Syllabus for ACC-7030

Emerging Issues in Accounting

Course Description

Emerging Issues in Accounting 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.

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:

CO 1 Explore the forensic accountant's role in today's business environment.

CO 2 Analyze changes in accounting principles from current GAAP rule-based to IFRS principle-based accounting.

CO 3 Critique the evolution of IFRS and current convergence issues.

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CO 4 Research fraudulent financial statement schemes including the underlying transgressions leading to potential irregularities.

CO 5 Interpret how ethical theories provide a basis in analyzing business dilemmas.

CO 6 Integrate the AICPA Code of Professional Conduct with the role ethics plays in business decisions.

CO 7 Analyze the implications of nonfinancial measurements in evaluating financial statement disclosures.

CO 8 Identify nonfinancial measurements that enhance the usefulness of financial statement information.

Study 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. Please visit the following website to purchase course materials: University's textbook supplier.

Required Textbook(s)

- 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.

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Course Structure

Emerging Issues in Accounting is a 3-credit, online course consisting of 4 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: CO 2, CO 3

- **Module 2: Forensic Accounting and Fraud**
  Course objectives covered in this module: CO 1, CO 4, CO 5

- **Module 3: Business Ethics**
  Course objectives covered in this module: CO 5, CO 6

- **Module 4: Nonfinancial Measures Analysis**
  Course objectives covered in this module: CO 7, CO 8

Assessment Methods

You are required to participate in the following for formal work in the course:

- Write online discussion forum posts
- Complete synchronous events
- Complete written assignments
- Finish a final project

See below for details.

Consult the Course Calendar for due dates.

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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 Plagiarism Detection Tool Google document.

Discussion Forums

You are required to participate in **6** 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 **2** 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.

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Written Assignments

You are required to complete **6** 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:

- **6 online discussions** are worth **20% of your final grade.**
- **2 synchronous events** are worth **10% of your final grade.**
- **6 written assignments** are worth **30% of your final grade.**
- The **final project** is worth **40% of your final grade.**

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** is **93 to 100.**
- **A minus** is **90 to 92.**
- **B plus** is **88 to 89.**
- **B** is **83 to 87.**
- **C** is **73 to 82.**
- **F** is **any grade below a 73.**

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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 Student Handbook. The Handbook answers many questions about how to proceed through the course, how to schedule exams, and how to get the most from your educational experience at Thomas Edison State University.
- Arrange to take your examination(s) by following the instructions in this Syllabus and the Student Handbook.
- 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

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Course Calendar. The Course Calendar provides an overview of the course and indicates due dates for submitting assignments, posting discussions, and submitting the final project.

- 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 Accomodations

Thomas Edison State University adheres to the Americans with Disabilities Act (ADA, 1990 and ADAAA, 2008) and Section 504 of the Rehabilitation Act of 1973.

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The Office of Student Accessibility Services (OSAS) oversees requests for academic accommodations related to disabilities, including:

- A student who is pregnant, postpartum, or parenting a newborn who is not the birth parent [as covered under NJSA18A].
- Students requesting academic accommodation for a short-term or temporary illness.
- TESU students requesting academic accommodation for an injury.

Information can be found on the Office of Student Accessibility Services webpage.

Questions can be sent to ADA@tesu.edu.

Academic Policies

Familiarize yourself with all administrative and academic policies, including those related to the following list, to ensure success in all your academic endeavors and coursework at Thomas Edison State University:

- Academic integrity
- Course late submissions
- Extensions for the course
- 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

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