

**Syllabus**

**SCHOOL OF BUSINESS AND MANAGEMENT**  
**AC 533: CPA Review - Business Environment & Concepts**  
**(BEC)**

3 Credits  
Effective: Spring 2010/2011

*Access to the Internet is required.*  
*All written assignments must be in Microsoft-Word-compatible formats.*  
*See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.*

## **FACULTY**

Faculty Name: FACULTY NAME

Contact Information: CONTACT INFORMATION

[INSTRUCTOR MAY INSERT PERSONAL MESSAGE IF DESIRED]

## **COURSE DESCRIPTION**

This course provides a review of technical materials and helps students explore the opportunities and challenges of being a CPA. Technical coverage of topics historically addressed in the “Business Environment and Concepts” section of the Uniform Certified Public Accounting (CPA) examination is addressed using Becker materials. Students gain knowledge and understanding of business environment as a whole in conjunction with analyzing the specific operations of a business and apply knowledge using analytical skills and evaluation techniques. Professional development is encouraged through student interaction.

## **COURSE RESOURCES**

Required and recommended resources to complete coursework and assignments are available from the [Course Document Lookup](#).

## **CITYU LEARNING GOALS**

This course supports the following City University learning goals:

- Professional competency and professional identity

## **COURSE OUTCOMES**

In this course, learners:

- Apply capital budgeting tools to business decisions.
- Communicate the ramifications of changes in partnership formation due to dissolution, addition of new partners, and withdrawals
- Compare, contrast, evaluate, and make recommendations concerning advantages and disadvantages of various business entity formations
- Demonstrate effective application of management accounting principles when analyzing business operations and making recommendations
- Track and map the flow of information through a computerized system in order to evaluate an entity’s internal controls
- Apply economic concepts to explain historical business cycles and forecast future economic performance

## **CORE CONCEPTS, KNOWLEDGE, AND SKILLS**

- Break even analysis
- Business cycles

- Capital budgeting
- Corporations
- E-Business
- Financing decisions
- Foreign currencies, hedging, and exchange rates
- Information technology
- Inventory management techniques
- Make/buy decisions
- Market influences on business strategies
- Partnerships and joint ventures
- Pricing decisions
- Segment reporting
- Time value of money

## OVERVIEW OF COURSE GRADING

The grades earned for the course will be derived using City University of Seattle’s decimal grading system, based on the following:

<i>Overview of Required Assignments</i>	<i>% of Final Grade</i>
Homework Problems	25%
Periodic Quizzes	15%
Attend Becker Lectures	25%
End of Course Assessment/Simulated Exam	25%
Class Participation/Discussion Boards	10%
<b>TOTAL</b>	<b>100%</b>

## SPECIFICS OF COURSE ASSIGNMENTS

The instructor will provide grading rubrics that will provide more detail as to how this assignment will be graded.

### Homework Problems

Completing all homework multiple choice questions from the PassMaster software will help ensure that students successfully master the concepts in this course. The best way for students to gain a thorough understanding of the underlying concepts is to apply those concepts to solve the problems. Copy of proof of completion for the homework must be submitted to the instructor and can be obtained from the “Performance Summary” report printed from the Course CD PassMaster software. This is the same report students provide directly to Becker as evidence that they correctly completed 90% of all PassMaster software multiple choice questions as partial eligibility of the “Becker Promise.” At the end of each week students should print the performance summary report and email a scanned copy to their instructor. The percent of correctly completed homework questions for each unit will be used to determine the unit homework grade earned.

<i>Components</i>	<i>% of Grade</i>
Requirements	50%
Analysis	50%
<b>TOTAL</b>	<b>100%</b>

#### Periodic Quizzes

Completing a randomly selected 10-question quiz of all topics in each unit in the PassMaster software will help ensure students are on track to take the multiple choice questions in a timed environment. Students will use the PassMaster quiz feature for each unit and select “include questions from all topics” and 10 questions. Students can generate multiple unit quizzes and at the end of each week print the results from their best quiz and email a scanned copy to their instructor. The percent of correctly completed quiz questions for each unit will be used to determine the unit quiz grade earned.

