Credit Hours: 3
Contact Hours: This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

COURSE DESCRIPTION AND OUTCOMES

Course Description:
This Capstone course focuses on applying and synthesizing accounting concepts related to financial accounting, applications, and financial statements presentations. In this culmination of the students’ learning throughout the Master of Professional Accounting (MPAcc) program, they apply accounting research tools to current and emerging accounting issues, integrate accounting theory and practice through research, and demonstrate the ability to make sound financial decisions.

Course Overview:
In this Capstone course, you will apply and synthesize accounting concepts related to financial accounting, applications, and financial statements presentations. In this culmination of your learning throughout the Master of Professional Accounting (MPAcc) program, you will apply accounting research tools to current and emerging accounting issues, integrate accounting theory and practice through research, and demonstrate the ability to make sound financial decisions.

Course Learning Outcomes:
1. Integrate prior accounting knowledge in making sound financial decisions.
2. Analyze case studies using financial and business data to produce reports.
3. Evaluate current and emerging ethical and regulatory issues.
4. Apply problem-solving skills to diverse accounting situations including international settings.

PARTICIPATION & ATTENDANCE

Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical
problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

**COURSE MATERIALS**

Textbook Information is located in the CSU-Global Booklist on the Student Portal.

**COURSE SCHEDULE**

Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards**: The original post must be completed by Thursday at 11:59 p.m. MT and peer responses posted by Sunday at 11:59 p.m. MT. Late posts may not be awarded points.
- **Critical Thinking**: Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom**: Although participation is not required, Live Classroom sessions are held during Week 3 and Weeks 6. There are two total sessions.

**WEEKLY READING AND ASSIGNMENT DETAILS**

**Module 1**

Readings


Discussion (25 points)

Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice on the title page of your submission.

**Option #1: A Codification Exercise on the Reporting of Discontinued Operations**

Read the following case study:


**Case Requirements:**

During the first week of 20X8, Dynamic’s corporate controller, Anne Smith, prepares to initiate the closing activities for 20X7. The closing process at Dynamic is very extensive, as it includes routine activities for consolidating the activities of several subsidiary companies for the creation of the consolidated financial statements. Furthermore, Dynamic’s reporting personnel must also address the unique complications of each acquisition and divesture.
As Ms. Smith awaits the final financial statement numbers prepared by the reporting personnel at each subsidiary, she is anxious to determine the appropriate financial statement presentation of the three subsidiaries discussed above. Most specifically, she is curious as to whether the financial performance of each of the three subsidiaries qualifies for reporting under discontinued operations. Ms. Smith has asked you to review the intricacies of ZD Consulting, Hope Industries, and AM Mining Operations to determine which type of reporting (i.e., continuing operations versus discontinued operations) is appropriate for each subsidiary on Dynamic’s consolidated income statement.

To complete the case requirements, you should perform the following tasks:

- Consider the facts presented for each company within the case.
- Consult the FASB Accounting Standards Codification for guidance on the specific income statement presentation issue to which the controller has requested answers.
- Prepare a memo that clearly addresses the issue, discusses each company’s facts, and provides a clear conclusion regarding the appropriate presentation of each company’s financial information on Dynamic’s consolidated income statement.

In constructing this memo, you should expect to incorporate Accounting Standards Codification references as required to support your conclusions.

Include any basic calculations used in your analysis from the data provided as part of your submission.

**Paper Requirements:**

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages (which you must include).
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible, academic, or professional sources for this assignment. The CSU-Global Library is a great place to find resources, as well as the FASB Codification.
- Format your paper according to CSU-Global Guide to Writing and APA Requirements.

Review the week’s Critical Thinking assignment grading rubric for more information on expectations and how you will be graded.

**Option #2: Toshiba’s Creative Accounting for Construction Contracts**

Read the following case study:


**Case Requirements:**

The FASB and the IASB have issued a joint standard on revenue recognition. Although the standard is not applicable to years discussed in the case, the substantive guidance for accounting on long-term contracts was not changed. Therefore, address all the requirements below, including FASB codification
references, in accordance with the new U.S. standard (Toshiba follows U.S. GAAP). Read the requirements carefully and answer each part of the following requirements.

**Requirement 1:**

Are Toshiba’s accounting policies for long-term construction contracts—as described in the accounting policies section of the case—consistent with the U.S. GAAP? Cite authoritative pronouncements from the Accounting Standards Codification (ASC) in support of your answer. Your response should focus on Toshiba’s choice of accounting policies rather than its implementation of those policies.

