonfinancial measures. You will choose two of the case studies and complete all the requirements as explained in the case study documents. For details and guidelines of the final project, please refer to the **Final Project** area of the course website.

## **GRADING AND EVALUATION**

Your grade in the course will be determined as follows:

- **Online discussions (6)**—20 percent
- **Synchronous events (2)**—10 percent
- **Written assignments (6)**—30 percent
- **Final project**—40 percent

All activities will receive a numerical grade of 0–100. You will receive a score of 0 for any work not submitted. Your final grade in the course will be a letter grade. Letter grade equivalents for numerical grades are as follows:

A	=	93–100	B	=	83–87
A–	=	90–92	C	=	73–82
B+	=	88–89	F	=	Below 73

To receive credit for the course, you must earn a letter grade of C or higher on the weighted average of all assigned course work (e.g., assignments, discussion postings, projects). Graduate students must maintain a B average overall to remain in good academic standing.

## **STRATEGIES FOR SUCCESS**

### **First Steps to Success**

To succeed in this course, take the following first steps:

- Read carefully the entire Syllabus, making sure that all aspects of the course are clear to you and that you have all the materials required for the course.
- Take time to read the entire Online Student Handbook. The Handbook answers many questions about how to proceed through the course and how to get the most from your educational experience at Thomas Edison State University.
- Familiarize yourself with the learning management systems environment—how to navigate it and what the various course areas contain. If you know what to expect as you navigate the course, you can better pace yourself and complete the work on time.
- If you are not familiar with web-based learning be sure to review the processes for posting responses online and submitting assignments before class begins.

### **Study Tips**

Consider the following study tips for success:

- To stay on track throughout the course, begin each week by consulting the Course Calendar. The Course Calendar provides an overview of the course and indicates due dates for submitting assignments, posting discussions, and scheduling and taking examinations.
- Check Announcements regularly for new course information.

### **Using AI Ethically: A Guide for TESU Students**

TESU's [Academic Code of Conduct](#) permits student AI use in support of their writing and research process—not as a replacement for original writing. Document AI use with an acknowledgment statement at the end of each assignment, noting the tools and prompts used. Cite any AI-generated content on the References page. Please review [Using AI Ethically: A Guide for TESU Students](#) for more detailed information.

## **COMMITMENT TO DIVERSITY, EQUITY, AND INCLUSION**

Thomas Edison State University recognizes, values, and relies upon the diversity of our community. We strive to provide equitable, inclusive learning experiences that embrace our students' backgrounds, identities, experiences, abilities, and expertise.

## ACCESSIBILITY AND ACCOMMODATIONS

Thomas Edison State University adheres to the Americans with Disabilities Act (ADA, 1990; ADAAA, 2008) and Section 504 of the Rehabilitation Act of 1973. The Office of Student Accessibility Services (OSAS) oversees requests for academic accommodations related to disabilities; a student who is pregnant, postpartum, or a student parenting a newborn who is not the birth parent [as covered under NJSA18A]; and students requesting academic accommodation for a short-term/temporary illness and/or injury. Information can be found on the [Office of Student Accessibility Services](#) webpage and questions can be sent to [ADA@tesu.edu](mailto:ADA@tesu.edu).

## ACADEMIC POLICIES

To ensure success in all your academic endeavors and coursework at Thomas Edison State University, familiarize yourself with all administrative and academic policies including those related to academic integrity, course late submissions, course extensions, and grading policies.

For more, see:

- [University-wide policies](#)
- [Undergraduate academic policies](#)
- [Undergraduate course policies](#)
- [Graduate academic policies](#)
- [Graduate course policies](#)
- [Nursing student policies](#)
- [Nursing graduate student policies](#)
- [International student policies](#)
- [Academic code of conduct](#)