



Problems In Financial Reporting

53:010:525 Spring 2026 Online

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GENERAL

Course Description

This course focuses on the conceptual framework underlying financial reporting by business enterprises, the processes by which authoritative accounting guidelines are promulgated, and the preparation, presentation, interpretation, and use of financial statements. As such, it is an important course to assist students in a variety of work endeavors related to finance, accounting, and financial institutions. The course objective is to provide a theory-based synthesis of concept coverage from previous accounting courses via the practical application of these concepts. As such, student research of the Accounting Standards Codification as well as highly regarded practitioner interpretations and previous course material review are required as opposed to traditional textbooks and instructor lectures.

This course uses a fully integrated case-based pedagogy. Students will work in teams and individually to develop their ability to research important accounting issues, analyze research results as it applies to issues, and determine the impact on financial statements and required disclosures. Working through complex accounting cases will allow students to improve their critical thinking, decision analysis, problem solving, and written and oral communication skills, as well as enhance their mastery of the subject matter.

The course is designed to expand students' understanding of the theory and practice underlying the measurement and reporting of financial information in accordance with generally accepted accounting principles (GAAP). The study of theory will be partly accomplished by examining issues within the context of the conceptual framework developed by the Financial Accounting Standard Board (FASB) in the U.S. and by the International Accounting Standards Board (IASB) internationally. This framework emphasizes the relevance and reliability of financial information to financial statement users. Coverage will include the conceptual framework, the primary financial statements, and the accounting and reporting (as well as supporting disclosures) of various asset, liability, and equity accounts. We will supplement our coverage with international accounting theory and practices.

The cases we cover will explore technical, cutting-edge accounting issues facing the profession today. Our discussions will engage learners from different backgrounds to critically think about and share ideas to address practical financial accounting concerns, enabling future professional accountants to have meaningful conversations about financial reporting issues in the current business environment. The intent is to enrich the academic experience and enhance the development of everyone in the course by bringing real-world financial reporting scenarios to the class.

Mastery of the material covered in this course is essential for professional accountants, regardless of specialization. As future accounting professionals, students must be prepared for an evolving and

significantly more challenging and complex business environment. It is not sufficient to obtain narrow technical training largely based on rote memorization of existing rules and regulations. It is important that students acquire a thorough comprehension of the principles that govern financial accounting and reporting so that they can apply these principles with judgement to existing problems as well as to emerging issues. Students must also be aware of the ethical and international aspects of accounting and must be able to communicate information clearly and concisely.

Learning Objectives

The learning goals for this course are to:

1. Demonstrate critical-thinking and problem-solving skills through problem identification, analysis and synthesis of data, evaluation of alternatives, and defense of a solution (MAcc Learning Goals #1, #2, and #4).
2. Participate actively and effectively in a teamwork environment using a “shared pen” philosophy (MAcc Learning Goals #1, #3, and #4).
3. Participate actively and effectively as a leader in a teamwork environment (MAcc Learning Goals #1, #3, and #4).
4. Demonstrate the ability to effectively communicate both written and orally in a manner appropriate to a particular task (MAcc Learning Goal #3).
5. Demonstrate an understanding of relevant legal and ethical responsibilities of the accounting profession (MAcc Learning Goals #1 and #4).

Taking this course should help students:

1. Expand their understanding of the FASB’s body of interrelated objectives and fundamentals, the Conceptual Framework.
2. Develop the ability to apply the Conceptual Framework to address financial accounting and reporting problems.
3. Demonstrate the ability to properly measure and report major financial statement accounts under current GAAP.
4. Demonstrate an improved ability to understand, critically analyze, synthesize, and evaluate information reported in the primary financial statements.
5. Develop critical thinking skills through the analysis of issues related to information reported in financial statements and the notes to the financial statements.
6. Demonstrate an improved understanding of international differences in accounting and reporting standards.
7. Develop sensitivity to ethical and social issues and to the macro implications of financial accounting.
8. Develop the ability to leverage AI as a tool for preliminary accounting research, while maintaining ethical oversight and professional judgment.

To meet the course objectives, we will rely on case studies involving company financial reporting and disclosure scenarios. Therefore, this course is case-based, as opposed to textbook-based. Several of the cases illustrate that significant accounting analysis issues can arise from new organizational and technological innovations. For example, revenue recognition, derivative instruments, securitization and other accounting vehicles, and various forms of intangible property have all created challenging accounting issues. While a particular case solution is important, the process for achieving the solution is its most critical component. A higher-quality and well-developed process will enhance a solution's integrity. Possible solutions are often composed of a host of alternative positions. Rather than focusing on finding *the* correct answer, one should consider the possible alternative courses of action, eliminate those that appear to be unreasonable, and analyze what remains to determine a perceived optimal solution for the case.