**Requirement 2:**

For Project G, the $114 million and $107 million discrepancies were treated as “uncorrected misstatements” and hence were not disclosed. Under U.S. GAAP, is non-disclosure of unresolved differences in opinion between a company’s management and its auditors permissible? On what criterion should the decision to disclose (or not disclose) the unresolved differences be based? Explain.

**Paper Requirements:**

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages (which you must include).
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible, academic, or professional sources for this assignment. The CSU-Global Library is a great place to find resources, as well as the FASB Codification.
- Format your paper according to CSU-Global Guide to Writing and APA Requirements.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week’s Critical Thinking assignment grading rubric for more information on expectations and how you will be graded.

**Module 2**

**Readings**

- Vona, L. (2019, March/April). Using data analytics to find fraud under those shells. *Fraud Magazine*

**Discussion (25 points)**

**Critical Thinking (75 points)**

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice on the title page of your submission. **Note: The case study (Tesla) is the same but the requirements for each option are different.**

**Option #1: Fraud Risk Brainstorming at Tesla**

Read the following case study:

Case Requirements:

In a paper, address the following questions.

- Fraud risks related to Tesla’s culture, leadership, and governance structure.
  - How would you describe the “tone at the top” set by Tesla’s leader, Elon Musk? How do Mr. Musk’s leadership style and his “tone at the top” contribute to possible fraud risk at Tesla Motors?
  - How would you describe the company’s culture? How might this culture create pressures and rationalizations for fraud?
  - Review Tesla’s Code of Business Conduct and Ethics (see “Tesla’s Code of Business Conduct and Ethics”). How might any potential weaknesses in this code contribute to fraud risk at this company?
  - Describe some possible concerns regarding Tesla’s board of directors. How might these concerns create opportunities and rationalizations for fraud?

- Fraud risks related to Tesla’s incentive structures and stock performance.
  - To what extent are executives and employees incentivized with shares and stock options? [See Tesla’s 2015 Annual Report, Item 7 Management’s Discussion and Analysis (MD&A) and Item 8 Financial Statements and Supplementary Data section, Note 10.]
  - How do these pay structures create pressures/incentives for fraud?
  - Review Tesla’s stock performance over the last two years (refer to Exhibit 3 in the article). What fraud pressures are created by this stock performance?

- Fraud risks indicated by the results of preliminary analytical procedures.
  - What fraud risks may be indicated by the year-to-year comparisons of Tesla’s financial statements? (Refer to Exhibits 1 and 2 in the article.) Be specific.
  - How does the company perform relative to its peers? (Refer to Exhibit 4 in the article.) Do these ratios and trends seem reasonable? Be specific.

Assignment Paper Requirements:

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages, which you must include.
- Copy and paste each one of the questions above into your paper in bold type to ensure you have answered each of the requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible academic or professional sources for this assignment. The CSU-Global Library is a great place to find resources as is the FASB Codification.
- Format your paper according to the CSU-Global Guide to Writing and APA Requirements.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week’s Critical Thinking assignment grading rubric for more information on expectations and how you will be graded.

Option #2: Fraud Risk Brainstorming at Tesla
Read the following case study:


**Case Requirements:**

Answer the following questions in a paper.

- **Fraud risks related to revenue recognition at Tesla.**
  - What does Tesla sell and how does the company account for revenue, accounts receivable, and COGS? (See “Tesla’s 2015 Annual Report,” Item 1 Business, Item 7 MD&A, and Item 8 Financial Statements and Supplementary Data, Note 2.)
  - How might these revenue-recognition practices create opportunities, incentives, and/or rationalizations for fraud?

- **Fraud risks related to Tesla’s business and operating conditions.**
  - Review the business risks disclosed by the company (see Tesla’s 2015 Annual Report, Item 1A Risk Factors, Item 8 Financial Statements, Supplementary Data, Note 2, and Note 13). How might some of these business risks from the external environment also create fraud risks within Tesla?
  - What fraud risks are posed by Tesla’s expansion plans and the company’s ability to operate as a going concern? (See Tesla’s 2015 Annual Report, and refer to Item 1A.)
  - What related-party transactions support Tesla’s financial performance? (See Tesla’s 2015 Annual Report, Item 1 Manufacturing.) How might these transactions create opportunities for fraud?

