

# Texas A & M Commerce

## Course Syllabus Semester: Spring 2022 ACCT-595

**Instructor:** Dr. Chu Chen, CMA

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**Office Hours:** by appointment.

**\*\*\*Email subject should begin with "ACCT 595". Emails usually will be replied within one business day.**

### **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, D2L 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 D2L is highly recommended.

### **Suggested Textbooks (not required):**

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

### **SUGGESTED RESOURCES:**

Purdue Online Writing Lab (OWL) at

[https://owl.purdue.edu/owl/research\\_and\\_citation/apa\\_style/apa\\_formatting\\_and\\_style\\_guide/general\\_format.html](https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/general_format.html)

### **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 learn how to use excel in accounting.

**College of Business Student Learning Outcomes:**

1. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
2. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
3. Students will identify and evaluate ethical business issues.
4. Students will identify and evaluate global business challenges.
5. Students will be analytical problem solvers in business environments.

<b>COB Student Learning Outcomes (SLOs)</b>	<b>Course Outcomes</b> - After successfully completing this course, students will be able to:	<b>Measurement Methods</b> (Outcome Assessments)
1,2, 5	<ul style="list-style-type: none"><li>• Students will demonstrate the effective use of research tools available for accounting and tax.</li><li>• Students will demonstrate effective analysis of complex issues in tax and accounting.</li><li>• Students will effectively, clearly, and concisely communicate research findings in a professional format (written and oral) using APA guidelines.</li><li>• Students will demonstrate effectively communicate accounting or tax topics through different forms of written communication (email and memo).</li><li>• Students will demonstrate the effective use of excel in accounting</li></ul>	<ul style="list-style-type: none"><li>• Project and research paper presentations</li><li>• Written Assignments</li><li>• Research paper</li></ul>

**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 D2L course page several times each week. Read postings and assignment instructions frequently.
2. Frequently check your leomail email.
3. Complete assignments on or before the due date.
4. Respect the learning environment.

**EXAMS, COURSEWORK, AND ASSESMENT**

The course grade is composed of the following:

<u>Item</u>	<u>Points</u>
Research paper	100
Case	100
Excel Project and Presentation	100
Research paper presentation	30
Total Points	<u>330</u>

**Late work** – Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. **Unless extenuating circumstances exist, 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.**

### **GRADE CONVERSION**

There is no grade curve and no extra credit assignments.

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

### **TENTATIVE CLASS SCHEDULE**

1/20/2022	Course introduction and Excel	Academic Dishonesty Policy
1/27/2022	Excel	Research Paper topic
2/3/2022	Excel	
2/10/2022	CH 1 and CH 3	Research paper outline
2/17/2022	CH 2 and CH 4 and Excel project presentation	
2/24/2022	CH 5 and CH 7 and CH 8	Case
3/3/2022	CH 13 and CH9	
3/10/2022	CH 11 and CH 12	Research paper Draft
3/17/2022	Research presentation and CH 14	Final Research paper

**Note:** THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR

## **TECHNICAL SUPPORT:**

### **D2L Support**

If you experience technical problems please contact the HelpDesk:  
<http://enduser.desire2learn.com/user/support.asp> or 1-877-325-7778.

### **myLeo Support**

Your myLeo email address is required to send and receive all student correspondence. Please email [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu) or call us at 903-468-6000 with any questions about setting up your myLeo email account. You may also access information at myleo: <https://leo.tamuc.edu>

### **Learner Support**

The [One Stop Shop](http://www.tamuc.edu/admissions/onestopshop/) was created to serve you by providing as many resources as possible in one location.  
<http://www.tamuc.edu/admissions/onestopshop/>

The [Academic Success Center](http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/) provides academic resources to help you achieve academic success.  
<http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/>

## **COURSE REQUIREMENTS:**

### ***What's New***

**Excel:** Excel 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 D2L. You will be required to check your student email frequently. Email me if you have any questions. **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.