How To Succeed In This Course

The material presented in Canvas provides the essential backbone of the course. You are expected to:

- Be active in your learning process!
- Read and view all materials assigned each week.
- Methodically review resources. Research relevant authoritative and reliable resources (FASB ASC, Big 4 resources, IFRS, etc.) with thought and care.
- Collaborate substantively and honestly with team members each week. While you will take on specific facilitating leadership roles each week, you are expected to contribute to the research and drafting of every team-based section of the case report.
- Participate diligently in the weekly video collaborations to earn maximum credit for class participation. Our discussions are designed to be a crucial component for assignment completion and a collaborative learning experience. They follow a structured logical flow in which you must adhere to your role-specific mandate. Substantively reflective and carefully considered collaborations are required individually and will benefit the entire learning community.
- Follow instructions in all assignments.
- Proofread your case reports. Your ability to communicate your thoughts and positions clearly and concisely is a quality expected of professional accountants.
- Start assignments early and reach out for feedback from the professor.
- Consult/meet with the professor immediately when you need help.

Course Materials

- A textbook is not required for this course. However, your introductory accounting textbooks (e.g., Kieso, Weygant, and Warfield) can provide a useful reference for foundational concepts.
- ***FASB Accounting Standards Codification (ASC)***: The ASC is the sole source of authoritative GAAP recognized by the FASB and is the mandatory reference for technical accounting issues. To access the FASB website, go [here](#). Access credentials are not required.
- **Canvas**: Lectures, case materials, readings, and other materials are posted to our course Canvas website.
- The Canvas platform will also host additional materials including discussion links and serve as our base for collaboration and communication.
- **To enroll in this class, you must have successfully completed Intermediate Financial Accounting I.** A solid understanding of the concepts, methods, and terminology covered in foundational accounting coursework is critical to the mastery of the concepts covered in this course. Therefore, students should already be proficient with basic accounting mechanics as well as with the preparation

of the primary financial statements. Students who are not comfortable with their skills in these areas should invest additional time researching previous accounting textbooks and other materials.

Communication

Canvas

All course materials are posted on or accessible via the Canvas platform. You must submit all course assignments via Canvas as well. It is important that you have access to Canvas and that you check your Canvas email often. Please forward your Rutgers email to your personal email if necessary. Failure to check Canvas and your Rutgers email is no excuse for missing course communications. Class announcements will also be posted on Canvas. To access the Canvas platform, log in at <http://canvas.rutgers.edu> and enter our course from your dashboard.

Professor

During the week, from Monday until Friday, I will try to respond to all e-mails within 24 hours. If you do not hear from me within 48 hours, please resend your email. Once email correspondence is established, telephone and/or Zoom communications are also welcome.

Any time you have questions or concerns about the course, please do not hesitate to contact me. I strive very hard to be fair and helpful. I want you to succeed, and I will do everything I can to help you achieve your goals in this course! Always feel free to touch base with me.

UNIVERSITY/COURSE POLICIES

Academic Integrity

Rutgers University takes academic honesty very seriously. By enrolling in this course, you assume responsibility for familiarizing yourself with the Academic Integrity Policy and the possible penalties (including expulsion) for violating the policy. As per the policy, all suspected violations will be reported to the Office of Community Standards.

Students are responsible for understanding the principles of academic integrity and abiding by them in all aspects of their work at the University. Students are also encouraged to help educate fellow students about academic integrity and to bring all alleged violations of academic integrity they encounter to the attention of the appropriate authorities. Academic Integrity means that you (the student) must:

- properly acknowledge and cite all use of the ideas, results, or words of others,
- properly acknowledge all contributors to a given piece of work,
- make sure that all work submitted as your own in a course activity is your own and not from someone else
- obtain all data or results by ethical means and report them accurately
- treat all other students fairly with no encouragement of academic dishonesty

Adherence to these principles is necessary to ensure that everyone is given proper credit for his or her ideas, words, results, and other scholarly accomplishments, all student work is fairly evaluated, and no student has an inappropriate advantage over others, the academic and ethical development of all students is fostered, and the reputation of the University for integrity is maintained and enhanced.