- **Fraud risks indicated by the results of preliminary analytical procedures.**
  - What fraud risks may be indicated by the year-to-year comparisons of Tesla’s financial statements (refer to Exhibits 1 and 2 in the case study)?
  - How does the company perform relative to its peers (refer to Exhibit 4 in the case study)? Do these ratios and trends seem reasonable?

**Assignment Paper Requirements:**

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages, which you must include.
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible academic or professional sources for this assignment. The CSU-Global Library is a great place to find resources, as well as the FASB Codification.
- Format your paper according to the CSU-Global Guide to Writing and APA Requirements.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week’s Critical Thinking assignment grading rubric for more information on expectations and how you will be graded.

**Portfolio Milestone (25 points)**

- **Option #1 and #2**
1. You have two options to choose from for the final Portfolio Project, which is due in Module 8. This week submit your Portfolio Project topic (option #1 or #2) to your instructor for preliminary approval.

2. Provide detailed reasons for your Portfolio Project choice.
   - Your submission should contain no more than one page of content and be double-spaced, framed by a separate cover page and a separate reference page. Format your submission according to the CSU-Global Guide to Writing and APA Requirements.
   - This assignment is required and is worth 25 points. Your submission must be made by Sunday night at the end of this module. Late submissions will earn zero points.

**Module 3**

**Readings**


**Discussion (25 points)**

**Live Classroom (0 points)**

**Critical Thinking (75 points)**

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice on the title page of your submission.

**Option #1: Don’t Leave Your Hand in the Cookie Jar**

Read the following case:


**Case Requirements:**

Prepare a paper (memo) that addresses the following questions:

- How can John use the IMA Standards of Ethical Professional Practice to evaluate his own ethical behavior? Be specific.
- What steps could John take to resolve the ethical dilemma he faces? Be specific.
- Concerning the three accounting adjustments, whose arguments are more persuasive, Karl’s or John’s? Again, be specific.
- Calculate the difference between Karl’s and John’s recommended adjustments for bad debt, product returns, and warranties. Do you consider each individual difference material? Is the combination of the three amounts material?

**Assignment Paper Requirements:**
Option #2: Ace Fertilizer Company: Ethical Cost Allocations and Price Determination

Read the case:


Case Requirements:
Prepare a paper (memo) and address the following questions:

- Did Abby compute the cost of the Breeland Ltd. special order correctly before the weekend get-together? If not, how was her cost estimate and/or price determination flawed?
- Whose assessment of the costing of this special order do you believe is correct—George Smilee’s or Abby Conroy’s? That is, should George’s conversations with Josh impact Abby’s cost estimate of the Breeland Ltd. special order? Explain your answer.
- Are there any ethical issues related to the cost determination on the Breeland Ltd. special order? If so, what issues are present? How should Abby resolve these conflicts? Should Abby go directly to Tom Brennen about this new development? How can Abby use the IMA Statement of Ethical Professional Practice as a guide for her actions?
- If Abby were to modify her original cost estimate of the Breeland Ltd. special order to include Josh’s purchase of the remaining 10 gallons of XO-1600, what price determination would she have arrived at? What impact would that have had on Ace Fertilizer’s bottom line?

Assignment Paper Requirements:

- Write a paper (memo) of a minimum of six double-spaced pages, not counting the title and reference pages, which you must include.
- Copy and paste each one of the questions into your paper in bold type to ensure you have answered each of the assignment requirements.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible academic or professional sources for this assignment. The CSU-Global Library is a great place to find resources, as well as the FASB Codification.
- Format your paper according to CSU-Global Guide to Writing and APA Requirements.
Review the week's Critical Thinking assignment grading rubric for more information on expectations and how you will be graded.

Module 4
Readings
· Ernst & Young Academic Resource Center. (2016). Information provided by the entity, lecture notes.
· Ernst & Young Academic Resource Center. (2016). Information provided by the entity, homework problems.
· Ernst & Young Academic Resource Center. (n.d.). Information provided by the entity, homework problem solutions.

Discussion (25 points)
Critical Thinking (75 points)
Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice on the title page of your submission.

Option #1: Examples of IPE from a Transaction Process
This assignment will examine your understanding of the importance of the proper auditing, done in accordance with generally accepted auditing standards, provided by the entity (the audit client).

