

Texas A & M University - Commerce
College of Business and Entrepreneurship
Department of Accounting
Accounting 595
Accounting Research and Communication
Fall 2015

Professor: Megan Burke, Ph.D., CPA (VA)

Office: This is an online course. The Virtual Office is where normal office hours will be held. In addition, you can stop by my office at the Commerce campus on Tuesdays or the UCD on Wednesdays.

Email: Megan.Burke@tamuc.edu

Office Hours: Online chat will be scheduled for most **Thursdays at 1:00 p.m.** (Central). You are *not* required to attend, but you should listen to the archived copy when you have time. 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 or posted to the online forum. Posting is the preferred method so that other students may join in answering questions. The chapter lectures will be pre-recorded and posted to eCollege. Additionally, I have office hours at Commerce on Tuesdays from 1:00 – 3:00 p.m. central time and at the UCD on Wednesdays from 4:00 – 6:00 p.m. central time.

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 or Business Communication (Business).

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.

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: 9781118027073.

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.

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.
2. Listen to published lectures, attend or listen to the archived ClassLive sessions, and review other published material each week.
3. Complete assignments within the posted time frames.
4. Participate in the class online forum (Student Lounge) by posting questions and answering questions posted by classmates and/or myself.
5. Prepare diligently for weekly assignments.
6. Respect the e-learning environment by being prepared and observing net-etiquette.

Graduate level expectations

- Writing – Graduate students should be able to demonstrate critical thinking skills. Graduate-level writing must demonstrate an ability to evaluate arguments from various perspectives, be able to formulate well-articulated conclusions based on facts and deductive reasoning, and be able to provide a well-reasoned discussion that reflects comprehension beyond an undergraduate level.
- Responsibility – Graduate students should demonstrate self-motivation, organization, time management skills, and discipline. It is your responsibility to know when assignments, exams, quizzes, etc. are due. Due dates are communicated on the syllabus. If changes are made, the changes are provided via email. I will NOT provide daily or weekly reminders for you. You are responsible for submitting the appropriate files on time and in the required format.
- Learning – Graduate studies are designed for more discipline-specific focused learning. I assume you want to learn. My goal is not to solely teach you information that is covered on my exam, but to teach you accounting concepts and the application of accounting concepts. If you only want to know what is on the exam, you are robbing yourself of the value of learning.
- Late work – Due dates are posted on our syllabus and in our eCollege course. Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.
- Exams/ quizzes – The content and format of the exam/quiz will vary, but may include any of the following: multiple choice questions, problems, matching, or essays. The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given ONLY under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You MUST bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.
- Cheating, plagiarism, academic dishonesty – Academic integrity is a serious issue. If any portion of your work (exam, quiz, research assignment, homework, etc.) is copied, plagiarized,

purchased, stolen or lacks authenticity, 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.

- Graded work – There are several issues regarding grading/scoring: 1) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. 2) If you disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than three (3) days after the grade/score is posted. 3) You are NOT permitted to submit an assignment used in a previous course.

Evaluation

Grades are based upon total points received.

Case 1	25
Case 2	25
Peer Review	25
Research Paper	<u>100</u>
Total	175

The levels of mastery are:

90 – 100%	A
80 – 89%	B
70 – 79%	C
60 – 69%	D
<60%	F

Any grading discrepancies should be brought to the instructor’s attention no more than three days after the grade is posted. Grading discrepancies noted after this time will not be evaluated.

Course Grading Rubric

Criteria	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Demonstrate the effective use of research tools available for accounting and tax	Student cannot demonstrate the effective use of research tools.	Student can demonstrate the effective use of some of the research tools.	Student can demonstrate the effective use of most of the research tools.	Student can demonstrate the effective use of all of the research tools.
Demonstrate effective analysis of complex issues in tax and accounting.	Student cannot demonstrate effective analysis of complex issues in tax and accounting.	Student can demonstrate effective analysis of some of the complex issues in tax and accounting.	Student can demonstrate effective analysis of most of the complex issues in tax and accounting.	Student can demonstrate effective analysis of all of the complex issues in tax and accounting.
Effectively present findings clearly and concisely in a professional format using APA guidelines.	Student cannot present findings clearly and concisely in the prescribed format.	Student can present some 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 can present all of the 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.