Failure to uphold these principles of academic integrity threatens both the reputation of Rutgers University and the value of the degrees awarded to its students. Every member of the Rutgers community therefore bears a responsibility for ensuring that the highest standards of academic integrity are upheld.

Additional clarification on academic integrity for this specific course:

It is a violation of the academic integrity policy and unethical to purchase or use any solutions manuals, instructor manuals, solutions from other students, or solutions that may be otherwise

available on the internet. Therefore, you are expected to refrain from using any websites not provided within this course to complete assignments, such as Chegg, Course Hero, or any other website that may provide prohibited information.

If in doubt, please consult the professor. Please review the Rutgers Academic Integrity Policy at: <https://studentconduct.rutgers.edu/student-conduct-processes/academic-integrity/>

Student Resources:

Refer to this site for resources to assist you in preventing academic integrity issues such as coaching from the Learning Resource Center, tips to help prevent A I violations, and other reference material for writing: <https://camden.rutgers.edu/deanofstudents/academic-integrity/academic-integrity-resources-students>

Student Code of Conduct

Rutgers University-Camden seeks a community that is free from violence, threats, and intimidation; is respectful of the rights, opportunities, and welfare of students, faculty, staff, and guests of the University; and does not threaten the physical or mental health or safety of members of the University community, including in classroom space.

As a student at the University, you are expected to adhere to the Code of Student Conduct.

To review the code, go to the Office of Community Standards:

<https://camden.rutgers.edu/deanofstudents/community-standards>

Note that the conduct code specifically addresses disruptive classroom conduct, which means *"engaging in behavior that substantially or repeatedly interrupts either the instructor's ability to teach or student learning. The classroom extends to any setting where a student is engaged in work toward academic credit or satisfaction of program-based requirements or related activities."*

Disability Services/Accommodation

The University is committed to supporting the learning of all students and faculty will provide accommodations as indicated in a Letter of Accommodation issued by the Office of Disability Services (ODS). If you have already registered with ODS and have your letter of accommodations, please share this with me early in the course. If you have or think you have a disability (learning, sensory, physical, chronic health, mental health or attentional), please contact <https://success.camden.rutgers.edu/disability-services>.

Accommodations will be provided only for students with a letter of accommodation from ODS. Their services are free and confidential. Letters only provide information about the accommodation, not about the disability or diagnosis.

Late Work and Make-up Policy

By registering and continuing in this course, you acknowledge that you have the capacity and time to manage the commitment. A class should be treated like a job. Missing a deadline on an assignment without any PRIOR communication and serious reason for the missed deadline is no different than missing work without proper supervisor notification and/or ignoring a client/regulatory deadline. Neither of these behaviors is tolerated in the workplace. As we are professionals, the same principles apply in our class. All work is expected to be submitted timely as scheduled, and responsibility to meet these deadlines falls on the student. No late work is expected or accepted. In very limited emergency cases, where there is proper documentation, a limited exception **MAY** be made on **one** submission over the term, but these exceptions are very rare and at the discretion of the course instructor. Any decisions that are made by the instructor as to whether to accept late work, and if a penalty will be given is fully that of the instructor and will not be considered on an appeal. If you feel that your schedule or personal commitments will interfere

with your ability to routinely submit work in a timely manner, you should consider enrollment in this course at another time.

Artificial Intelligence (AI) Use

This course requires students to utilize [Rutgers-approved AI tools](#) for weekly case assignments, specifically for preliminary research and brainstorming. Expectations for AI use are clearly outlined in the *Case Report Assignment Template*. Students are expected to critically evaluate all AI-generated content for accuracy and completeness against authoritative accounting and other guidance.

Students bear full responsibility for the accuracy, completeness, and professional quality of their final work product. The goal is to equip students with the skills to effectively leverage AI as a resource for initial exploration, mirroring its use by professional accountants, while critically applying their developing independent judgment, original analysis, and in-depth knowledge of authoritative guidance to arrive at well-reasoned accounting conclusions.

Acceptable and Unacceptable Use of AI

Acceptable Use:

- Using AI to identify relevant accounting topics, followed by rigorous verification with authoritative sources (FASB ASC/IFRS).
- Utilizing AI for initial information gathering, brainstorming, and exploring alternative perspectives.
- Employing AI as a support tool to enhance human expertise, not to replace independent analysis, original insight, and professional responsibility.