Assignment Requirements:
- Download the Word document and fill in the required information on the attached Information Produced by the Entity table. Complete the blanks in both of the examples. Submit a completed Word document to the assignment folder for this module.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible academic or professional sources for this assignment at the end of the Word document. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA Requirements.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week's Critical Thinking assignment grading rubric for more information on expectations and how you will be graded.

Option #2: Audit Procedures to Address Audit Risks
This assignment is constructed to examine your understanding of the importance of proper auditing, done in accordance with generally accepted auditing standards, of the information provided by the entity (the audit client).

Assignment Requirements:
• Download the Word document and fill in the required information on the attached Information Produced by the Entity table. Complete the blanks in both of the examples. Submit a completed Word document to the assignment folder for this module.

• Use terms, evidence, and concepts from class readings, including professional business language.

• Cite at least three credible academic or professional sources for this assignment at the end of the Word document. The CSU-Global Library is a great place to find resources.

• Format your paper according to CSU-Global Guide to Writing and APA Requirements.

• Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week’s Critical Thinking Assignment grading rubric for more information on expectations and how you will be graded.

Module 5
Readings
• Ernst & Young Academic Resource Center. (2016). Introduction to the (data) analytics mindset, lecture notes.
• Ernst & Young Academic Resource Center. (2017). Introduction to the analytics mindset competency framework.
• Ernst & Young Academic Resource Center. (2017). Introduction to data visualization, lecture notes.

Discussion (25 points)

Critical Thinking (75 points)
Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice on the title page of your submission.

Option #1: Analytics Mindset – IntegrateCo

You will need Microsoft Excel to prepare this assignment. We suggest you start on this assignment early in the week, as it may take you some time to complete.

• Read below (and/or download the attached Word file IntegrateCo.) with the Instructions for this assignment:

• Download the following four datasets in MS Excel—CSV files:
  o Job codes
  o Locations
  o 2015 payroll
  o 2016 payroll

Background:
You serve as a data analyst for IntegrateCo, a company that installs and services integrated building-management systems in the Intermountain West of the United States. “Building-management systems” are computer-based systems installed in buildings to control all mechanical and electric equipment in the building. Examples of mechanical and electric equipment include lightning, air conditioning, heating, security systems, power systems, sound systems, video cameras, and door-locking systems. IntegrateCo serves both large and small customers. It is privately held and expects to have $15 million in revenue in 2016.
The CFO, Noah Summers, noticed that payroll for the first six months of 2016 was approximately $266,000 more than in the first six months of 2015. Noah wants to know why there was a difference and asked you to compare payroll for the first six months of 2016 with the first six months of 2015 and report to him what you find.

One complication in performing this analysis is that IntegrateCo implemented a new accounting system at the start of 2016. Thus, the payroll data in 2015 and 2016 came from different systems. As a result, you will have to take great care to understand the data output from each system and appropriately combine the data for your analysis.

Upon receiving this assignment from Noah, you recognize that you will need to exercise an analytics mindset to respond to his request. As a reminder, an analytics mindset is the ability to:

- Ask the right questions
- Extract, transform, and load (ETL) relevant data
- Apply appropriate data analytics techniques
- Interpret and share the results with stakeholders

This case is broken into four parts to help you use an analytics mindset and provide the information Noah wants.

- **In Part I**, you will develop questions to ask Noah before you begin your analysis. You will also evaluate the data and gain an understanding of the two different data files.
- **In Part II**, you will transform and load the data into Excel, which you will use to analyze the data.
- **In Part III**, you will analyze and interpret the data and then prepare a report for Noah.
- **In Part IV**, you will respond to follow-up questions asked by Noah after his initial review of your report.

**Case and Assignment Requirements:**
You are to submit a Word document with your answers to Noah’s 10 (ten) questions in Part IV, which include a copy of the first page of the Excel output for those questions where Excel output was required or a screen shot of that first page.

- Provide the required information and submit your completed Word document to the Assignment folder for this module.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Format your paper according to CSU-Global Guide to Writing and APA Requirements.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week’s Critical Thinking Assignment grading rubric for more information on expectations and how you will be graded.

**Option #2: Analytics Mindset – TechWear**

You will need Microsoft Excel to prepare this assignment. We suggest you start on this assignment early in the week, as it will, most likely, take you some time to complete.