<i>Components</i>	<i>% of Grade</i>
Requirements	50%
Analysis	50%
<b>TOTAL</b>	<b>100%</b>

#### Attend Becker Lectures

Students are expected to attend 100% of the classes in class or view the lecture on the sections’ CD. Copy of proof of attendance must be submitted to the instructor and can be obtained from a combination of the attendance record from the textbook for in class Becker lectures and the “Performance Summary” report printed from the PassMaster software for classes viewed on CD. Within one week after the final lecture is scheduled provide evidence of class attendance to the instructor. This is the same evidence students will provide directly to Becker that they have attended 100% of the lectures as partial eligibility of the “Becker Promise”.

<i>Components</i>	<i>% of Grade</i>
Requirements	100%
<b>TOTAL</b>	<b>100%</b>

#### End of Course Assessment/Simulated Exam

Completing a PassMaster software simulated exam including 100 questions from all the lectures will help ensure students have mastered the material. Use the PassMaster simulated exam feature for each course and complete all 100 questions. Students can generate multiple simulated exams and within one week of the end of the course print the results from their best simulated exam and email a scanned copy to their instructor. The percent of correctly completed simulated exam questions for the course will be used to determine the end of course assessment grade earned.

<i>Components</i>	<i>% of Grade</i>
Requirements	50%
Analysis	50%
<b>TOTAL</b>	<b>100%</b>

## Class Participation/Discussion Boards

Whether in class, online, or in a mixed mode setting, students will be graded on their participation in classroom discussions; their ability to present, explain, or defend alternative viewpoints; and the degree to which they have mastered the concepts and principles inherent in the study of accounting at this level. Written work will be assessed not only on relevance to the subject presented, but also on adherence to good written form and professional presentation.

<i>Components</i>	<i>% of Grade</i>
Adds insightful or new ideas and comments	25%
Appropriately references resources, where applicable	25%
Meets requirements in a timely manner	25%
Writing Mechanics	25%
<b>TOTAL</b>	<b>100%</b>

## **COURSE POLICIES**

### **Late Assignments**

LATE ASSIGNMENT

### **Participation**

PARTICIPATION

### **Professional Writing**

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

## **UNIVERSITY POLICIES**

You are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the [University Catalog](#) that is linked from the CityU Web site.

### **Title IX Statement**

City University of Seattle and its faculty are committed to supporting our students and seeking an environment that is free of bias, discrimination, and harassment. If you have encountered any form of sexual misconduct (e.g. sexual assault, sexual harassment, stalking, domestic or dating violence), we encourage you to report this to the University. If you speak with a faculty member about an incident of misconduct, that faculty member must notify CityU's Title IX coordinator and share the basic fact of your experience. The Title IX coordinator will then be available to assist you in understanding all of your options and in connecting you with all possible resources on and off campus.

To view CityU'S sexual misconduct policy and for resources, please visit the [Campus Safety and Title IX Page](#) in the my.cityu.edu portal.

## **Scholastic Honesty**

Scholastic honesty in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. You are responsible for understanding CityU's policy on scholastic honesty and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) in the section titled *Scholastic Honesty* under *Student Rights & Responsibilities*.

## **Attendance**

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly.

Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if s/he is present at any time during the class session. For online classes, a student has attended if s/he has posted or submitted an assignment. A complete copy of this policy can be found in the [University Catalog](#) in the section titled *Attendance Policy for Mixed Mode, Online and Correspondence Courses*.

## **SUPPORT SERVICES**

### **Disability Services Accommodations Statement**

Students with a documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at [disability@cityu.edu](mailto:disability@cityu.edu) or 206.239.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with course instructors.

### **Library Services**

CityU librarians are available to help you find the resources and information you need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services online](#), 24 hours a day, seven days a week.

### **Smarthinking**

As a CityU student, you have access to 10 free hours of online tutoring offered through Smarthinking, including writing support, from certified tutors 24 hours a day, seven days a week. Contact CityU's Student Support Center at [help@cityu.edu](mailto:help@cityu.edu) to request your user name and password.