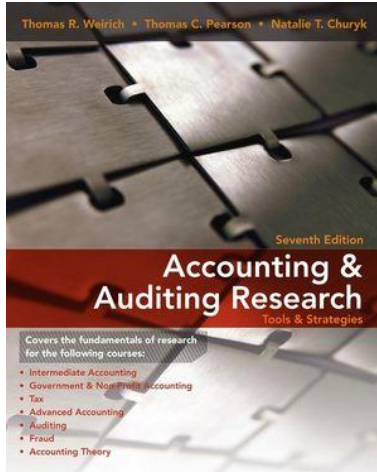


**Texas A & M University-Commerce**  
**College of Business**  
**Department of Accounting**  
**Syllabus –FALL 2014**  
**ACCT 595-81E**  
**CRN: # 81129**



- Course:** **Accounting Research and Communication**
- Instructor:** Dr. Joseph Krupka, CPA/PFS CGMA
- Lecture Time:** Wednesday, 6:15-9:55 PM Central Time
- Class Location:** UCD, Room 326
- Office:** *Commerce Campus, Dept. of Accounting (1<sup>st</sup> floor)*
- Office Hours:** **By Appointment Only**
- Contact:** *Best Method- E-mail:* [Joseph.Krupka@tamuc.edu](mailto:Joseph.Krupka@tamuc.edu)  
*Telephone:* 732-439-0600 *Fax No.:* 903-468-3216

**Textbooks and Materials:**

Required Textbook: Weirich, T. R., Pearson, T. C. and Churyk, N. T. (2010). Accounting and Auditing Research: Tools & Strategies 7e. Hoboken, NJ: John Wiley & Sons, Inc. ISBN: 978-0-470-50697-4

Suggested Textbooks: Hacker, D., Sommers, N. (2012). A Pocket Style Manual 6e. Boston, MA: Bedford/St. Martin's. ISBN: 978-0-312-54254-2

American Psychological Association. (2010). Publication Manual of the American Psychological Association 6e. Washington, DC: American Psychological Association. ISBN: 978-1-4338-0561-5 (softcover). Note that there are multiple formats available with different ISBNs.

Access to Internet, eCollege and the TAMUC Library's database: Connectivity, hardware and software are your responsibility. Completing the Student Tutorial in eCollege is highly recommended.

### **Course Description**

This applied course challenges students to research, analyze and communicate topics in accounting and/or tax by using qualitative and/or quantitative research methodology. Students also learn various effective methods accountants must use to communicate. Students will use online tax research services. This course was approved by the Texas State Board of Public Accountancy (TSBPA) for 2 hours of Accounting Research and Analysis and 2 hours of Accounting or Business Communication. This is a four semester hour course.

### **Course Embedded Assessment Objectives**

- Demonstrate the effective use of research tools available for accounting and tax.
- Demonstrate effective analysis of complex issues in tax and accounting.
- Effectively present findings clearly and concisely in a professional format using APA guidelines.

### **Student Responsibilities**

Learning is every student's responsibility. My role as your professor is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule and prepare diligently for weekly assignments.
2. Attend and participate in class each week.
3. Complete assignments within the posted time frames.
4. Respect the learning environment by being prepared and observing classroom etiquette.

## **COURSE EVALUATION:**

The ***final course grade*** will be based on the following items:

### **GRADING SCALE:**

<b>GRADE</b>	<b>POINTS</b>	<b>PERCENTAGE</b>
A	158 -175	90-100
B	140-157	80-89
C	123-139	70-79
D	105-122	60-69
F	104 or below	0-59

### **GRADE WEIGHTS:**

<b><u>ASSIGNMENT</u></b>	<b><u>POINTS</u></b>	<b><u>PERCENTAGE</u></b>
Case 1	25	14%
Case 2	25	14%
Peer Review	25	14%
Research Paper	100	58%
<b>TOTAL</b>	<b>175</b>	<b>100%</b>

**Comprehensive Exam: Pass/Fail –details will be discussed at the first lecture session.**

**POLICY FOR DROPPING CLASS:** If the student finds that he/she needs to drop the class it is the student's responsibility to drop the class. I will not drop you from the class. Students, who because of circumstances beyond their control are unable to attend classes during the last three weeks preceding finals, can request an "X" in the class if they are maintaining a grade of "C" or above. It is up to the instructor's discretion whether this will be approved based on proof of death of an immediate family member or a lengthy hospitalization of the student.