- Read below (and/or download the attached Word file TechWear) with the instructions for this assignment:
- Download the following one data set in MS Excel—CSV files.
- Analytics_mindset_case_study_Techwear_Part1_datafile.xls
Download the following five MP4 Files for Parts I and II. The first file will help you with Part I of the case requirements; the last four files will help you with questions 1 through 4 of Part 2 of the case requirements.

- **Part I file:**
  - Analytics_mindset_case_study_TechWear_Part1.mp4

- **Part II files:**
  - Analytics_mindset_case_study_TechWear_Part2_Question_1.mp4
  - Analytics_mindset_case_study_TechWear_Part2_Question_2.mp4
  - Analytics_mindset_case_study_TechWear_Part2_Question_3.mp4
  - Analytics_mindset_case_study_TechWear_Part2_Question_4.mp4

**Background:**
This is a two-part case where students are asked to assume the role of an auditor and perform various audit procedures on the order-to-cash business cycle (accounts receivable and sales) for TechWear, a start-up company that manufactures and sells upper-end, high-tech sportswear. Throughout the case, students will be developing their analytics mindset in an audit context by learning how to:

- Ask the right business questions
- Extract, transform and load relevant data (i.e., the ETL process)
- Apply appropriate data analytic techniques
- Interpret and share results with stakeholders

**A brief overview of TechWear:**

TechWear is a privately owned business that began operations in March 2015. Its sole business is the manufacture and sale of upper-end, high-tech sportswear. It only sells to large distribution outlets. Its primary product is a line of lightweight exercise clothes that contain a new, long-range RFID chip that captures the following information about the user based on personal data (age and weight, for example) entered by the user:

- Heart rate
- Perspiration rate
- Calories burned
- Exercise efficiency (percent of capacity)

The chip is able to continuously send this information to a host device as far away as 15 miles. The clothes are also GPS-enabled and able to track routes, distances, and elevations. Management prides itself on being on the cutting edge. The company expects to conduct an IPO within a year or two.

TechWear recently retained your firm as its auditors, largely because of your commitment to conduct a highly efficient, technology-enabled audit.

**Case and Assignment Requirements:**

**Part I**

**Data**
You are first responsible for performing a risk assessment of TechWear related to its order-to-cash function. Therefore, you know that your focus needs to be on sales and cash transactions. Your first task is to acquire the data for these transactions. You work with TechWear’s IT group to gain access
to its sales and cash receipts data for its start-up period of operations—March through December 2015.

You have been provided with an Excel file with this data (Analytics_mindset_case_study_Techwear_Part1_data_file.xls) so you can begin your analysis. The data file includes the following fields:

- **Type:** this is the type of transaction, which is either a sale (Sales) or a cash receipt (CashReceipt).
- **TransactionNumber:** this is the transaction number (beginning with 1001).
- **AppliedToTransaction Number:** this is the sales transaction number to which a cash receipt is applied.
- **CustNum:** this is a unique customer number used to identify each customer.
- **CustName:** this is the customer’s name.
- **TransactionDate:** this is the date of the sale or cash receipt.
- **Amount:** this is the amount of the sale or cash receipt. Cash receipts will show a negative amount.
- **InvoiceDate:** this is the date the sale was invoiced (billed).
- **ShipDate:** this is the date the goods were shipped.

**Required**

Become familiar with your data file. Make certain that your data is complete and accurate before performing any analysis. Complete the following using Excel:

- You’ve been told that the accounts receivable balance on the general ledger at December 31, 2015, is $684,491.19. You also know that as a start-up company, the beginning accounts receivable balance is zero. You are also told that there are no returns or write-offs in 2015. Verify this balance.
- You’ve also been told that TechWear only conducts business with the following 15 approved customers. Validate that there are no other customer names and that no customer names are misspelled.
  - Bigmart
  - Cool Threads
  - Corner Runner
  - Cross Country Mart
  - Family Fit
  - Fit N Fun
  - Goodway
  - Neighborhood Athletic Supply
  - Northern Lites
  - Runner’s Market
  - Southeast Regional
  - Southern Runners
  - Super Runners Mark
  - Urban Runner
  - ValueChoice
- The sales transaction log shows that 230 sales were transacted this year, beginning with transaction 1001. Verify that the data for all of these invoices has been captured and that there are no additional invoices or duplicates included in the file.

**Part I (additional guidance):**
This section allows students to become familiar with the background company and the data for the order-to-cash business process (sales and cash receipts covering the start-up period of operations, which runs from March 5 through December 31, 2015).

