

UNIVERSITY OF NORTH TEXAS – COLLEGE OF BUSINESS
ACCOUNTING 5110
FUNDAMENTALS OF ACCOUNTING RESEARCH
Fall 2013

Section 1 Tues 6:30 PM – 9:20 PM BLB 040

Section 2 Mon 2:00 – 4:50 PM BLB 060

Professor	Dr. Lili Sun
Office	BLB385G
Phone	940-565-3077 (office)
Office Hours	Tues: 3:30pm – 5:30pm; or by appointment
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Course Web Site	https://ecampus.unt.edu/webct/entryPage.dowebct

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent.

COURSE OVERVIEW

This course provides an in-depth examination of the professional accounting research process. This includes using online and electronic accounting, auditing, and tax research databases; practice in issue identification; reading and analyzing primary sources; using common secondary sources; and communicating your results. The course incorporates the idea of continuous learning as the methodology to understand and apply professional research.

COURSE OBJECTIVES

1. Providing practice in understanding and analyzing primary authoritative sources in financial reporting, auditing, and tax.
2. Developing competence in locating and researching primary and secondary sources.
3. Strengthening writing skills for business communications and client file documentation.
4. Using the source and weight of authoritative sources to create strong and logical analytical reasoning.
5. Improving oral communication skills through classroom discussion and presentations.
6. Practicing effective teamwork and managing potential group dynamic problems.
7. Using electronic resources for resolving complex issues. This includes professional databases as well as other online sites.

8. Understanding and debating relevant theoretical issues directly related to the practitioner.

COURSE PREREQUISITES

ACCT 4300 and ACCT 4400.

TEXTBOOKS

IAAER - Join International Association of Accounting Educators and Researchers (IAAER.org) as a student member for \$20 and obtain access to eIFRS. This is optional unless any of the exams requires access to this database.

May, C. and G. May. 2012. *Effective Writing: A Handbook for Accountants*. Ninth Edition. Upper Saddle River, NJ: Prentice Hall, ISBN-10: 0132567245, ISBN-13: 9780132567244 (**M&M**).

Weirich, T., T. Pearson, and N. Churyk. 2010. *Accounting & Auditing Research: Tools and Strategies*. Seventh Edition. Hoboken, NJ: John Wiley & Sons, Inc., ISBN- (**WPC**)

GRADING

Your final grade in this course will be determined from your performance on the cases, projects, presentations, participation and professionalism, homework, and quizzes. Your grade will be determined as follows:

Items	Individual (I) vs. Group (G)	Points	% Points
In class one-page essay	I	16 points	2%
Case 2	G	100 points	12.5%
Case 4	G	100 points	12.5%
Case 6 (Midterm exam)	G	160 Points	20%
Case 8	G	120 points	15%
Final project	G	200 points	25%
Tax research		80 points	10%
Participation/Professionalism	I	24 points	3%
Total		800 points	100%

Grades of 90, 80, 70 and 60% of the above total points (800) will guarantee grades of A, B, C, and D, respectively.

ACADEMIC DISHONESTY

The UNT Code of Student Conduct and Discipline provides penalties for misconduct by students, including academic dishonesty. Academic dishonesty includes cheating and plagiarism. The term "cheating" includes, but is not limited to, (1) use or provision of any unauthorized assistance in taking quizzes or examinations or completing tax return assignments, including buying, borrowing, or using solutions provided by any other individual or source; (2) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other tax return assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a faculty member or staff of the university; or (4) requesting or receiving help from other students or group members on individual assignments.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials. (Source: Code of Conduct and Discipline at the University of North Texas.)

Penalties: If you engage in academic dishonesty related to this class, you will receive a failing grade on the test or assignment and a failing grade in the course. In addition, the case will be referred to the Dean of Students for appropriate disciplinary action.

DISABILITY ACCOMMODATION

The Department of Accounting, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. If you have an established disability as defined in the Americans with Disabilities Act and would like to request accommodation, please present your written accommodation request during the first two weeks of classes. My office hours and office number are shown on this syllabus.