Unacceptable Use:

- Presenting AI-generated content as your own without proper attribution or critical evaluation.
 - Copying AI-generated content without engaging in independent thinking or verifying its accuracy and relevance.
 - Using AI to generate or justify team conclusions, including authoritative citations, analytical synthesis, or professional judgment. The final decision-making process must remain an exclusively human endeavor.
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All course submissions must be your own original work, based on your own research and analysis, and written in your own words. Appropriate acknowledgment and citation of AI tools used is mandatory.

Failure to properly credit AI use constitutes academic misconduct. Use of AI will be treated analogously to assistance from another person. Unauthorized or unacknowledged collaboration, or the presentation of another's work as your own, is a violation of the Rutgers University Academic Integrity Policy. If you are unsure about whether particular uses of AI tools may be plagiarism, cheating, or another form of academic dishonesty, please reach out to me to discuss it as soon as possible.

ASSESSMENTS

Team Case Reports:

A significant portion of the overall class assessment is related to weekly case preparation and report writing. The course coverage is allocated to the major topical issues of revenue recognition, expense recognition, and other financial reporting challenges. We will examine relevant financial accounting

issues including principal vs. agent revenue recognition, contingent liabilities, and variable interest entities, matters that have received substantial attention from regulators.

The class will be divided into teams of five. Because this course utilizes a shared pen philosophy, student team members must collaborate significantly to complete the required case assignment each week. That is, all team members are equally responsible for the research, analysis, and drafting of every team-based section of the case report. I will divide the class into new teams as I deem necessary.

Each week (for each new case), team members will rotate through five leadership roles. These roles are not assigned to “own” specific sections of the report in isolation. Instead, they serve as facilitating leads who orchestrate the team’s collective intelligence and ensure a logical flow of collaborative analysis. The leadership roles are: 1. Senior Accountant / Case Objective & Report Quality Coordinator (SA), 2. Senior Accounting Supervisor / Authoritative Guidance Coordinator (SAS), 3. Senior Accounting Manager / Analytical Synthesis & Problem-Solving Facilitator (SAM), 4. Senior Accounting Analyst / Professional Judgment Facilitator (SAA), and 5. Chief Accounting Officer / Team Oversight & Strategy Coordinator (CAO). The team CAO is selected by last-name alphabetic order. A new team CAO will be selected for each case in alphabetic order until each team member has had the chance to serve as CAO. The CAO assigns the other leadership roles at the beginning of each week. All team members must have the opportunity to take each of the five leadership roles as a member of that team at least once. Leadership roles are cumulative in nature, ensuring each role builds on others to provide depth, accuracy, and clarity. Therefore, leadership roles are interdependent and require active communication and shared accountability between roles. The leadership roles have the following basic weekly responsibilities:

1. The SA facilitates the team’s understanding and interpretation of the case objective as well as core accounting conflicts and other relevant issues. As the final editor, the SA ensures the case report is professionally written in a unified voice and adheres to all assignment guidelines. The SA is also responsible for submitting the team’s final case report by Sunday night. The SA will present the team’s interpretation of the case objective and a discussion of the importance of the case and other related team insights, demonstrating comprehension of the case subject matter to the class by Thursday night.
2. The SAS facilitates the team’s navigation through relevant authoritative accounting and other guidance to identify and apply definitive information for the research trail. The SAS also leads the team verification of AI-generated references and interpretations against the authoritative literature to ensure technical precision. This role will present the applicable authoritative guidance, providing the team’s identification and discussion of the broader links between accounting theory and practice to the class by Thursday night.
3. The SAM collaboratively orchestrates the narrative synthesis of the case report analyses, facilitating the team’s identification of the technical tension moments. The SAM also leads the team’s critical evaluation of AI output to identify its limitations. The SAM will present the team’s problem-solving journey, considering the most significant analyses and alternative accounting approaches in the team’s case report, to the class by Friday night.
4. The SAA guides the team’s collective application of judgment in ambiguous areas or where the authoritative accounting guidance allows for discretion. The SAA leads the team to ensure robust justification for all accounting decisions. The SAA will also present relevant connections to financial accounting and reporting generally and other business insights, linking technical issues to broader impacts, to the class by Saturday night.

5. The CAO provides oversight to lead the team's entire report preparation process. This includes assigning other team roles each week, facilitating team discussions and decision-making, and ensuring all sections are completed to a high standard and submitted on time. The CAO will also present a high-level, metacognitive reflection on the team's evolution after reaching team conclusions to the class by Saturday night.