Students are asked to perform some select steps in the ETL process to make certain of the integrity of the data they will be using for their analysis (note that there are more possible steps that could be done, but the requirements are limited for purposes of this case). This work is done in Excel. Students are using some basic Excel skills, including (covering questions 1 through 3):

- View tab—freeze top row
- Home tab—summation
- Data tab—remove duplicates
- Data tab—data validation

Part II:

**Required:**

Now that you have your data, you need to perform appropriate analytics techniques to inform your risk assessment for the order-to-cash cycle for TechWear.

- Develop an accounts receivable (AR) trial balance (by customer and by invoice) as of December 31, 2015.
  - Recall that beginning AR + sales – sales returns – cash receipts – bad debt write-offs = ending AR. As mentioned in Part I, the beginning accounts receivable balance is zero and there are no returns or write-offs in 2015.
- Perform the following analyses relating to collectibility risk (which is the risk the company won’t collect money for its sales) on the December 31, 2015, accounts receivable balance. For each procedure, provide a brief statement regarding your findings.
  - Display the year-to-date trend in sales and cash receipts by month for 2015 (with dollars on the x-axis and months on the y-axis). Use a visualization to best highlight any concerns about potential collection issues.
  - Compute the year-to-date days-sales-outstanding (DSO) ratio for each month. Show the results numerically and with a visualization. For the latter, use a column chart, also called a vertical bar chart (with DSO as the x-axis and months as the y-axis), to best highlight any concerns about potential collection issues.
  - DSO = ending AR balance for the period/total sales for the period (year-to-date)* number of days in the period (year-to-date)
- Develop an aging analysis by customer and invoice using 30-day increments (0–30 days, 31–60 days, 61–90 days and > 90 days). Display this at the customer level with the ability to drill down to the transaction (invoice) level. Provide a visualization of the percentage of accounts receivable in each aging category at the company level using a column chart (with percentage as the x-axis and aging category as the y-axis).

Part II (additional guidance):

This section asks students to develop an accounts receivable trial balance for December 31, 2015, and perform an initial risk assessment of the collectibility of that balance. This work is done in Excel. Students are using some moderate-level Excel skills, including: (Note that there are MP4 files here to provide you some guidance.)

- Question 1:
Case Requirements:

You are to submit a Word document with your answers to the three Part I Questions. You are to submit Excel document, using the Tab function in Excel, to answer the four Part II Questions.

- Provide the required information and submit your completed Word and Excel documents to the Assignment folder for this module.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Format your paper according to CSU-Global Guide to Writing and APA Requirements.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week’s CT assignment grading rubric for more information on expectations and how you will be graded.

Portfolio Milestone (50 points)

**Option #1: Outline Option #1**

Submit an outline and questions for your Portfolio Project in a Word document with separate cover and references pages. Include the following:

- State your Portfolio Project option choice.
- Provide an outline of your paper.
  - Your outline should include headers (the major topics), major resources, and the intended flow of the information in the project for the written portion of the Portfolio Project requirements for option 1.
Under each header, write a few sentences on what you think you might cover in that section.

- Provide citations for three articles that you might consider using as references for your final Portfolio Project. These sources cannot include the required or recommended reading materials for this module. Format your citations or references in APA style.
- Give a short reason why you feel each source would be pertinent to your project. This is not expected to be a final list. The goal here is to motivate you to begin examining research that might help you in your final Portfolio Project.
- Provide your instructor with a list of questions you have at this point regarding your option choice. You MUST have at least one question. You potentially should have multiple questions by now, especially after thinking about how you are going to go about meeting the requirements of your Portfolio Project.

Your submission must be made by 11:59 p.m. Mountain Time (MT) on Sunday night at the end of this module. Late submissions earn zero points.

Option #2: Outline Option #2

In a Word document with separate cover and references pages, submit an outline and questions for your Portfolio Project. Address the following:

- State your Portfolio Project option choice.
- Provide an outline of your paper.
  - Your outline should include headers (the major topics), major resources, and the intended flow of the information in the project for the written portion of the requirements for option 2.
  - Under each header, write a few sentences on what you think you might cover in that section.
- Provide citations for three articles that you might consider using as references for your final Portfolio Project. These sources cannot include the required or recommended reading materials for this module. Use proper APA citation and reference style.
- Give a short reason why you feel each source would be pertinent to your project. This is not expected to be a final list. The goal here is to motivate you to begin examining research that might help you in your final Portfolio Project.
- Provide your instructor with a list of questions you have at this point regarding your option choice. You MUST have at least one question. You should potentially have multiple questions by this point in time, after thinking about how you are going to go about meeting the requirements of your Portfolio Project.

