ACCOUNTANCY 552

LEGAL AND ETHICAL ENVIRONMENT OF ACCOUNTING PRACTICE

COURSE SYLLABUS
DEPAUL UNIVERSITY

INSTRUCTOR:   Eileen Marutzky   PHONE: (312) 925-4607
E-MAIL:          emarutzk@depaul.edu  OFFICE HOURS BY APPOINTMENT

POLICIES:

1. **Students are required to attend each class.** Absences will be noted and may reduce the final course grade.

2. Students are expected to be prepared for each class. Lack of preparation will be noted and may reduce the final course grade.

3. Each student will be excused for one (1) unprepared class. The student requesting to be excused should submit a written note prior to the beginning of class requesting to be excused as not prepared.

4. There will be two exams for the course. The questions will cover materials from class discussions, reading assignments and handout materials. There are no makeup exams.

INSTRUCTIONAL METHOD:

1. A schedule of the assigned reading topics from the textbook is attached. The materials are expected to be completed before the class period when they will be discussed.

2. Students will be expected to have a basic understanding of the materials prior to the class period from the textbook materials and other self-selected supplemental materials.

3. The class period will consist of lecture and student recital varying in mixed degrees. When called upon for recital, students will be permitted to refer to their notes, etc.

4. Students will be expected to have prepared answers for the homework problems at the end of each chapter before class and be able to participate in a discussion. Solutions will be available.
GRADE DETERMINATION:

1. There will be two exams given during the course, each 50% of grade.

2. The materials covered by the exams will be found in the casebook, assigned supplemental readings and lecture notes.

3. **Attendance and preparation/participation will affect the final grade.**

4. No materials, references, or other items of assistance may be used during the exams.

5. In order to receive a grade of “incomplete” the student must be passing the course.

6. Academic dishonesty will result in failure and/or disciplinary action, including dismissal.

7. The following scale will be used to assign grades:

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93+   A   77-79   C+
90-92 A-   73-76   C
87-89   B+   70-72   C-
83-86   B   67-69   C-
80-82 B-   60-66   D
Below 60 F
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REQUIRED READING:


**WELCOME**
**Proposed Homework Schedule**

**ACCOUNTING 552**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>EBL Chapters</th>
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<tbody>
<tr>
<td>Sept 15</td>
<td>Introduction, Ethics, Jurisdiction; Constitutional, Criminal and Tort Law</td>
<td>EBL Ch. 1, 2, 3, 4, 6, 7, 8</td>
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<tr>
<td>Sept 22</td>
<td>Contract Law – Elements (OMIT Article 2 UCC)</td>
<td>EBL Ch. 9, 10, 11, 12, 13, 14</td>
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<td>Sept 29</td>
<td>Contract Law – Defenses (OMIT Article 2 UCC)</td>
<td>EBL Ch. 15, 16, 17, 18</td>
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<td>Oct 6</td>
<td>Sales – The Codified Version of Contract Law</td>
<td>EBL Ch. 21, 22, 23, 24, 25 (Article 2 UCC)</td>
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<tr>
<td>Oct 13</td>
<td>Commercial Paper and Banking; Mid Term Review</td>
<td>EBL CH. 26, 27, 28, 29 (Articles 3, 4 UCC)</td>
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<tr>
<td>Oct 20</td>
<td><strong>MID TERM EXAM</strong></td>
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<tr>
<td>Oct 27</td>
<td>Agency, Partnerships and Corporations</td>
<td>EBL Ch. 19, 20, 30, 31, 32,33, 34, 35, 36</td>
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<td>Nov 3</td>
<td>Property, Trusts and Wills</td>
<td>EBL Ch. 39, 47, 48, 49, 50</td>
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<td>Nov 10</td>
<td>Secured Transactions, Suretyship, Bankruptcy, Employment</td>
<td>EBL Ch. 37, 38</td>
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<td>Nov 17</td>
<td>Securities Regulation, Antitrust, Accountant’s Legal Liability</td>
<td>EBL Ch. 40, 42, 43, 44</td>
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<td>Nov 24</td>
<td><strong>FINAL EXAM</strong></td>
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