**Incomplete in Course:** Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" has not been removed at the end of one semester, it will automatically be changed to a grade of "F." If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar's Office.

**Other:** University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.

**ACCT 595-81E Course Grading Rubric:**

<b>Criteria (Course Objectives)</b>	<b>3 (Exceeds Expectations)</b>	<b>2 (Meets Expectations)</b>	<b>1 (Does Not Meet Expectations)</b>
Demonstrate the effective use of research tools available for accounting and tax	Student can demonstrate the effective use of all of the research tools.	Student can demonstrate the effective use of most of the research tools.	Student cannot demonstrate the effective use of research tools.
Demonstrate effective analysis of complex issues in tax and accounting.	Student can demonstrate effective analysis of all of the complex issues in tax and accounting.	Student can demonstrate effective analysis of most of the complex issues in tax and accounting.	Student cannot demonstrate effective analysis of complex issues in tax and accounting.
Effectively present findings clearly and concisely in a professional format using APA guidelines.	Student can present all of the findings clearly and concisely in the prescribed format.	Student can present most of the findings clearly and concisely in the prescribed format.	Student cannot present findings clearly and concisely in the prescribed format.

**Email:** Emails are typically the best way to contact me. I will try to respond to all emails within 24 hours during the week. Emails received during the weekend may not receive a response until Monday. If you do not receive a response in that timeframe, please re-send the email.

All students are encouraged to schedule at least one meeting with the instructor. The purpose of the meeting is to discuss your research paper. Students are encouraged to meet with the instructor more than once.

### **DELIVERABLES:**

This course includes a comprehensive exam. This comprehensive exercise is a written demonstration of fundamental accounting/tax issues in an essay exam format. No grades are assigned; it is pass/fail. The comprehensive exam is a course requirement. This exam is used for graduation. You must have a passing score to graduate.

There are two cases required for this course. The case assignments will be posted to eCollege and will be submitted to the DropBox. The cases will require access to the Gee Library databases.

A research paper is required for this course. There are four parts to the research paper (topic ideas, outline, draft and final paper). You may write about any accounting related topic of interest to you and approved by the instructor. Only the final paper will be graded.

Additionally, you will be assigned a peer reviewer. You are to exchange drafts and provide constructive feedback to your peer reviewer. You will be graded on the completeness of your evaluation of your partner's draft.

Topic Submission: First, submit three topics (ranked 1-3) that you wish to explore, framed as questions. The instructor will approve one topic, modify your question, request additional information or require new topics. Once the topic is approved, write and submit an outline.

Outline: The outline must be submitted for approval. Briefly write how your topic will flow in the paper. In addition, you must identify a target publication (must be refereed) from Cabell's. The instructor will approve, modify, request additional information or reject your outline (requiring resubmission). The outline must be approved before proceeding with a draft. Identify which primary accounting or tax resources you plan to utilize.

Draft: Prepare a draft paper after conducting your research. The instructor will comment on the draft, but it is not graded. Please note that the recommendations are not all inclusive and provide the student with limited and general guidance. You must continue to revise your paper. You will not receive a grade for your draft paper. All references should be included in the draft. You must use an approved tax or accounting research database. The draft must be reviewed before the final paper is submitted.

Paper: The final step is to submit the paper for a final grade. Generally, each developed and typed paper will be approximately 5,000 words. Papers must be submitted in accordance with APA guidelines. If a paper is selected for potential publication, the instructor will assist in its editing before submission and will recommend a journal/publication. Acceptance of a paper by an editor is NOT a requirement for this course. In many cases, it could take 3 – 12 months before receiving comments from an editor. You will need to make sure to identify the appropriate research question, identify key terms for performing electronic searches, organize your data, obtain data or information from multiple sources and integrate it into a cohesive paper. The analysis must be well developed and consider stakeholder(s) positions. The paper must demonstrate mastery of basic writing mechanics. The paper must be clear, concise, organized, persuasive and supported with applicable references. If any of the following conditions are not met, the paper will receive a zero:

- the topic was approved by the instructor
- the outline was submitted on time and reviewed by the instructor
- the draft was submitted on time and reviewed by the instructor
- the student attended the scheduled meeting with the instructor.