Your submission must be made by 11:59 p.m. Mountain Time (MT) on Sunday night at the end of this module. Late submissions earn zero points. This Portfolio Milestone is worth 50 points.

Module 6

Readings

- Ernst & Young Academic Resource Center. (2019). Leases: Lecture notes.

**Discussion (25 points)**

**Live Classroom (0 points)**

**Critical Thinking (75 points)**

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice on the title page of your submission.

**Option #1: New Lease Accounting Standards Homework Problems**

Download the attached Worksheet Leases--Critical Thinking Assignment Option #1 containing the four problems covering the new lease accounting standards. Follow the instructions on that Word document.

**Assignment Requirements:**

- Fill in the required information on the worksheet and submit your completed document to the Assignment folder for this module.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible academic or professional sources for this assignment. The CSU-Global Library is a great place to find resources.
- Format your submission according to CSU-Global Guide to Writing and APA Requirements.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week’s Critical Thinking Assignment grading rubric for more information on expectations and how you will be graded.

**Option #2: New Revenue Recognition Accounting Standards Homework Problems**

Download and save the attached worksheet titled Revenue Recognition Accounting: Critical Thinking Assignment Option #2. Follow the instructions you see on that Word document.

**Assignment Requirements:**

- Fill in the required information on the worksheet and submit your completed document to the assignment folder for this module.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least three credible academic or professional sources for this assignment. The CSU-Global Library is a great place to find resources.
- Format your submission according to CSU-Global Guide to Writing and APA Requirements.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library’s homepage if you need assistance with writing style and also the module materials.

Review the week’s Critical thinking assignment grading rubric for more information on expectations and how you will be graded.
Module 8

Readings

Discussion (25 points)

Portfolio Project (275 points)

Important! Read First
Choose one of the following two Portfolio Projects to complete. Do not do both assignments. Identify your assignment choice in the title of your submission. Review the Portfolio Project grading rubric to understand how you’ll be graded on your project. Note that both assignment choices require Portfolio Project Milestone assignments that must be submitted by the end of Weeks 2 & 5.

Option 1: “Back to the Future” (Or How a Product, Sold Almost 60 Years Ago, Resulted in a Current Financial Statement Restatement).

Read the following Case Study:

Answer the following questions:
In preparing your answers for questions 1 to 4, you will need to refer to OI’s amended 10-K for 2015, which can be found by clicking here.

- What journal entry would OI have made to record the additional $295 million of asbestos liability?
- Briefly summarize the effect of the restatement on the following financial statements.
  - The income statement.
  - The balance sheet.
  - The statement of cash flows.
  - The statement of share owners’ equity.
- What accounts were affected? By how much? What other disclosures were impacted? Note 1 in the restated 2015 10-K describes the changes.
- Explain why OI’s treatment resulted in an increase to the earnings for 2015, 2014, and 2013.
- Based on OI’s disclosures in the 10-K prior to restatement, was it clear that the firm was using a three-year period to estimate asbestos litigation? Be sure to explain your response.
- The discussion between the SEC and OI was extensive and interesting. Appendix A shows all of the correspondence between the two and includes web links to the letters. The following questions are based on those letters and the information in the case.
  - Briefly summarize OI’s justification of its treatment of the unasserted asbestos liability. What are the pros and cons of OI’s original treatment of the asbestos liability?
Briefly summarize the SEC’s position regarding the treatment of the unasserted asbestos liability. What are the pros and cons of the SEC’s approach?

Which approach do you find preferable and why? You can choose either OI or the SEC, but your analysis needs to be based on something other than the fact that the SEC prevailed or OI did not.

- How is OI’s experience with asbestos litigation similar to Garlock’s? How is it different?
- Approaching this issue as a member of OI’s executive management group, describe how your approach to asbestos litigation would be similar to or different from OI’s.