In your careers, much of your work will be in meetings and discussions with colleagues (many working remotely) analyzing business decision information and collaborating to formulate timely strategy proposals. In fact, real-world projects often require collaboration over time and places and between different organizations. Therefore, collaboration is a key skill for success in our globally interconnected world. The ability to interact and communicate with team members ethically, responsibly, and productively is also an important component of this course. Our team and class collaborations on financial reporting cases provide an opportunity for you to continue to grow and build critical skills to excel in this regard. Doing so optimally requires everyone to prepare the course cases in depth and engage actively in the team and class collaborations. Although such collaborative learning can pose additional challenges, it meaningfully promotes the exposure to diverse viewpoints to foster the advancement of individually unique conceptual frameworks. Therefore, students gain highly relevant knowledge and are ultimately better prepared to innovate and succeed in today's workplace.

Teams are required to use the provided *Case Report Assignment Template* as a guide to preparing their weekly case reports according to course expectations. You are also welcome to reference the *Student Case Book* that I provide as an example of preparing case reports more traditionally. Although some of the book's material may be outdated, and the method does not align directly with our course expectations, the book provides several examples of professionally prepared case reports, and certain information relates to financial reporting challenges that remain relevant today. The *Student Case Book* was designed to present accounting students with some of the problems faced by accounting practitioners at the time. Therefore, it can prove useful as you strive to work through the complex financial reporting problems we cover in our course. Many of the cases within the book provide examples consisting of a statement of the objectives, applicable professional pronouncements, in-depth discussions, and case solutions (e.g., off balance sheet financing, employee stockholder transactions, purchase accounting, contingencies, profit recognition, and historical cost accounting).

Teams' weekly case reports must be between four and six typed pages. Your report should follow the guidelines presented in the *Case Report Assignment Template*. Each case report should be an original work. A rubric for evaluating team case reports is provided on Canvas. Please read it carefully and let me know if you have any questions.

Consistent with Rutgers' efforts to enhance student learning and maintain academic integrity, case reports in this course will be submitted to Turnitin.com via the Canvas assignment link either directly by you or on your behalf. Turnitin.com generates a report on the originality of your writing by comparing it with an extensive database of periodicals, books, online content, student papers, and other published work. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting potential plagiarism in such papers. Use of the Turnitin.com service is subject to the Usage Policy and Privacy Pledge posted on the Turnitin.com site. The Turnitin report can help you discern when you are using sources fairly, citing properly, and paraphrasing effectively in your writing (skills essential to all academic and professional work). I encourage you to submit your case reports using the Canvas assignment link early enough to review your Turnitin report before the final due date each week so that you have time to make any necessary adjustments (possibly related to things as simple as directly copying case facts). I will use the Turnitin similarity score and links to possible matches to make a complete assessment and judge the originality of case report submissions. Teams should aim to achieve Turnitin similarity scores no higher than 20% to support the originality of the work.

In addition to submitting a well-articulated team case report each week, team members must individually complete and submit a weekly peer evaluation of all their team members based on best-practice criteria for team collaboration (contribution, initiative, positive attitude, etc.) using the required evaluation. I will use peer evaluations, along with individual reflective components of the report, to assign individual report scores. Individuals who fail to submit team member evaluations will receive a score of zero on the case report assignment.

Class Case Collaborations:

The VoiceThread video discussion platform is where you will have the most direct interaction with your class peers. Given the unique features of the online education environment, class participation, through the weekly asynchronous video collaborations, is an essential component to your overall comprehension of the course material. More specifically, you will **create new knowledge** by collaborating with others to generate and organize ideas and intellectually converge toward final positions on complex financial accounting issues. Your thoughtful participation will greatly enhance everyone's learning experience.

Weekly collaborations are driven by the specific concepts covered in the case, and your video collaborations may include additional prepared materials, videos, or other resources as attachments if they are relevant to the subject matter. Collaborations must reflect your comprehension of the weekly assignment and/or related discussion activity as well as your ability to synthesize concepts and communicate them reflectively at an appropriately high level.

You are expected to contribute at least two substantive video collaborations each week. More specifically, you are expected to upload your primary video collaboration to the weekly video discussion by 11:59pm EST on Thursday, Friday, or Saturday, depending on your leadership role that week (i.e., SA, SAS, SAM, SAA, or CAO, respectively). Your main collaboration in this regard must meet your leadership role responsibilities that week and mention your leadership role in the video. To preserve the process of inquiry for the class, SA, SAS, and SAM roles must focus on problem identification and research issues. Discussions including justification of final conclusions and team positions taken are the exclusive mandate of the SAA and CAO roles. The leadership role structure follows a logical flow designed for incremental synthesis where each role facilitates a stage of inquiry that builds upon the work of previous roles to ensure a cohesive and robust final judgment and reflection.

