

**Department of Accounting**  
**Syllabus –Fall 2015**  
**ACCT 595-01W**  
**CRN: # 82568**

**Course:** **Accounting Research and Communication**

**Instructor:** Suzanne Perry, MBA

**Office:** This is an online course.

**Office Hours:** Office hours are scheduled at the UCD campus on Wednesdays from 4 – 6 PM. Online office hours will also be scheduled for Mondays from 3 – 4 PM and Tuesdays and Wednesdays from 4 – 6 PM Central using ClassLive. I will log on and be available for live chat. If no one joins after 10 minutes, I will log off. Questions can be emailed to me at anytime.

**Contact:**

*Best Method- E-mail:* [Suzanne.Perry@tamuc.edu](mailto:Suzanne.Perry@tamuc.edu)

**Textbooks and Materials:**

**Required Textbook:** Weirich, T. R., Pearson, T. C. and Churyk, N. T. (2014). Accounting and Auditing Research: Tools & Strategies 8e. Hoboken, NJ: John Wiley & Sons, Inc. ISBN: 978-1118027073

**Suggested Textbooks:**

Hacker, D., Sommers, N. (2013). A Pocket Style Manual: APA Version 6e. Boston, MA: Bedford/St. Martin's. ISBN: 978-0-312-56849-8

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. This is a three 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:**

Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material and completing assignments and readings on-time. It is important to set high expectations for yourself, to achieve an effective level of interaction and participation, and it is critical that you *come to class prepared*.

Each student is required to:

1. Read assigned material on schedule and *before* attending class.
2. Attend and participate in class each week.
3. Complete assignments *on or before* the due date.
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. ***There are no extra credit assignments in this course.***

### **Grade Weights:**

<b>ASSIGNMENT</b>	<b>POINTS</b>	<b>PERCENTAGE</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>

## **Grading Scale:**

<b>GRADE</b>	<b>PERCENTAGE</b>
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59

## **ACADEMIC HONESTY POLICY:**

Ethics and values are extremely important in accounting and the professional environment in which you will be working. Ethics and values are equally important in the classroom. All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in DocSharing in our eCollege classroom. ***All students are required to sign and return the form to the instructor no later than the third class meeting.***

If cheating, plagiarism, or academic dishonesty does occur in any portion of your work (paper, case, etc.), the ENTIRE body of work will receive a zero. The Dean will be notified of any breach in academic integrity. Additional academic sanctions may include failure of the course, dismissal from the program and/or dismissal from the university.

## **Course Requirements:**

**Email:** I will be sending announcements to the class via email so you will be required to check your email daily. If you need to contact me, I prefer that you email me directly at [Suzanne.Perry@tamuc.edu](mailto:Suzanne.Perry@tamuc.edu), that way I will be able to reply on my mobile device instead of having to login to eCollege to reply. ***Please include the course number and section in the subject line of your email.***

**Classroom etiquette:** We must maintain a level of respect and collegiality. Interactions (whether online or face-to-face) should not use profane language, include sexist or racist comments, or contain other dialogue that is objectionable. Be respectful at all times to everyone. Please note that we are not peers; I maintain a professor-student relationship.

**Reading assignments:** Chapter readings should be completed ***prior to*** coming to class. All course lectures, in class activities, and discussions assume that you have completed the required readings prior to coming to class. Lectures will not be confined to teaching the textbook; therefore it is your responsibility to know the chapter material. Attending class lectures should not substitute for reading the material on your own.

**eCollege:** The TAMUC eCollege website will be used for this class. All assignments will be turned in via eCollege. It is the responsibility of the student to submit all assignments electronically on the date they are due.

**Cases:** There are two cases required for this course. The case assignments will be posted to eCollege and will be submitted to the DropBox.

**Research Paper:** 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.**

*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.** A more detailed evaluation will be completed on your final paper. 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 (if you add more to the final draft that is ok). 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

**Peer Review:** 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.

**Late Work:** Due dates are posted in the class schedule contained within this syllabus. Assignments must be submitted no later than the date listed on the class schedule, regardless of whether they are for a grade. Late work is only accepted if extenuating circumstances arise. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time.

The following are considered extenuating circumstances: hospitalization, medical emergency, physical injury, or death of an immediate family member. Please be sure to get my approval *prior to* the assignment due date, when possible. Assignments turned in late without my prior approval or without adequate documentation of the reason for missing the exam will result in a recorded grade of a zero. A 30% late penalty may apply even if an extenuating circumstance exists.

**Changes to the syllabus:** A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. I will announce any deviations from this syllabus in class.

### **University Policies and Procedures:**

***Disability*** – Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact:

Office of Student Disability Resources and Services, Gee Library, Room 132  
(903) 886-5150 or (903) 886-5835 phone

(903) 468-8148 fax

Email: [Rebecca.Tuerk@tamuc.edu](mailto:Rebecca.Tuerk@tamuc.edu)

Information concerning student disability resources and services (SDRS) may be obtained at:  
<http://www.tamuc.edu/CampusLife/CampusServices/studentDisabilityResourcesAndServices>

**Student Conduct** – “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)  
<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

**Dropping or Withdrawal from the course** – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

**Non-discrimination** – A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

**Technology Requirements:**

The following information has been provided to assist you in preparing to use technology successfully in this course. You will be required to have access to the following:

- Internet access/connection – high speed recommended
- Word Processor (i.e. MS Word)

Additionally, the following software is 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.

## Class Schedule & Assignments

<b><u>WEEK</u></b>	<b><u>ASSIGNMENT</u></b>	<b><u>DUE DATE</u></b>
<b>Week 1</b>	Course Introduction Ch. 1: Introduction to Applied Professional Research	
<b>Week 2</b>	Ch. 9: Refining the Research Process	<b>Reminder: Signed Honesty Policy Due Week 3</b>
<b>Week 3</b>	Ch. 2: Critical Thinking and Effective Writing	<b>Signed Honesty Policy Due Sunday Sept. 20 at Midnight (central)</b>
<b>Week 4</b>	Ch. 2: Critical Thinking and Effective Writing	<b>Case One Due Sunday Sept. 27 at Midnight (central)</b>
<b>Week 5</b>	Selecting a Research Topic	
<b>Week 6</b>	APA Style and Active Voice	<b>Research Paper Topic Due Sunday Oct. 11 at Midnight (central)</b>
<b>Week 7</b>	Ch. 3: The Environment of Accounting Research	<b>Case Two Due Sunday Oct. 18 at Midnight (central)</b>
<b>Week 8</b>	Locating and Evaluating Sources Research Environment Ch. 5: The Environment of International Research	<b>Research Paper Outline Due Sunday Oct. 25 at Midnight (central)</b>
<b>Week 9</b>	Ch. 5: The Environment of International Research	
<b>Week 10</b>	Ch. 4: Financial Accounting Research Tools Tax Research Codification	
<b>Week 11</b>	Ch. 7: Tax Research for Compliance and Tax Planning	<b>Draft of Research Paper Due Sunday Nov. 15 at Midnight (central)</b>
<b>Week 12</b>	Ch. 6: Other Research Databases and Tools	
<b>Week 13</b>	Thanksgiving Holiday (No Class)	
<b>Week 14</b>	Bibliographies and Avoiding Plagiarism	<b>Peer Review &amp; Final Research Paper Due (Sunday Dec. 6 at Midnight Central)</b>
<b>Week 15</b>	Reviewing Final Papers	