Submission Requirements:
- Your Word document should be 8–10 pages in length (not including the required cover and references pages). Submissions in excess of 10 pages are permitted. It is highly recommended that you include in bold type the questions you are required to answer, with the answers directly underneath each question.
- Format your submission according to the CSU-Global Guide to Writing and APA Requirements.
- You must submit an Excel file as a separate file supporting your submission.
- Be sure to discuss and reference concepts taken from the required and recommended readings throughout the course and also from your own relevant research.
- You must include a minimum of six credible academic, or professional references beyond the course text, required and recommended readings, or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Option 2: Can Management Accounting Help Aid Associations Make Tough Choices in Haiti?

Read the following Case Study:


Answer the following questions:

Susan Jackson recently accepted an unpaid intern, Anakin (Bongjoo) Kim, a recent accounting grad who wants to do humanitarian service before pursuing a career in international business. Susan is hoping that Anakin can use his management accounting knowledge to help HHC fulfill its mission. Specifically, she asked Anakin to address the following questions (these are the questions you are to answer in your submission):

- What circumstances cause local Haitian peanuts to be more expensive than those produced in foreign countries? Consider how operating leverage and economies of scale affect the cost per kilogram.
- How could cost-accounting information, such as break-even and target profit analysis, help Haitian farmers like Samuel Hilaire be more profitable? (Provide a minimum of three specific examples. If you cannot find the number you need, then make an assumption based on other case information.)
- Most, if not all, other aid associations buy their peanuts from lower cost, higher-quality providers, but there are good reasons for HHC to buy local peanuts even though they cost more. First, do a quantitative cost-benefit analysis of buying local peanuts rather than foreign peanuts. Next, identify other qualitative costs and benefits such as those affecting local farmers, the economic viability of the country, and HHC’s relationship with UNICEF.
Think about HHC’s mission. What types of financial and nonfinancial information would help HHC lower its costs and still achieve its mission? How can cost accounting help HHC meet its objectives? Consider the appropriate costing system, key cost measures, and financial and nonfinancial impacts of using local peanuts.

Many HHC donors not only want to help, but also want to know how their donations will make a difference. What kinds of financial and nonfinancial measures could HHC provide to donors to show how they are helping the people of Haiti? Consider how donations might be used, such as for new labor-saving equipment, supplementing HHC’s budget, expanding capacity, and who might benefit from the donations.

What performance measures could HHC provide to UNICEF to help it achieve its goals and increase its purchases of RUTF made with local peanuts? Consider issues such as its mission, performance goals, food quality, and short-term versus long-term costs.

What do you think is the best way to help the country and people of Haiti? Support your answer. Consider the macroeconomic, microeconomic, and ethical implications of your recommendation. For example, consider (1) how HHC could persuade UNICEF to think more long-term, (2) how HHC could expand its capacity to produce more Medika Mamba (MM), and (3) how to best reduce the amount of food aid provided to Haiti, and provide more nonfood aid.

Submission Requirements:
- Your Word document should be 8–10 pages in length (not including the required cover and references pages). Submissions in excess of 10 pages are permitted. It is highly recommended that you include in bold type the question you are required to answer, with the answers directly underneath each question.
- Format your submission according to the CSU-Global Guide to Writing and APA Requirements.
- You must submit an Excel file as a separate file supporting your submission.
- Be sure to discuss and reference concepts taken from the required and recommended readings throughout the course and also from your own relevant research.
- You must include a minimum of six credible academic, or professional references beyond the course text, required and recommended readings, or other course materials.

Review the grading rubric to see how you will be graded for this assignment.

Grading Scale

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<tr>
<th>Grade</th>
<th>Percentage</th>
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<tr>
<td>A</td>
<td>95.0 – 100</td>
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COURSE POLICIES

Course Grading

20% Discussion Participation
45% Critical Thinking Assignments
35% Final Portfolio Project
0%  Live Classroom

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<th>Grade</th>
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<tr>
<td>A-</td>
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<td>80.0 – 83.2</td>
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<td>F</td>
<td>59.9 or below</td>
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IN-CLASSROOM POLICIES

For information on late work and incomplete grade policies, please refer to our In-Classroom Student Policies and Guidelines or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

Academic Integrity
Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /repurposing your own work (see CSU-Global Guide to Writing & APA for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and internet resources.

Citing Sources with APA Style
All students are expected to follow the CSU-Global Guide to Writing & APA when citing in APA (based on the most recent APA style manual) for all assignments. A link to this guide should also be provided within most assignment descriptions in your course.

Disability Services Statement
CSU-Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette
Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults, or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.