

## **AC 405: SPECIAL TOPICS IN ACCOUNTING**

In fall 2006, Dr. Fleischman will be offering for the second time an accounting elective featuring a variety of topics that receive little or no coverage elsewhere in the accounting curriculum. Subjects will include:

- diversity in the accounting profession
- gender issues in accounting (the “glass ceiling”)
- environmental reporting and sustainability
- research methods for the computerized CPA exam
- current events in the accounting profession
- accounting-specific ethical situations
- significant milestones in accounting history
- CPA exam topics not covered elsewhere in the curriculum
- updates of GAAP since Intermediate

The class will meet one night per week and will be conducted in a seminar format. Students will be expected to discuss cases and write papers as the primary pedagogy for the course. There will be a major group project which will involve both a formal in-class presentation and a research paper. Guest speakers from the accounting profession will be invited to provide “real world” input on many contemporary issues.

The prerequisite for the course is a C or better in AC 303. Consequently, it may be taken concurrently with AC 304. This offering does constitute one of the electives required for the major, but it is not cross-listed with the MBA curriculum.

**JOHN CARROLL UNIVERSITY**  
**Boler School of Business**  
**Department of Accountancy**

**SYLLABUS**

**Accounting 405**

**Special Topics in Accounting**  
**Section 1**

**Fall 2006**

**Dr. Richard Fleischman**  
**Professor of Accountancy**

**OFFICE:** BR-5

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**OFFICE HOURS:** MWF – 8:00 – 12:00 Noon  
TR – 11:00 – 12:00 Noon

**COURSE DESCRIPTION:** Accounting 405 is a senior-level elective which covers a series of topics not dealt with elsewhere in the curriculum. These include accounting history, environmentalism, gender issues, diversity, current events, accounting-specific ethics, and research methods and assorted topics for the CPA exam. The course will be taught in seminar format and will stress teamwork.

**REQUIRED TEXTBOOKS:** Articles to be distributed or made available on-line.

<b>GRADE DISTRIBUTION:</b> Team Projects	50%
Classroom Participation	20%
Individual Essays & Reports	<u>30%</u>
	100%

**Minimum Numerical Average/Letter Grade Equivalent**

A = 92+	B- = 80-82	D+ = 64-66
A- = 90-91	C+ = 76-79	D = 57-63
B+= 86-89	C = 70-75	F = -57
B = 83-85	C- = 67-69	

**GRADE COMPONENTS:**

- 1. Team Projects:** The class will be divided into teams of three. The requirement will be to do an in-class presentation of approximately 45 minutes in one of the last three class periods. A paper of approximately 25 pages is to be submitted on December 13. There will be an internal and external evaluation of each group's performance. Topics for the project are to be approved by Dr. Fleischman. Other team projects will also be assigned.

**2. Participation:** Students are expected to participate in classroom discussion. The instructor will assign this 20% grade which constitutes the oral communication component of the course based on the frequency and quality of students' contributions.

**3. Individual Essays & Reports:** Short essays and presentations will be assigned to individuals periodically.

**PLAGIARISM:** The penalties for plagiarism and other forms of unethical conduct are specified in the *JCU Community Standards Manual*. The grade of "F" for the course is the minimum penalty contemplated for individuals found to be cheating in this course.

**DRESS CODE:** The wearing of hats in class is prohibited except for religious or medical reasons.

**STUDENTS WITH DISABILITIES** John Carroll University recognizes its responsibility for creating an institutional climate in which students with disabilities can succeed. In accordance with University policy, if you have a documented disability, you may be eligible to request accommodations from the office of Services for Students with Disabilities (SSD). Students with disabilities are entitled to reasonable accommodations and should have equal access to learning. Please contact the SSD coordinator, Allison West, at (216) 397-4967 or come to the office located in room 7A, in the Garden Level of the Administration Building. After your eligibility for accommodations is determined, you will be given a letter which, when presented to instructors, will help us know best how to assist you. Please keep in mind that accommodations are not retroactive so it is best to register at your earliest convenience.

## **SCHEDULE (REVISED)**

<b>DATE</b>	<b>TOPIC</b>	<b>SPEAKER</b>
Aug. 30	Accounting History (1)	
Sept. 6	Green Accounting (1)	
13	Green Accounting (2)	
20	Accounting History (2)	
27	Ethics	
Oct. 4	Gender Issues (1)	Nicole Hilbert (KPMG)
Oct. 11	Gender Issues (2)	Rhonda Hall (Ciuni & P)
Oct. 18	Current Events (1)	Ernst & Young
Oct. 25	Current Events (2)	George Goodrich
Nov. 1	Diversity	Jerome Scott (BrushWel)
Nov. 8	CPA Exam Research	Becker (Dolan 243)
Nov. 15	Forensics/Exam Topics	William Cenker
Nov. 29	Project Presentations (1)	
Dec. 6	Project Presentations (2)	
Dec. 13	Project Presentations (3)/Final	

## AC 405 READING MATERIALS

For Accounting History:

- Windschuttle, K., *The Killing of History*, Chap. 1
- Fleischman, R. and Funnell, W., “The Relevance of History”

For Green Accounting:

- Fleischman, R. and Schuele, K., “Green Accounting: A Primer”

For Ethics:

- Mintz, S., “Cases in Accounting Ethics and Professionalism”

For Gender Issues:

- Kirkham and Loft, “Gender and the Construction of the Professional Accountant”
- Lehman, “Herstory” in *Accounting: The First Eighty Years*”
- Wootton and Kemmerer, “The Changing Genderization of the Accounting Workforce in the US, 1930-90”
- Hooks, “Gender Effects and Labor Supply in Public Accounting: An Agenda of Research Issues
- Kirkham, “Integrating *Herstory* and *History* in Accountancy”
- Hammond, “Some Feminisms and Their Implications for Accounting Practice”

For Diversity:

- Hammond, T., *A White-Collar Profession*

## ASSIGNMENTS APART FROM THE TERM PROJECT

For Accounting History:

- 3-page critique of Fleischman and Funnell
- in-class individual presentation on a philosopher/historian assigned

For Green Accounting:

- in-class individual presentation on questions given in Fleischman and Schuele
- in-class group presentation on an environmental topic

For Ethics:

- in-class group presentation of an ethics case from Mintz

For Gender Issues:

- quiz on the readings

For Current Events

- 3-page essay on some current “hot” topic apart from Sarbanes-Oxley and the fall of Andersen

For Diversity:

- 3-page essay to be assigned