

**Department of Accounting  
Syllabus – Summer 2016  
ACCT 595-01W, 02W**

**Course:** Accounting Research and Communication  
**Instructor:** Suzanne Perry, PhD  
**Class:** Online

**Office Hours:** Questions can be emailed to me at anytime. Office hours are also on the Commerce campus, by appointment.

**Contact:**

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

**Required Textbook:**

**Collins, S. (2016). Skills for Accounting Research: FASB Codification & eIFRS Text and Cases 3e. Cambridge Business Publishers**

**Note: There are multiple ISBNs available.**

Access to Internet, eCollege and the TAMUC Library's database is mandatory. Connectivity, hardware and software are your responsibility. You will also need access to a webcam to record a presentation that is a required assignment in this course. Completing the Student Tutorial in eCollege is highly recommended.

**Suggested Textbooks:**

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

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

**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 in written and oral form. 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 (written and oral) 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 *prepare prior to lectures*.

Each student is required to:

1. It is helpful to read chapter material on schedule and *before* the lecture.
2. Listen to online lectures each week.
3. Complete assignments *on or before* the due date.
4. Respect the learning environment.

**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><u>ASSIGNMENT</u></b>	<b><u>POINTS</u></b>	<b><u>PERCENTAGE</u></b>
Case 1	25	12.5%
Case 2	25	12.5%
Peer Review	25	12.5%
Presentation	25	12.5%
Research Paper	100	50%
<b>TOTAL</b>	<b>200</b>	<b>100%</b>

## 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 Academic Dishonesty Form to the appropriate Dropbox folder no later than the end of the first week of class.**

If cheating, plagiarism, or academic dishonesty does occur in any portion of your work (paper, case, presentation, 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](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:** 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 reading:** Chapter readings should be completed **prior to** listening to the lecture. 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. 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 and instructions will be posted to eCollege, and will be submitted by the student to Dropbox on or before the due date.

**Presentation:** Each student will be required to develop and deliver a 15 minute presentation on one of the two case assignments. It is the student's responsibility to record an audio and visual copy of the student presentation, and upload it to a private YouTube channel to be graded. More instructions will be provided later in the semester.

**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, or 1-2 sentence explanations. The professor will provide comments and recommendations on the existing topics, 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. 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. Remember, your paper is a work in process, the outline and list of resources may change before the final draft is submitted.

Draft: Prepare a draft paper after conducting your research. The professor 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 accounting or tax 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, obtain data or information from multiple sources, and integrate it into a cohesive and organized paper. The analysis must be well developed and must describe multiple stakeholder(s) perspectives or solutions, or provide the reader with a recommendation. The paper must demonstrate mastery of basic writing mechanics. The paper must be clear, concise, organized, and ***persuasive*** and be 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 at the end of 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, will result in a recorded grade of a zero. A late penalty to your grade may apply even if an extenuating circumstance exists, and documentation has been provided.

**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 during the lecture, 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](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** – Texas A&M University - 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)
- Webcam

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, by contacting the student help desk. The 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.

**Concealed Handgun:**

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to <http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf> and/or consult your event organizer).

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at [903-886-5868](tel:903-886-5868) or 9-1-1.

### Class Schedule & Assignments

<b><u>WEEK</u></b>	<b><u>ASSIGNMENT</u></b>	<b><u>DUE DATE</u></b>
<b>Week 1</b> 6/6	Course Introduction Research Basics Ch. 1, 3 (Collins, 2016)	<b>Signed Academic Dishonesty Policy Due Sunday, June 12 at 11:59 PM (central)</b>
<b>Week 2</b> 6/13	Effective Documentation Ch. 4 (Collins, 2016)	<b>Research Paper Topic List Due Sunday, June 19 at 11:59 PM (central)</b>
<b>Week 3</b> 6/20	Codification, Tax Research Ch. 2, 11 (Collins, 2016)	<b>Case One Due Sunday, June 26 at 11:59 PM (central)</b>
<b>Week 4</b> 6/27	Effective Presentations Ch. 13 (Collins, 2016)	<b>Research Paper Outline Due Tuesday, <b>July 5</b> at 11:59 PM (central)</b>
<b>Week 5</b> 7/4	<b>July 4<sup>th</sup> Holiday No Class</b>	<b>July 4<sup>th</sup> Holiday No Class</b>
<b>Week 6</b> 7/11	Codification: Measurement Ch. 7 (Collins, 2016)	<b>Case Two Due Sunday, July 17 at 11:59 PM (central)</b>
<b>Week 7</b> 7/18	Codification: Fair Value Ch. 8 (Collins, 2016)	<b>Research Presentation Due Sunday, July 31 at 11:59 PM (central)</b>
<b>Week 8</b> 7/25	Nonauthoritative Sources Ch. 5 (Collins, 2016)	<b>Draft of Research Paper Due Sunday, July 31 at Midnight (central)</b>
<b>Week 9</b> 8/1	Int'l Research Ch. 12 (Collins, 2016)	



<b>Week 10</b> 8/8	Audit Research Ch. 9 (Collins, 2016)	<b>Peer Review and Final Paper Due</b> <b>Thursday, Aug. 11 at Midnight (central)</b>
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