



## **ACCT 595, Accounting Research & Communication** **Web-Based Class**

### **INSTRUCTOR INFORMATION**

Instructor: Dr. Ran Ling, CPA

Office Location: BA314A

Office Phone: 903-886-5659

Email Address: [Ran.Ling@etamu.edu](mailto:Ran.Ling@etamu.edu)

Course Meeting Day/Time/Room: Virtual

Office Hours: By appointment. Email will be checked during business hours.

### **COURSE INFORMATION**

#### **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.

#### **Course Objectives**

- Students will demonstrate the effective use of research tools available for accounting and tax.
- Students will demonstrate effective analysis of complex issues in tax and accounting.
- Students will effectively, clearly, and concisely communicate research findings in a professional format (written and oral) using APA guidelines.
- Students will demonstrate effectively communicate accounting or tax topics through different forms of written communication (email and memo).
- Students will demonstrate the effective use of excel in accounting.

#### **Required Textbook**

Collins, S. (2024). Skills for Accounting Research: FASB Codification & eIFRS Text and Cases 5e. Cambridge Business Publishers ISBN 9781618535719.

Access to Internet, D2L and the ETAMU 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 Resource:

[Purdue Online Writing Lab \(OWL\) APA Style](#)

Suggested Textbook (not required):

Hacker, D., Sommers, N. (2019). A Pocket Style Manual: APA Version 8e. Boston, MA: Bedford/St. Martin’s.

**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 - After successfully completing this course, students will be able to:</b>	<b>Measurement Methods (Outcome Assessments)</b>
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 presentation</li> <li>• Written Assignments</li> <li>• Research paper</li> </ul>

## COURSE REQUIREMENTS

### Course Communication

All students must use their MyLeo accounts when corresponding with professors. Please include the course number "**ACCT 595**" in the subject line of the email message. Email will be checked during business hours. If you do not hear from me during the specified time, assume I did not receive your email and contact me again. The professor is NOT responsible for any technical difficulties experienced during the course. You should check D2L regularly for announcements and other information.

### Class Policies

The class will be conducted online. Reading the material is required. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the issues included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentation. Be prepared to discuss and/or ask questions about the material assigned for each chapter.

Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be "bent" for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.

### 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. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Prepare diligently for class assignments and examinations
3. Accomplish all assignments on time
4. Respect the learning environment by being prepared

## GRADING

<b>Course Requirements</b>	<b>Points</b>
Introduction paper	10
Research paper	100
Memo	80
Excel Project and Presentation	<u>110</u>
<b>Total</b>	<b>300</b>

Grading scale: A = 90%-100%, B = 80%-89%, C = 70%-79%, D = 60%-69%, and F = <60%. Your grade will be based on the activities above and weighted accordingly.

**Cheating, plagiarism, academic dishonesty will not be tolerated. Academic integrity is a serious issue. If any portion of your work (research paper, assignments, project, etc.) is copied, plagiarized, purchased, stolen, generated dishonestly, or lacks authenticity, the ENTIRE body of work will receive a zero. Additional academic sanctions may include failure of the course, dismissal from the program and/or dismissal from the university.**

## **ASSESSMENTS**

### **D2L**

We will be using myLeo D2L for this class. All assignments are turned in electronically. It is the responsibility of the student to submit all assignments electronically through the D2L, no later than the date they are due.

### **Research Paper**

A research paper is required for this course. You may choose any accounting-related topic that interests you, but it must be approved by the instructor. The rubric for the research paper is provided in D2L.

### **Memo**

The instructions will be posted on D2L. It will be submitted to the D2L Dropbox on or before the due date.

### **Excel Project and Presentation**

Each student will be required to develop and deliver a short presentation about excel project. An audio/visual copy of the presentation needs to be uploaded online. More instructions will be provided in D2L.

Late work is not accepted unless extenuating circumstances exist. The following are considered extenuating circumstances: hospitalization, medical emergency, physical injury or death of an immediate family member. 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.

### **Academic Honesty Policy Form**

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the D2L course contents. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease** in the course grade.

## COURSE OUTLINE / CALENDAR

Week	Chapter and Topic	Assignment(s)
6/1	Ch 1 & 2	Introduction paper and Research Topic due (6/7)
6/8	Ch 3 & 4	Memo due (6/14)
6/15	Ch 5 & 7	Research outline and Excel project part 1 due (6/21)
6/22	Ch 9 & 11	Final Excel project and presentation due (6/28)
6/29*	Ch 13	Final Research paper due (7/2)

\* This is a short week. Thursday, July 2<sup>nd</sup> is the last day of Summer I 2026.

**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.

## TECHNOLOGY REQUIREMENTS

### Browser support

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues, contact D2L Support, who will determine the best course of action for resolution.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

## ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or [helpdesk@etamu.edu](mailto:helpdesk@etamu.edu).

**Note:** Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a ETAMU campus open computer lab, etc.

## **COURSE AND UNIVERSITY PROCEDURES/POLICIES**

### **Academic Integrity**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Graduate Student Academic Dishonesty 13.99.99.R0.10  
http://www.etamu.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf](http://www.etamu.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf)

### **AI Use Policy** [May 2023]

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

### **Student Conduct**

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the [Student Guidebook](#).

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum:

<https://www.britannica.com/topic/netiquette>

### **Students with Disabilities-- ADA Statement**

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 Resources and Services**

Texas A&M University-Commerce

Gee Library- Room 162

Phone (903) 886-5150 or (903) 886-5835

Email: [studentdisabilityservices@etamu.edu](mailto:studentdisabilityservices@etamu.edu)

### **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.etamu.edu/counsel](http://www.etamu.edu/counsel)

### **Nondiscrimination Notice**

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.

### **Campus Concealed Carry Statement**

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 the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:

<http://www.etamu.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

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.