**D2L:** The TAMUC D2L 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 D2L system, no later than the date they are due.

**Cases:** The case assignments and instructions will be posted in D2L later on in the semester, and each assignment will be submitted by the student to the D2L Dropbox on or before the due date.

**Excel project and Presentation:** Each student will be required to develop, deliver, and record a short presentation about excel project. It is the student's responsibility to record an

audio/visual copy of the student presentation, and upload it to YouTube channel to be graded. More instructions will be provided later in the semester.

**Research Paper:** A research paper is required for this course. You may write about any **accounting** related topic of interest to you, and approved by the instructor.

**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.

**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 D2L course page.

*Computer-related issues and internet connectivity issues are **NOT** acceptable excuses for not completing and submitting assignments on time.*

### **ACADEMIC HONESTY POLICY:**

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in D2L. All students are required to sign and return the form to the instructor. ***"All that is required for dishonesty to flourish is that good men and women do nothing."***

***NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.***

### **University Policies and Procedures:**

- **Disability** – Students with Disabilities information: 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 Services, Gee Library, Room 162; (903) 886-5930; email: StudentDisabilityServices@tamuc.edu

- **Nondiscrimination notice:** 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.

- **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.

- 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.

- A& M-Commerce Supports Students’ Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center’s crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit [www.tamuc.edu/counsel](http://www.tamuc.edu/counsel)

### **CPA Exam Candidates - State of Texas**

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

### **TECHNOLOGY REQUIREMENTS**

To fully participate in this courses you will need to use a current Flash enabled internet browser. For PC and Mac users the suggested browser is Chrome or Firefox.

You will need regular access to a computer with a broadband Internet connection and speakers or headphones.

In addition, ensure that you have the following software:

- [Adobe Reader](https://get.adobe.com/reader/) <https://get.adobe.com/reader/>
- Microsoft Office 2013, 2010, 2007 or 365

## Rubric for the research paper

	<u>Exceeds expectations</u>	<u>Meets expectations</u>	<u>Unsatisfactory</u>
<p><b>Content and substance (40%)</b></p> <ul style="list-style-type: none"> <li>• The paper successfully addresses the research question/issue/problem (s). <b>(10% maximum)</b></li> <li>• The paper thoroughly uses the text and other literature. The sources used in the paper are derived from reputable sources and incorporated appropriately. <b>(10% maximum)</b></li> <li>• The paper includes a strong introduction and conclusion, both of which reference your recommendation. <b>(10% maximum)</b></li> <li>• The main points of the paper are well developed and clearly communicated. All arguments are logically presented. <b>(10% maximum)</b></li> </ul>			
<p><b>Critical thinking and analysis (30%)</b></p> <ul style="list-style-type: none"> <li>• The paper successfully demonstrates the ability to evaluate and analyze information from sources. The analysis and evaluation results in a paper that demonstrates original thought. <b>(10% maximum)</b></li> <li>• The paper includes arguments from varying perspectives. It includes appropriate supporting data. <b>(10% maximum)</b></li> <li>• The paper demonstrates critical thinking through the use of appropriate judgments, conclusions and assessment based on evaluation and synthesis of information. <b>(10% maximum)</b></li> </ul>			
<p><b>Formatting and writing quality (30%)</b></p> <ul style="list-style-type: none"> <li>• The paper demonstrates the appropriate use of APA formatting including in-text citations. <b>(10% maximum)</b></li> <li>• The paper contains wording that is concise, appropriate, and professional. <b>(5% maximum)</b></li> <li>• Grammatical skills are accurate with typically less than one error per page. <b>(5% maximum)</b></li> <li>• The paper is free from excessive spelling and punctuation errors, typically less than one error per page. <b>(5% maximum)</b></li> <li>• Tables and exhibits are titled and labeled, list the source, contain complete data, are neatly and consistently formatted. The selection of graphs, charts, etc. for data presentation is appropriate to the data. <b>(5% maximum)</b></li> </ul>			