## **Rubric for Grading Research Paper**

<b>Criteria</b>	<b>3 (Exceeds Expectation)</b>	<b>2 (Meets Expectations)</b>	<b>1 (Does Not Meet Expectations)</b>
<b>Demonstrates a clear and coherent logic to the research topic</b>	Student demonstrates an excellent understanding of a clear and coherent logic to the research topic	Student demonstrates an understanding of a clear and coherent logic to the research topic	Student cannot demonstrate an understanding a clear and coherent logic to the research topic
<b>Demonstrates an understanding of the Readings/ Literature of the research topic</b>	Student demonstrates an excellent understanding of the Readings/ Literature of the research topic	Student demonstrates an understanding of the Readings/ Literature of the research topic	Student cannot demonstrate an understanding of the Readings/Literature of the research topic
<b>Demonstrates use of proper grammar and writing method</b>	Student demonstrates an excellent use of proper grammar and writing method	Student demonstrates use of proper grammar and writing method	Student cannot demonstrate use of proper grammar and writing method
<b>Demonstrates a contribution to the research topic</b>	Student demonstrates an excellent contribution to the research topic	Student demonstrates a contribution to the research topic	Student cannot demonstrate a contribution to the research topic

**Technology Requirements:** The following information has been provided to assist you in preparing to use technology successfully in this course.

- Internet access/connection – high speed recommended (not dial-up)
- Headset/microphone (if required for synchronous sessions in an online course)
- Word Processor (i.e. MS Word or Word Perfect)

Additionally, the following hardware and software are necessary to use eCollege:

Our campus is optimized to work in a Microsoft Windows environment. This means our courses work best if you are using a Windows operating system (XP or newer) and a recent version of Microsoft Internet Explorer (6.0, 7.0 or 8.0).

Your courses will also work with Macintosh OS X along with a recent version of Safari 2.0 or better. Along with Internet Explorer and Safari, eCollege also supports the Firefox browser (3.0) on both Windows and Mac operating systems.

It is strongly recommended that you perform a “Browser Test” prior to the start of your course. To launch a browser test, login to eCollege, click on the “myCourses” tab and then select the “Browser Test” link under Support Services.

**Communication and Support:** Texas A&M University – Commerce provides students technical support in the use of eCollege. The student help desk may be reached by the following means 24 hours a day, seven days a week.

- Chat Support: Click on “Live Support” on the tool bar within your course to chat with an eCollege Representative.
- Phone: 1-866-656-5511 to speak with an eCollege Technical Support Representative
- Email: [helpdesk@online.tamuc.org](mailto:helpdesk@online.tamuc.org) to initiate a support request with an eCollege Technical Support Representative.
- Help: Click on the “Help” button on the toolbar for information regarding working with eCollege.



**DISCIPLINE POLICY:**

"All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment." (See Student's Guide Handbook, Policies and Procedures, Conduct).

**COMFORTABLE LEARNING ENVIRONMENT:**

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

**Civility in the Academic Environment:**

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

**Ethics:**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business).

"All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment." (See Student's Guide Handbook, Policies and Procedures, Conduct).

### **ACADEMIC HONESTY POLICY:**

The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

- **Illegal activity** – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.
- **Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.
- **Cheating:** The unauthorized use of another's work and reporting it as your own.
- **Plagiarism:** Using someone else's ideas and not giving proper credit.
- **Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

A copy of the Academic Honesty Policy is posted in the Document Sharing section of eCollege. You are required to read, sign, and submit (via Dropbox) this document by **9 pm (central) Wednesday, September 3, 2014.**

**NOTE:** This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated that there will be any substantive changes.

## **ADA Statement:**

### **Students with Disabilities:**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services

Texas A&M University-Commerce

Gee Library 132

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

[StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)

### **Student Disability Resources & Services**

If you are registered with the office of **Student Disability Resources and Services (SDRS)** and will be needing accommodations this fall, please remember to contact our office for accommodation letters. It will be your responsibility to pick up the letters and deliver them to your instructor. Please remember accommodations are not retroactive, so they will start when you deliver the letter to your instructor.

