

**Department of Accounting  
Syllabus – Spring 2017  
ACCT 595**

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

**Office Hours:** Questions can be emailed to me at anytime. Office hours are at the UCD on Thursdays from 4 – 6 PM, and on the Commerce campus on Fridays from 11 – 2 PM. Appointments at the UCD or Commerce campus are welcome, and can be requested over email.

This syllabus is for online sections and face-to-face sections. The face-to-face class meets at the UCD on Thursdays at 6:15 pm.

**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 (not required):**

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.

**Final examination for the Master's/Specialist degree**

All candidates must satisfactorily pass a comprehensive examination covering all the work within their master's/specialist degree programs. The Final Examination Report for the Master's/Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

### **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 tax 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. Each student is required to:

1. Login to the eCollege course page several times each week. Read postings and assignment instructions frequently.
2. Frequently check your leomail email.
3. Read chapters.
4. Listen to online lectures each week.
5. Complete assignments *on or before* the due date.
6. 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>ASSIGNMENT</b>	<b>POINTS</b>	<b>PERCENTAGE</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:**

<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 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 student 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 each week. Lectures will not be confined to teaching the textbook; therefore, it will benefit you to be familiar with 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 on eCollege, and each assignment 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 short presentation about their semester research topic. It is the student's responsibility to record an audio/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.

Outline: Create a brief outline, aimed at showing the planned flow of your paper. Include sections and subsections, as needed, along with short descriptions of each. The instructor will provide comments and/or recommendations to modify your outline. Remember, your paper is a work in process, your outline and list of resources may change before the final draft is submitted.

Draft: Prepare a draft of your paper after conducting your research. The professor will make a few comments on your draft, but the draft will not be graded. **Please note that the recommendations that the professor provides are not all inclusive and will only offer the student limited and general guidance.** A more detailed evaluation will be completed on your final paper. References should be included in the draft (changing or adding references to the final draft is ok).

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 research question or issue, 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 multiple solutions. After a detailed analysis section, you must provide the reader with a recommendation(s), or with a persuasive opinion(s). The paper must demonstrate mastery of critical thinking skills, and basic writing mechanics. The paper must be clear, concise, organized, and ***persuasive***, and be supported with credible references.

**Peer Review:** You will be assigned an anonymous paper to review. You are to provide constructive feedback on the student author's paper in the form of track changes and comment boxes. You will be graded on the completeness of *your* evaluation of your classmate'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, and some form of official documentation is provided. 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. Official documentation must be provided. 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 using the announcement feature on the eCollege course page. An updated version of the syllabus will also be emailed to students.

**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> <b>1/16</b>	Course Introduction Research Basics Ch. 1, 3 (Collins, 2016)	<b>Signed Academic Dishonesty Policy Due</b> <b>Sunday Jan. 22 at 11:59 PM (central)</b>
<b>Week 2</b> <b>1/23</b>	Codification Ch. 2 (Collins, 2016)	<b>Research Paper Topic List Due</b> <b>Sunday Jan. 29 at 11:59 PM (central)</b>
<b>Week 3</b> <b>1/30</b>	Codification: Measurement Ch. 7 (Collins, 2016)	
<b>Week 4</b> <b>2/6</b>	Codification: Fair Value Ch. 8 (Collins, 2016)	<b>Case One Due</b> <b>Sunday Feb. 12 at 11:59 PM (central)</b>
<b>Week 5</b> <b>2/13</b>	Effective Documentation Ch. 4 (Collins, 2016)	
<b>Week 6</b> <b>2/20</b>	Tax Research Ch. 11 (Collins, 2016)	<b>Research Paper Outline Due</b> <b>Sunday Feb. 26 at 11:59 PM (central)</b>
<b>Week 7</b> <b>2/27</b>	English Writing Basics and APA Format	
<b>Week 8</b> <b>3/6</b>	Nonauthoritative Sources Ch. 5 (Collins, 2016)	<b>Case Two Due</b> <b>Sunday, March 12 at 11:59 PM (central)</b>
<b>Week 9</b> <b>3/13</b>	Spring Break No class	
<b>Week 10</b> <b>3/20</b>	Effective Presentations Ch. 13 (Collins, 2016)	
<b>Week 11</b> <b>3/27</b>	Int'l Research Ch. 12 (Collins, 2016)	<b>Draft of Research Paper Due</b> <b>Sunday, April 2 at 11:59 PM (central)</b>
<b>Week 12</b> <b>4/3</b>	Government & Industry Ch. 10 (Collins, 2016)	<b>Presentation Due</b> <b>Sunday, April 9 at 11:59 PM (central)</b>
<b>Week 13</b> <b>4/10</b>	Audit Research Ch. 9 (Collins, 2016)	<b>Peer Review Due</b> <b>Sunday, April 16 at 11:59 PM (central)</b>
<b>Week 14</b> <b>4/17</b>	Emerging Guidance Ch. 14 (Collins, 2016)	
<b>Week 15</b> <b>4/24</b>	Writing Workshop	
<b>Week 16</b> <b>5/1</b>	Submit Final Paper	<b>Final Paper Due</b> <b>Sunday, May 7 at 11:59 PM (central)</b>

## Rubrics

### Case Assignments [worth 25 points]

<b>Content &amp; Quality [max 14 points]</b>	<b>Does Not Meet Expectations</b>	<b>Meets Expectations</b>	<b>Exceeds Expectations</b>	<b>Points Earned</b>
Content addresses the subject matter.	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	
Student work is well organized and flows in a logical/rational manner.	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	
Student provides supportive evidence (minimum 4).	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	
Student cites the correct evidence (Codification, tax code, etc.)	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	
<b>Professional Writing Style [max 11 points]</b>				
Content is grammatically correct (minimum 1 per page).	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	
Writing style is audience appropriate.	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 3	
Student cites references in a consistent and properly formatted (i.e., APA, MLA, etc.) manner/style (not more than one page).	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	

## Presentation Assignment [worth 25 points]

<b>Organization &amp; Content</b>	<b>Does Not Meet</b>	<b>Meets Expectations</b>	<b>Exceeds Expectations</b>	<b>Points Earned</b>
The student provides an overview of the presentation.	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	
The student presents an organized message.	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	
The student addresses topic and sections logically.	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 3	
The student uses supporting evidence.	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	
<b>Behavior</b>				
The student is appropriately dressed.	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	
The student is articulate, confident, and energetic.	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	
Student has appropriate eye contact, pace, & elocution	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	
<b>Presentation</b>				
The student presents materials relevant to the topic.	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	
The student presents material in a logical sequence.	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	