

University of Arkansas – Fort Smith
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General Syllabus

ACCT 453V Accounting Maymester Experience

Credit Hours: 1-3 variable Lecture Hours: 0-3 variable Laboratory Hours: 0-3 Variable

Prerequisite: ACCT 3003 Intermediate Accounting I

Effective Catalog: 2018-2019

I. Course Information

A. Catalog Description

Provides students the opportunity to take a closer look at emerging issues/special topics in accounting. Includes on-campus instruction and several site visits to organizations relevant to the course topic.

II. Student Learning Outcomes

A. Subject Matter

Since topics change from year to year, it is difficult to underscore specific learning outcomes. However, students will analyze the roles that various organizations (e.g., FASB) play in the regulation and administration of accounting practice. They will also assess the implications of changes in accounting oversight and regulation on financial markets. Finally, students will reflect on their travel engagement through discussion and a summative research paper.

B. University Learning Outcomes

This course enhances student abilities in the following areas:

Communication Skills (written and oral)

Students will demonstrate proficiency in communication by composing coherent arguments presented both orally and in writing.

Ethical Decision Making

Students will model ethical decision-making processes, recognizing ethical issues and applying concepts from our professional code of conduct to determine the appropriate action to take.

III. Major Course Topics

Specific topics vary each year based on relevant issues in the profession. However, general topics include the following:

- A. Overview of standard-setting process, including history
- B. Overview of organizations that influence the standard-setting process
- C. Oversight of standard-setting process, particularly as it relates to the regulation of capital markets