Course: Accountancy 569
Concepts of Deferred Compensation

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Course Description:
The purpose of this course is to provide students with a conceptual understanding of various elements of deferred compensation. Topics include nonqualified deferred compensation, qualified retirement plans such as pension plans, profit sharing plans and stock bonus plans, individual retirement accounts, SIMPLE plans and SEPs. The course also covers equity compensation plans (such as stock options, employee stock purchase plans, and restricted stock), golden parachute issues and limitations on deductions of executive compensation. Prerequisite courses include ACC 551 or equivalent and ACC 558.

Method of Instruction:
Lecture and enlightening discussion.

Assignments:
No homework assigned.

Office Hours:
I am available for consultation by appointment.

Grading:
The final grade for the course will be determined as follows:

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<td>Midterm Examination</td>
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<td>Final Examination</td>
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Course Policies:
Both midterm and final examinations are take-home exams. Both exams are due (by fax or email) by 9:15 PM on the date indicated in the class schedule. An extension of time may be granted as long as prior approval from me is obtained.

Required Text Materials:
No required text.
Academic Integrity
Academic integrity entails absolute honesty in one’s intellectual efforts. The DePaul Student Handbook details the facets and ramifications of academic integrity violations, but you should be especially aware of the policies on cheating and plagiarism. Cheating is any action that violates University norms or an instructor’s guidelines for the preparation and submission of assignments. Such actions may include using or providing unauthorized assistance or materials on course assignments, or possessing unauthorized materials during an examination. Plagiarism involves the representation of another’s work as your own, for example: (a) submitting as one’s own any material that is copied from published or unpublished sources such as the Internet, print, computer files, audio disks, video programs or musical scores without proper acknowledgement that it is someone else’s; (b) paraphrasing another’s views, opinions or insights without proper acknowledgement or copying of any source in whole or in part with only minor changes in wording or syntax even with acknowledgement; (c) submitting as one’s own work a report, examination, paper, computer file, lab report or other assignment which has been prepared by someone else. If you are unsure about what constitutes unauthorized help on an exam or assignment, or what information requires citation and/or attribution, please ask your instructor. Violations may result in the failure of the assignment, failure of the course, and/or additional disciplinary actions.

Code of Conduct
Students are expected to observe the School of Accountancy & MIS Code of Conduct which can be found at http://accountancy.depaul.edu/contents/currentstudents/Ace_Code_of_Conduct.doc.

http://www.depaul.edu/university-catalog/academic-handbooks/code-of-student-responsibility/general-information/Pages/default.aspx