RELIGIOUS HOLY DAYS

Any student who is absent from classes for the observance of a religious holy day will be allowed to make-up an examination or complete an assignment scheduled for that day within a reasonable time after the absence. Please check your calendars. Notification must be made in writing and delivered in person no later than the 15th class day of the semester.

EMERGENCY NOTIFICATION & PROCEDURES

UNT uses a system called Eagle Alert to quickly notify you with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Blackboard for contingency plans for covering course materials.

STUDENT EVALUATION OF TEACHING EFFECTIVENESS (SETE)

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback that I get from students, as I work to continually improve my teaching. I consider participation in the SETE to be an important part of your involvement in this class and in all of your classes so please participate in the SETE process. The administration of the SETE will begin a couple of weeks before the end of the semester. You can access the SETE instrument by going to <http://www.my.unt.edu>

IMPORTANT INFORMATION

After the automatic W drop date, if you wish to withdraw from the course, you must have earned at least a 60% average on all work to date, in order to receive a grade of W (withdrawal/pass).

CASES/PROJECTS

All cases should be well-researched (external sources are required) and well-written. Grading policies will be discussed on the first day of class. All original sources should be properly cited in the write ups. Submit references using the Chicago style (or APA style for electronic references).

Individuals not participating in the group cases and/or projects may be "fired" by a unanimous vote of the remaining members. The group must give me 72 hours written notice that they have fired an individual member. Group members that are "fired" must complete all remaining group assignments by themselves. The maximum number of points that can be obtained by a "fired" member is 80% of the total possible number of points for each assignment.

ADDITIONAL INFORMATION

1. Complete advance reading and exercise assignments and participate in in-class activities.
2. Complete individual and group research assignments with professional and technical competency. All written assignments will be graded for both content and style.
3. Complete and do your fair share of the work in group research assignments. I will use peer evaluations, self evaluations, and my own assessment to determine each member's contribution.
4. Individual assignments require individual work. You may not confer with classmates, professionals, other students, professors, or other individual resources. All work must be your own. You may not share your individual work with others.
5. Group cases should represent the work of your assigned group. You may not confer with other classmates, professionals, other students, professors, or other individual resources. All work must be the product of the assigned group only. You may not share your work with other groups.
6. You may not photocopy, scan, or otherwise reproduce or store any handouts or work products related to the cases.
7. Classes will be conducted using lectures, demonstrations, discussions, active learning exercises, student presentations, and case discussions. You are expected to be prepared and show technical competency.
8. Written assignments must be typed. Please submit a double-spaced paper copy of each assignment. Reference pages should be single spaced to be consistent with the Chicago style. You should have one-inch margins and use a 12 point font for the text. You should include a cover page for all assignments. Page length requirements exclude references and the cover sheet. Paper copies are due at the beginning of class if pre-assigned and at the end of class if assigned during class.
9. There will be two sessions of tax research lectures and corresponding assignments by a Tax Professor. The Tax professor will determine the specific requirements for the tax assignments.
10. Assigned homework should be completed and turned in at the beginning of class.

Fall 2013 - Accounting 5110 – Tentative Schedule

DATE	DATE	TOPIC AREA	ASSIGNMENTS DUE
Section 1 (TUE)	Section 2 (MON)		
9/3	9/2 (Holiday)	No class. “Why Do You Want to be a Professional Accountant?” (1 page maximum, individual, 16 points)	
9/10	9/9	Course Overview Introduction to how to write a research report	
9/17	9/16	In class Case discussion – Case 1	
9/24	9/23	In class Case discussion – Case 2 In class Case discussion – Case 3	Case 2 due
10/1	9/30	Working on Case 4	
10/8	10/7	In class Case discussion – Case 4	Case 4 due
10/15	10/14	In class Case discussion – Case 5	
11/5	11/4	Work on Case 6	
10/22	10/21	Tax Research	Case 6 due
10/29	10/28	Tax Research	
11/12	11/11	In class case discussion – Case 7	
11/19	11/18	Working on Case 8 Distribution of final project	
11/26	11/25	Working on final project	Case 8 due
12/3	12/2	In class Case discussion – Case 8	
12/7	12/7	Finals	Final project due 12/7 5pm

**Dates and assignments are tentative and subject to change. Changes will be announced in class.
This syllabus does not constitute a contract.**