Attendance/Participation

One advantage of an online course is that you do not have to be in a certain place at a certain time. You can study when convenient and log into the course and review course content when convenient. I will have an online class each **Thursday at 1:00 p.m.** (Central) at which time you may log in and join in the class questions and discussions. You are not required to attend the weekly chat, but you should listen to the archived copy if you are unable to attend. These sessions will be recorded and you can log on anytime to review the chat session. Be sure to post your answers to questions posed by me or your peers. Also, use of the forum to ask questions will benefit all of the class. We have a lot of smart students who can often answer questions quicker than I may be able to. I will review discussions on the forum and offer corrections and/or additional explanations when needed.

Assignments

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. Your paper may *not* be an assignment that you have used in another course. 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 describe how your topic will flow in the paper. In addition, you must identify a target publication (must be refereed). 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 initial 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 for instructor review.
- the draft was submitted on time for instructor review.
- the student attended the scheduled meeting with the instructor.

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 (8.0 or higher).

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
- **Help:** Click on the “Help” button on the toolbar for information regarding working with eCollege.

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 on the assignment and/or further academic sanctions (i.e. failure of the course, dismissal from class and/or referral to the Dean of the College of Business and Entrepreneurship). You will be required to sign the Academic Honesty Policy and submit it within the first week of class. **Failure to submit a signed Academic Honesty Policy will cause a 50 point deduction from your overall score for the class.**

Academic Honesty Policy

The College of Business and Entrepreneurship 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.

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 *Code of Student Conduct from Student Guide Handbook*).

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
Room 132
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
StudentDisabilityServices@tamuc.edu

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.*

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

Class Schedule & Assignments:

<i>Date</i>	<i>Topic</i>	<i>Assignment</i>
8/31/15 – 9/6/15	Course Introduction Research Process	Chapters 1 & 9
9/7/15 – 9/13/15	Codification	Chapter 4 Case 1: submit to the DropBox no later than 11:59 p.m. central time on September 13th . Academic Honesty Policy and Student Information Sheet: submit to the DropBox no later than 11:59 p.m. central time on September 13th .
9/14/15 – 9/20/15	Tax Research	Chapter 7 Case 2: submit to the DropBox no later than 11:59 p.m. central time on September 20th .
9/21/15 – 9/27/15	Selecting a Research Topic	Topics for Research Paper: submit to the DropBox no later than 11:59 p.m. central time on September 27th .
9/28/15 – 10/4/15	Critical Thinking	Chapter 2
10/5/15 – 10/11/15	Effective Writing	Chapter 2
10/12/15 – 10/18/15	Outlines & Business Communications	Outlines for Research Paper: submit to the DropBox no later than 11:59 p.m. central time on October 18th .
10/19/15 – 10/25/15	APA Style and Active Voice	
10/26/15 – 11/1/15	Locating and Evaluating Sources	
11/2/15 – 11/8/15	Research Environment	Chapters 3 & 5
11/9/15 – 11/15/15	Additional Databases	Draft of Research Paper: submit to the DropBox no later than 11:59 p.m. central time on November 15th . Chapter 6
11/16/15 – 11/22/15	Bibliographies and Avoiding Plagiarism	
11/23/15 – 11/29/15	Peer Review/Paper Meetings	Peer Review: submit to the DropBox no later than 11:59 p.m. central time on November 29th .
11/30/15 – 12/6/15	Paper Meetings	
12/7/15 – 12/13/15	Paper Meetings	
12/13/15		Research Paper: submit to the DropBox no later than 11:59 p.m. central time on December 13th .

RESEARCH PAPERS

Assignment	Possible Points	Grading Guide	Points Assigned
Final Paper on approved topic submitted via DropBox	0-100	<p>0= Topic not approved for research, outline not approved, draft not submitted for review, or did not attend paper meeting with instructor.</p> <p>1-29=Difficult to read, unorganized, weak, lacks references, or not well developed.</p> <p>30-59= Paper contains material grammatical errors or gross mistakes and not well developed.</p> <p>50-69=Paper organized, not fully developed, insufficient evidence or other flaws to undermine paper. Inadequate use of tax or accounting research tools.</p> <p>70-79=Paper organized, followed most APA guidelines, few grammatical errors, mostly easy to read, and identified appropriate issues but analysis undeveloped. References not fully cited or in proper format. Average use of online research tools.</p> <p>80-89 = Above average organized paper, significantly followed APA guidelines, few grammatical errors, mostly easy to read, and identified relevant issues with sufficient analysis. Above average use of approved online research tools.</p> <p>90-100= Identified, analyzed, and effectively communicated complex issues and various stakeholder positions in a superior manner while effectively integrating data or information from authoritative sources. Paper was well written, organized, informative, persuasive, easy to read, and followed APA format, including proper references.</p>	