

**Department of Accounting
Syllabus – Spring 2018
ACCT 595 01W, 02W, 81E**

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

Office Hours: Questions can be emailed to me anytime. Office hours are on the Commerce campus Tuesdays, Wednesdays, and Fridays from 11:00 am to 1:00 pm; and at the UCD on Thursdays from 4:30 pm to 6:00 pm.

Contact:

Best Method- E-mail: 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.

Udemy.com (Excel training)

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 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, clearly, and concisely communicate research findings in a professional format (written and oral) using APA guidelines.
- Effectively communicate accounting or tax topics through different forms of written communication (email and memo).

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. Listen to online lectures each week.
4. Complete assignments *on or before* the due date.
5. 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:

<u>ASSIGNMENT</u>	<u>POINTS</u>	<u>PERCENTAGE</u>
Case 1	25	12.5%
Case 2	25	12.5%
LinkedIn Page	20	10.0%
Peer Review	10	5.0%
Presentation	20	10.0%
Research Paper	100	50%
TOTAL	200	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 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:

What's New

Excel: One of the two required case assignments now includes an Excel component. This has been added to give the student more experience working with Excel. Excel has been added to this course and many other courses in the MS Accounting program to help students prepare to take an Excel certification exam in the future.

Email: I will be communicating updates to the class via email or by posting an announcement in eCollege. You will be required to check your student email frequently. 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.***

Class 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. Always be respectful 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 through the eCollege Dropbox system, *no later than* the date they are due. **Do not email assignments to me.** Only assignments that are posted to the eCollege Dropbox basket with that assignment's name will receive a grade in the gradebook.

Cases: There are two case assignments required for this course. The case assignments and instructions will be posted in eCollege later on in the semester, and each assignment will be submitted by the student to the eCollege Dropbox on or before the due date.

Presentation: Each student will be required to develop, deliver, and record 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 ACCT 595 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 that will be due periodically throughout the semester (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, if needed.

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 help improve your plans for the paper. 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. References should be included in the draft (changing or adding references later to the final draft is ok). Detailed comments/feedback will be provided for each rough draft by an anonymous peer reviewer. The professor will not return feedback on the rough draft, unless a student specifically requests it.

Final Paper: The final step is to submit the paper for a final grade. Generally, each developed and typed paper will be approximately 15-20 pages (not including the title page, abstract page, and references pages). Papers must be submitted **in accordance with APA guidelines**. The research process will include identifying the research question or issue, obtaining research information from multiple sources, critically analyzing your findings, and integrating them into a cohesive and organized paper. The analysis section of the paper 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), and a conclusion. 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 and in-text citations throughout.

Peer Review: You will be assigned an anonymous paper to review. You will be required to provide constructive feedback on the student author's paper in the form of track changes and comment boxes written directly on the paper's MS Word file. 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

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 follow the university procedure 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 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 or 9-1-1.

Class Schedule & Assignments
February 1 – May 11, 2018

<u>WEEK</u>	<u>ASSIGNMENT</u>	<u>DUE DATE</u>
Week 1 2/1	Course Introduction Research Basics Ch. 1, Ch 3 (Collins, 2016)	Signed Academic Dishonesty Policy Due Sunday, Feb. 4 at 11:59 PM (central)
Week 2 2/8	Effective Documentation Ch. 4 (Collins, 2016)	1. Begin Personal LinkedIn page 2. Research Paper Topic List Due Sunday, Feb. 11 at 11:59 PM
Week 3 2/15	Codification Ch. 2 (Collins, 2016)	
Week 4 2/22	Codification: Measurement Ch. 7 (Collins, 2016)	Research Paper Outline Due Sunday Feb. 25 at 11:59 PM
Week 5 3/1	Codification: Fair Value Ch. 8 (Collins, 2016)	Case One Due Sunday, March 4 at 11:59 PM
Week 6 3/8	Tax Research Ch. 11 (Collins, 2016)	
Week 7 3/15	Spring Break	
Week 8 3/22	English Writing Basics and APA Format	Case Two Due Sunday, March 25 at 11:59 PM
Week 9 3/29	Nonauthoritative Sources Ch. 5 (Collins, 2016)	
Week 10 4/5	Int'l Research Ch. 12 (Collins, 2016)	Draft of Research Paper Due Sunday, April 8 at 11:59 PM
Week 11 4/12	Effective Presentations Ch. 13 (Collins, 2016)	
Week 12 4/19	Audit Research Ch. 9 (Collins, 2016)	Presentation Due Sunday, April 22 at 11:59 PM
Week 13 4/26	Finish Ch. 9 81E: In-class presentations	Peer Review Due Sunday, April 29 at 11:59 PM
Week 14 5/3	Emerging Guidance Ch. 14 (Collins, 2016)	
Week 15 5/10	Finalize Research Paper Questions/Concerns?	Final Paper & LinkedIn Page Due Tuesday, May 8 at 11:59 PM

Rubrics

Case Assignments [worth 25 points]

Content & Quality 14 points] [max	Does Not Meet Expectations	Meets Expectations	Exceeds Expectations	Points Earned
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	
Professional Writing Style [max 11 points]				
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 20 points]

Organization & Content	Does Not Meet Expectations	Meets Expectations	Exceeds Expectations	Points Earned
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"/> 1	<input type="checkbox"/> 2	
The student addresses topic and sections logically.	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	
The student uses supporting evidence. (minimum of 2)	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	
Behavior				
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"/> 1	<input type="checkbox"/> 2	
The student has appropriate eye contact, pace, and elocution	<input type="checkbox"/> 0	<input type="checkbox"/> 2	<input type="checkbox"/> 4	
Presentation				
The student presents materials that are 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	