- You must contact SDRS **every semester** that you are enrolled in order to receive accommodation letters.
- If you need alternate textbooks, you must first purchase the textbook and also fill out a request form through our office in order to receive a copy of the text in alternate format. Please note it does take time to get textbooks converted, so please submit request form at least 4 weeks in advance.
- If you are requesting an interpreter, you must contact the SDRS office 4-6 weeks prior to the date needed and also fill out a request form.
- In order to take exams/tests in SDRS you must sign up (stop by or email) at least five days in advance of the test date to reserve a space/time. You must also sign a testing agreement form which outlines all rules that must be followed when testing in SDRS.
- If you have been approved for a note taker, you **must** contact our office to set up an appointment. The procedure for note takers has changed and you will be using a note taker out of the class you need one. There is an informational/step by step packet for you as well as one you need to give to your note taker. **If you have already met with a consultant in the SDRS department concerning this, please remember to submit student note taker service agreement form ASAP and also please remind your note taker to submit green form to SDRS in order to receive credit for services.**

**Class Schedule & Assignments**  
**Accounting Research and Communication– ACCT 595-81E**  
**Fall 2014**

<b><u>CLASS DATE</u></b>	<b><u>ASSIGNMENT</u></b>	<b><u>DUE DATE</u></b>
<b>Week 1 Wednesday August 27</b>	Course Introduction  Ch. 1 - Introduction to Professional Research Ch. 9 –Redefining the Research Process	
<b>Week 2 Wednesday September 3</b>	Ch. 2- Critical Thinking	<b>Reminder: Signed Honesty Policy at 9 PM (central)</b>
<b>Week 3 Wednesday, September 10</b>	Ch. 2 – Effective Writing	
<b>Week 4 Wednesday, September 17</b>	Selecting a Research Topic	
	<b><u>DUE: Research Paper Topic for Approval</u></b>	<b>Sunday, Sept. 21 At 9 PM (Central)</b>
<b>Week 5 Wednesday, September 24</b>	APA Style and Active Voice	
<b>Week 6 Wednesday, October 1</b>	Locating and Evaluating Sources	
<b>Week 7 Wednesday, October 8</b>	Outlines Comprehensive Exam: submit to the DropBox	<b>no later than 11:59 p.m. central time on Thursday, October 2nd.</b>

	Thursday, October 2nd.	
<b><u>CLASS DATE</u></b>	<b><u>ASSIGNMENT</u></b>	<b><u>DUE DATE</u></b>
<b>Week 8 Wednesday, October 15</b>	Research Environment Ch. 3 – The Environment of Accounting Research Ch. 5 – The Environment of International Research	<b>Outline for Research Due: October 19 at 9 PM (central)</b>
<b>Week 9 Wednesday, October 22</b>	Codification Ch. 4 – Financial Accounting Research Tools	
<b>Week 10 Wednesday, October 29</b>	Tax Research Ch. 7 – Tax Research for Compliance and Tax Planning	<b>Case One Due: November 2 at 9PM (central)</b>
<b>Week 11 Wednesday, November 5</b>	Ch. 6- Other Research Databases and Tools	<b>Case Two Due: November 16 at 9 PM (central)</b>
<b>Week 12 Wednesday, November 12</b>	Bibliographies and Avoiding Plagiarism	<b>Draft of Research Paper Due: November 16 at 9 PM (central)</b>
<b>Week 13 Wednesday, November 19</b>	Peer Review	<b>Peer Review Due: November 23 at 9 PM (Central)</b>
<b>Week 14 Wednesday, November 26</b>	Research Paper Meetings	
<b>Nov. 27-30</b>	<b>Thanksgiving Break</b>	
<b>Week 15 Wednesday December 3</b>	Research Paper Meetings	<b>Research Paper Due: December 5 at 9 PM (central)</b>

