Professor: Robert S. Hogan, PhD, CPA
Email: hoganrs@cofc.edu
Office: Beatty Center 402
Office Hours: Tuesday and Thursday 2:30-4:00pm EST or by appointment

Course Description: In this course, students will be exposed to regulatory and ethical issues related to financial and tax reporting, current techniques to measure costs and benefits for decision making purposes, responsibility accounting and tax minimization strategies in the United States as well as other international jurisdictions.

Learning Objectives: The objectives of this course are to:
Effective communications: Students will write professional documents that are technically correct and concise and make effective presentations utilizing technological tools and their knowledge of financial/managerial accounting principles.
Ethical awareness: Students will recognize and be able to appraise ethical dilemmas involved in financial reporting and managerial accounting. They will competently engage in discourse aimed at resolution of these dilemmas utilizing relevant professional codes of conduct.
Global Awareness: Students will recognize and examine the differences in financial reporting requirements across countries and will familiarize themselves with challenges and opportunities associated with a global business environment.
Problem Solving Ability: Students will demonstrate critical thinking skills in identifying and evaluating problems and opportunities related to financial and managerial accounting and apply analytical techniques to formulate creative solutions to complex real-world cases.

Discipline-specific knowledge:
To understand the regulatory and information environment associated with being a company financed by publicly-held debt and/or equity in both the US and other non-US jurisdictions.
To understand the basics of financial accounting/reporting for purposes of creating the four financial statements and preparing certain information included in footnotes to those financial statements.
To analyze various balance sheet and income statement accounts for purposes of supporting, making and evaluating financial decisions from outside of the organization.
To understand the various ways in which companies capitalize themselves as indicated in the Equity section of the Balance Sheet.
To understand current managerial accounting techniques being used for purposes of planning, implementing and evaluating decisions from inside the organization.
Class Attendance: Class attendance is mandatory. Any student who misses more than three classes may receive a failing grade and/or be administratively dropped from the class roll. In extreme cases exceptions to the absence policy may be made on an individual (case-by-case) basis. These exceptions will only be considered with prior communication and appropriate documentation as requested by the professor. Prompt communication is key!

Grading Policy: Your course grade will be determined based on the total points earned from the following:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
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<tbody>
<tr>
<td>Exam #1</td>
<td>100</td>
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<tr>
<td>Exam #2</td>
<td>100</td>
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<tr>
<td>Exam #3</td>
<td>100</td>
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<td>Exam #4</td>
<td>100</td>
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<tr>
<td>Quizzes</td>
<td>100</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>500</strong></td>
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Grading Scale: The student’s final course grade will be determined by dividing the total points earned by total points possible with the following grading scale applied:

- A = 89.5%
- B+ = 87.0%
- B  = 79.5%
- C+ = 77.0%
- C  = 69.5%
- F  = Below 69.5%

Exams: All exams will be administered in-person to facilitate a paper-based exam. There is no option for an online exam. All students must come to class for the exam. The dates of the exams are stated in the class schedule and every effort will be made to keep these dates the exam dates. However if circumstances arise beyond our control, I reserve the right to adjust exam dates as is most appropriate.

My policy is that I will not give a make-up exam under any circumstance. If a student misses an exam with documentation that is deemed extreme (COVID, serious illness, death, hospitalization, etc) then the lowest exam grade will be substituted for the missed exam. Any exceptions will only be made in extreme circumstances with proper documentation and prior approval of the Professor. Prompt communication is key!

Communication Guidelines: The best way to discuss this course with me is during office hours. The best way to reach me outside of office hours is via email (hoganrs@cofc.edu). I will do my best to respond within 24 hours during the week, but most likely not after 6:00pm. On the weekends I will respond within 48 hours. Discussion of accounting over email is sometimes tough so I’m happy to set up a zoom meeting with you so we can talk face-to-face, and we can share our screens. Also photos of your work, on paper or screen, are often helpful so I can better understand your question. The more focused your question, the better I will be able to answer, so keep that in mind when formulating your question.
Technology: I will use OAKS, email, powerpoint, excel, word, and zoom. All of my lectures on OAKS will be powerpoint slides with my voice recorded over them, so you will want to go to the “slideshow” tab and select the “play from the beginning” button on the top left. A lot of class content will be under the “Content” tab on OAKS.

Academic Integrity: Each student must adhere to the College of Charleston Honor Code and Code of Student Conduct (see Student Handbook on these policies). Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when identified, are investigated. Each incident will be examined to determine the degree of deception involved. Students can find the complete Honor Code and all related processes in the Student Handbook at http://studentaffairs.cofc.edu/honor-system/studenthandbook/index.php.

All Exams are to be complete with only the information you have learned. You may not use notes, files, the textbook, the internet, or another person to assist you in completing the exam. All graded material in this class is to be 100% your own work. You are encourage to work together/study together but all work turned in for a grade in this course must be completely and solely your work.

Student Disability: The College will make reasonable accommodations for persons with documented disabilities. Students should apply at the Center for Disability Services / SNAP, located on the first floor of the Lightsey Center, Suite 104. Students approved for accommodations are responsible for notifying me as soon as possible and for contacting me no later than one week before accommodation is needed.

Other Campus Resources:

**Center for Student Learning**
The Center for Student Learning’s (CSL) academic support services provide assistance in study strategies, speaking and writing skills, and course content. Students of all abilities have become more successful using these programs throughout their academic career and the services are available to you at no additional cost. For more information regarding these services please visit the CSL website at http://csl.cofc.edu or call (843) 953 - 5635.

**Mental & Physical Wellbeing**
At the college, we take every students’ mental and physical wellbeing seriously. If you find yourself experiencing physical illnesses, please reach out to student health services (843.953.5520). And if you find yourself experiencing any mental health challenges (for example, anxiety, depression, stressful life events, sleep deprivation, and/or loneliness/homesickness) please consider contacting either the Counseling Center (professional counselors at http://counseling.cofc.edu or 843.953.5640 3rd Robert Scott Small Building) or the Students 4 Support (certified volunteers through texting "4support" to 839863, visit http://counseling.cofc.edu/cct/index.php, or meet with them in person 3rd Floor Stern Center). These services are there for you to help you cope with difficulties you may be experiencing and to maintain optimal physical and mental health.
**Food & Housing Resources**

Many CofC students report experiencing food and housing insecurity. If you are facing challenges in securing food (such as not being able to afford groceries or get sufficient food to eat every day) and housing (such as lacking a safe and stable place to live), please contact the Dean of Students for support (http://studentaffairs.cofc.edu/about/salt.php).

Also, you can go to [http://studentaffairs.cofc.edu/student-food-housing-insecurity/index.php](http://studentaffairs.cofc.edu/student-food-housing-insecurity/index.php) to learn about food and housing assistance that is available to you. In addition, there are several resources on and off campus to help. You can visit the Cougar Pantry in the Stern Center (2nd floor), a student-run food pantry that provides dry-goods and hygiene products at no charge to any student in need.

This syllabus and policies noted therein may be amended, on a case-by-case basis or in the entirety, by the Professor as needed.