

Department of Accounting
Syllabus – Spring 2016
ACCT 595-81E
CRN: # 22300

Course: Accounting Research and Communication
Instructor: Suzanne Perry, PhD
Class: W 6:15 PM – 8:55 PM UCD campus

Office Hours: Office hours are scheduled at the UCD campus on Wednesdays from 4 – 6 PM, and on the Commerce campus on Mondays from noon to 3 PM. Questions can be emailed to me at anytime.

Contact:

Best Method- E-mail: Suzanne.Perry@tamuc.edu

Textbooks and Materials:

Optional Textbooks:

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

Collins, S. (2016). Skills for Accounting Research: FASB Codification & eIFRS Text and Cases.

Suggested Textbooks:

Hacker, D., Sommers, N. (2013). A Pocket Style Manual: APA Version 6e. Boston, MA: Bedford/St. Martin's.

American Psychological Association. (2010). Publication Manual of the American Psychological Association 6e. Washington, DC: American Psychological Association. 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.
- Effectively communicate accounting or business topics through different forms of written communication.

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. Although textbooks are optional, it is helpful to read chapter 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:

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

Grading Scale:

GRADE	PERCENTAGE
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 appropriate Drop box folder 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 (sent by eCollege) so you will be required to check your university email daily. If you need to contact me, I prefer that you email me directly at 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: Respect and collegiality must be maintained at all times. 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.

Chapter readings: Although textbooks are optional for this course, it is easier when chapter readings are completed **prior to** coming to class. Lectures will not be confined to teaching the textbook; therefore it will benefit you to already know the chapter material.

eCollege: The TAMUC eCollege website will be used for this class. All assignments will be turned in electronically using Drop box in 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 Drop box.

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 provide comments, approve one topic, 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 provide comments, approve, or modify your outline. 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. 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 15-25 pages (not including the references pages). Papers must be submitted **in accordance with APA guidelines.** 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, and ***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 (with official documentation). 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 will result in a recorded grade of a zero. A late penalty to your grade 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, and by email sent via eCollege.

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

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 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

<u>WEEK</u>	<u>ASSIGNMENT</u>	<u>DUE DATE</u>
Week 1 1/20	Course Introduction Research Basics Ch. 1, 3 (Collins, 2016)	
Week 2 1/27	English Writing Skills, APA Ch. 2 (Weirich et al., 2014)	Reminder: Signed Honesty Policy Due Week 3
Week 3 2/3	Effective Documentation Ch. 4 (Collins, 2016)	Signed Honesty Policy Due Sunday Feb. 7 at Midnight (central)
Week 4 2/10	Selecting a Research Topic Codification	Case One Due Sunday Feb. 14 at Midnight (central)
Week 5 2/17	Codification, Tax Research Ch. 2, 7, 11 (Collins, 2016)	Research Paper Topic List Due Sunday Feb. 21 at Midnight (central)
Week 6 2/24	Databases Ch. 6 (Weirich et al., 2014)	
Week 7 3/2	Bibliographies and Avoiding Plagiarism	Case Two Due Sunday March 6 at Midnight (central)
Week 8 3/9	Nonauthoritative Sources Ch. 5 (Collins, 2016)	Research Paper Outline Due Sun. March 13 at Midnight (central)
Week 9 3/16	<i>Spring Break No Class</i>	<i>Spring Break No Class</i>
Week 10 3/23	Int'l Research Ch. 12 (Collins, 2016)	
Week 11 3/30	Writing Workshop	Draft of Research Paper Due Sunday April 3 at Midnight (central)
Week 12 4/6	More on APA Citation Rules, University Resources	
Week 13 4/13	Active vs. Passive Voice	
Week 14 4/20	Writing Workshop	Peer Review & Final Research Paper Due Sun. April 24 at Midnight (central)
Week 15 4/27	Audit Research Ch. 9 (Collins, 2016)	
Week 16 5/4	Effective Presentations Ch. 13 (Collins, 2016)	