Additionally, each student should collaborate substantively at least once with one other student in the same leadership role before the week ends on Sunday at 11:59pm EST. Do not simply agree with your peer or compare/contrast methods. Your goal is to synthesize your peer's insights with your own, without being redundant, to generate new insights (e.g., identifying compound risks, theoretical tradeoffs, or strategic implications).

While each student is required to collaborate at least two times each week as described, more collaboration is beneficial and encouraged. All collaborations including responses are to be substantive and further the discussion of the subject matter, reinforcing individual leadership and collective learning. Collaborations must be between 3-5 minutes in length. A rubric for evaluating discussion platform activity is provided on Canvas. Please read it carefully and let me know if you have any questions.

Focus your collaborations on topics and issues that are relevant to our course materials. Also, please follow some basic guidelines:

- Prepare yourself before collaborating.
- Contribute your unique insights to the learning community.
- Reflect on how your leadership role shaped your understanding of the case and informed your professional judgment.

- Provide evidence and examples to support your opinions of agreement or disagreement.
- Strive to draw relevant connections with theory and financial reporting concepts generally.
- Pose interesting and challenging questions.
- Share your relevant experiences.
- Where appropriate, cite your resources.
- Be respectful and positive.

Midterm And Final Cases:

The midterm and final cases are individual cases. A significant portion of the course grade will be based on your individual case assessments. It is in your best interest to make the most of your opportunities to learn from your teammates as you collaborate substantively each week. During the midterm and final weeks, collaboration on cases is not allowed. Therefore, we will not use the video discussion platform for class-wide case collaborations during these two weeks. Instead, you must complete a report as described above for the assigned case individually and submit the report based solely on your individual efforts by the end of the week (Sunday at 11:59pm EST). For the final, in addition to submitting a report as described, you must also submit a reflective video presentation of your case experience, showing your critical thought and judgment, with a 5-minute time limit.

Grading: Your course grade will be based on your relative class standing on total points accumulated during the term (typically, 90/87/80/70/<70 = A/B+/B/C/F). I will employ the following weighting scheme to assign your final grade:

Team Case Reports	35%
Class Case Collaborations	20%
Midterm Case	20%
Final Case	25%

You are responsible for periodically monitoring the accuracy of your raw scores as reported on Canvas and for notifying me of any errors in a timely manner.

TENTATIVE COURSE OUTLINE AND ASSIGNMENTS*

Also check the weekly modules on Canvas for relevant materials, assignments, and specifics.

Week	Date	Case Topic	Assignment**	Optional
1	1/20-1/25	Gross vs. Net Revenue	Team Case/Collaborations	1/20 Zoom
2	1/26-2/1	Gross vs. Net Revenue	Team Case/Collaborations	
3	2/2-2/8	Revenue Recognition	Team Case/Collaborations	
4	2/9-2/15	L-T Contract Revenue	Team Case/Collaborations	2/9 Zoom
5	2/16-2/22	Accounting for EAs (Blockchain)	Team Case/Collaborations	
6	2/23-3/1	Inventory/Supplies Exp	Team Case/Collaborations	
7	3/2-3/8	MIDTERM CASE	Individual Case Written	
8	3/9-3/15	Loss Contingencies	Team Case/Collaborations	3/9 Zoom
9	3/16-3/22	SPRING BREAK!!!		
10	3/23-3/29	Lease Accounting	Team Case/Collaborations	
11	3/30-4/5	Distinguishing Liabilities From Equity	Team Case/Collaborations	
12	4/6-4/12	Fair Value Measurement	Team Case/Collaborations	
13	4/13-4/19	Business Combinations	Team Case/Collaborations	
14	4/20-4/26	VIEs And Consolidation	Team Case/Collaborations	
15	4/27-5/3	FINAL CASE	Individual Case Written / Case Presentation	

* I may make changes to the schedule.

** Team Role Rotation: Senior Accountant (SA), Senior Accounting Supervisor (SAS), Senior Accounting Manager (SAM), Senior Accounting Analyst (SAA), Chief Accounting Officer (CAO)