College of Charleston  
Department of Accounting and Legal Studies  
ACCT 560 - Special Topics: Accounting Seminar (30384 - 1)  
Summer 2018: Beatty Center, Room 216  
TTH 2:00-5:15pm

COURSE ADMINISTRATION  
Professor: Robert Hogan  
E-mail: hoganrs@cofc.edu  
Phone: 843-953-0439  
Office: Beatty, Room 436  
Office Hours: by appointment  
Textbook: In lieu of a textbook, articles and handouts will be provided by the Professor.  
Prerequisites: None

ACCT 560 SPECIAL TOPICS: ACCOUNTING SEMINAR - COURSE DESCRIPTION  
As related to accounting, various firm characteristics, risks, and reporting perspectives are examined in this course. The focus is on a broad perspective of current issues of interest to CPAs with an emphasis on understanding the contextual environment of practitioners for the foreseeable future.

COURSE LEARNING OBJECTIVE  
1. Increase students’ specific knowledge as related to current accounting topics: including an understanding of the professional role of the accountant in decisions regarding firm capital investment, firm growth and profitability, cash and revenue management, strategic planning, ethical dilemmas, as well as expanding the students’ knowledge regarding integrated reporting and global issues.  
2. Refining the students’ communication skills, both verbal and written. This objective is addressed within the course through a written assignment, and essay format exams as well as in-depth classroom participation.

SCHOOL OF BUSINESS LEARNING OBJECTIVES  
To stimulate Effective Communication, students will prepare written documents that are technically correct and consistent with professional writing practices. Additionally the course requires students to prepare and effectively present relevant discipline specific knowledge during classroom discussion.

Ethical Awareness is promoted in this course by directly examining ethical situations and requiring that students recognize and be able to appraise the ethical dilemmas involved. Students will be encouraged to engage in discourse aimed at resolution of these dilemmas utilizing relevant discipline specific knowledge.  
The students’ Global Awareness will be heightened through the examination of topics related to globalization as well as examples that involve international and multi-national firms. These examples will challenge the students to consider the implications of business decisions while evaluating and integrating innovative applications of these implications.
Students will demonstrate critical thinking skills in identifying and evaluating problems and opportunities in the business environment and thereby improve their **Problem Solving Abilities**. The students will be challenged to apply analytical techniques to formulate creative solutions utilizing both discipline specific knowledge as well as the students own personal experiences.

**ACCOUNTANCY GRADUATE PROGRAM LEARNING OBJECTIVES**
The course relates to the accountancy graduate program learning objective of **Broadened Perspective** by specifically addressing both global and ethical dilemmas and requires technically correct, clear, and concise oral and written assignments which address **Effective Communication**. The course is designed to develop **Specialized Technical Skills and Knowledge** within the area of accounting. As a professional with over a decade of practical experience I will share “real world” insights and examples to aid in the students’ **Professional Development** as well as visit local businesses to illustrate content discussed in the classroom.

**COURSE EXPECTATIONS**

**Classroom Readiness**
An effective and productive seminar course requires attendance and the active participation of all students. Accordingly, the timely reading of assigned articles, case studies, other materials, as well as attendance and **active participation** in classroom discussions comprise a significant part (25%) of your final grade. I will lecture on each assigned reading to ensure that the key learning points are presented and to provide a framework for our classroom discussions. However, developing opinions and learning to express those opinions in a group setting is critical to your success as a professional. Accordingly, during our classroom discussions, you will be expected to express your thoughts and conclusions and to challenge the ideas and positions taken in the case studies. Within the context of this class you should feel free to challenge others (including me) on their points of views and positions taken. Although you may initially be uncomfortable with this level of participation, remember that all members of the classroom are interested in your opinion and most topics do not have just one correct answer.

**Paper/Presentation (Due June 14th)**
This course includes a paper. The paper is to be at least 5 pages in length, no more than 12-point font, no more than 1 inch margins, each page should be numbered, line spacing should not be more than 1.5 lines (not double spaced). The first page of the paper should include your name and a thoughtful title that summarized the ideas within the paper. It is recommended that you use sectional headings within the paper. Additionally, be consistent. If you bold a section heading, then make all of them bold. If you indent the first line of a paragraph, then always indent the first line of each paragraph. Be consistent. The content of the paper is to explain the position your group took on the question you answered for Evening Post Industries (EPI). Compare/contrast the possible positions the group considered and explain why/support the final conclusion. Group work is **not** allowed on the paper. The paper is to be completed on an individual basis. You may only turn in your own original work.
The presentation on the other hand is to be completed as a group. The group is to prepare a powerpoint presentation to be presented to the executive team at EPI. The presentation should very briefly articulate the question, describe the possible solutions considered, and the strengths and weaknesses of the decision the group made. The group will be graded on the content as well as the professional delivery of the presentation.

Examinations
There will be one exam and a final which will be cumulative. The exams are closed book and will be based upon the information presented and discussed in the assigned readings, classroom discussions, and site visits. The exam dates are noted on the course calendar. In general, students will NOT be allowed to take the exam other than during the scheduled time. I do not give make-up exams. Please contact me immediately should you fall ill or have a scheduling problem.

Site Visits
These visits are a part of the class and are NOT optional. We will be representing both the College and the Accounting Department so it is critical that we make a good impression. Be on time. Ask lots of questions! Dress is to be business casual. No shorts. No T-shirts.

Special Assistance
Any students who require special accommodations on exams or other coursework should first consult with the Center for Disability Services regarding the SNAP program, and then schedule an appointment to meet with me to discuss these accommodations.

ETHICS/INTEGRITY
Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code. I consider unauthorized collaboration with other students as a form of cheating and, accordingly, work performed for this class must be your own original work. Other forms of cheating include possessing or using an unauthorized study aid, copying from or consulting with another person during an exam, using technological tools inappropriately, turning in written work that was prepared by someone other than yourself, and making minor modifications to the work of someone else and turning it in as your own. If you are not sure whether something you plan to submit would be considered either cheating or plagiarism, it is your responsibility to ask for clarification. You must not copy information from websites unless you put it in quotation marks and directly cite the source.

GRADING SUMMARY
Your course grade will be determined by the cumulative number of points you earn on the various assignments given throughout the semester as shown below:
<table>
<thead>
<tr>
<th>Assignment</th>
<th>Allocated Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classroom Participation</td>
<td>100</td>
</tr>
<tr>
<td>Paper/Presentation</td>
<td>100</td>
</tr>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Total Possible Points</td>
<td>400</td>
</tr>
</tbody>
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The base percentage for each letter grade is as follows:
A: 89.5%; B+: 87.0%; B: 79.5%; C+: 77.0%; C: 69.5%; F: Below 69.5%.
If you would like to review your grade and/or discuss your progress in the class, please make an appointment to stop by my office.