

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

**MON 6:30 PM – 9:20 PM BLB 065**

<b>Professor</b>	Dr. Lili Sun
<b>Office</b>	BLB385G
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<b>Office Hours</b>	M: 4:00pm – 5:30pm; or by appointment
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<b>Course Web Site</b>	<a href="https://ecampus.unt.edu/webct/entryPage.dowebct">https://ecampus.unt.edu/webct/entryPage.dowebct</a>

## **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	10 points	1.7%
Case 2	G	100 points	16.7%
Case 4	G	100 points	16.7%
Case 6 (Midterm exam)	G	100 Points	16.7%
Case 8	G	100 points	16.7%
Final project	G	150 points	25.0%
Tax research		24 points	4.0%
Participation/Professionalism	I	16 points	2.7%
Total		600 points	100%

Grades of 90, 80, 70 and 60% of the above total points (600) will guarantee grades of A, B, C, and D, respectively.

## **DISABILITY ACCOMMODATION**

*The University of North Texas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. With the passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act, there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.*

As a faculty member, I am required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of their need for accommodation and in providing authorized documentation through designated administrative channels. Information regarding specific diagnostic criteria and policies for obtaining academic accommodations can be found at <http://www.unt.edu/oda/apply/index.html>. Also, you may visit the Office of Disability Accommodation in the University Union (room 321) or call them at (940) 565-4323.

If you need an accommodation, please contact me as soon as possible but at the latest by the second week of class.

## **ACADEMIC DISHONESTY**

Academic dishonesty is defined in the UNT Policy on Student Standards for Academic Integrity. Any suspected case of Academic Dishonesty will be handled in accordance with the University policy and procedures. Possible academic penalties include a grade of "F" in the course. You will find the policy and procedures at <http://vpaa.unt.edu/academic-integrity.htm>

If I suspect that you have engaged in academic dishonesty, I will deal with the situation as outlined in the University Policy shown above. You will be allowed to remain in the class during the entire time that the academic misconduct accusation is being investigated, adjudicated, and appealed. As noted above, the maximum academic penalty that can be assessed by an instructor is an F in the course. However, university officials use the academic misconduct information to decide if other misconduct sanctions are then to be applied, and the student has separate rights to appeal those decisions, remaining in the class until all appeals are exhausted.

## **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 and remain open through the week of finals to try to maximize student SETE participation. You can access the SETE instrument by going to <http://www.my.unt.edu>

## **EAGLE CONNECT ACCOUNT**

All students should activate and regularly check their EagleConnect (e-mail) account. EagleConnect is used for official communication from the University to students. Many important announcements for the University and College are sent to students via EagleConnect. For information about EagleConnect, including how to activate an account and how to have EagleConnect forwarded to another e-mail address, visit <https://eagleconnect.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 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.

### Spring 2013 - Accounting 5110 – Tentative Schedule

DATE	TOPIC AREA	ASSIGNMENTS DUE
1/14	Course Overview In class exercise: “Why Do You Want to be a Professional Accountant?” (1 page maximum, individual, 10 points) In class Case discussion – Case 1	
1/21	Introduction to how to write a research report Work on case 2	
1/28	In class Case discussion – Case 2	Case 2 due
2/4	In class Case discussion – Case 3	
2/11	Working on Case 4	
2/18	In class Case discussion – Case 4	Case 4 due
2/25	In class Case discussion – Case 5	
3/4	Tax Research	
3/11	Spring break; no class	
3/18	Tax Research	
3/25	Work on Case 6	
4/1	In class case discussion – Case 7	Case 6 due
4/8	Working on Case 8	
4/15	In class Case discussion – Case 8 Distribution of final project	Case 8 due
4/22	Working on final project	
4/29	Working on final project	
5/6	Finals	Final project due 5/6 5pm

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