

ACCOUNTING 5110.001
FUNDAMENTALS OF ACCOUNTING RESEARCH
FALL 2015
DR. TERESA CONOVER, Ph.D., CPA, CIA, CGMA

OFFICE: BLB394B

PHONE: (940) 565-3867

INTERNET: teresa.conover@unt.edu

FAX: (940) 565-3803

OFFICE HOURS: Monday, 12:30 - 2:30 p.m.; Tuesday/Thursday, 3:30-4:00 p.m.; Tuesday, 30 minutes after the end of the night class (in classroom); and by appointment. I have an open door policy, please stop by at any time. Please leave a message if I am not in my office.

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. I will utilize active learning techniques in presenting the material.

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 dynamics 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.

May, C. and G. May. 2014. *Effective Writing: A Handbook for Accountants*. Tenth Edition. Upper Saddle River, NJ: Prentice Hall. **(M&M)**

Weirich, T., T. Pearson, and N. Churyk. 2014. *Accounting & Auditing Research: Tools and Strategies*. Eighth Edition. Hoboken, NJ: John Wiley & Sons, Inc. **(WPC)**

Readings, cases, and webcasts/webinars may also be assigned.

GRADING

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

Option 1		Option 2	
Case writeups (4)	300 pts.	Case writeups (4)	300 pts.
Professional Accountant assignment	25 pts.	Professional Accountant assignment	25 pts.
Conceptual Framework Presentation	25 pts.	Conceptual Framework Presentation	25 pts.
GSU tax material	50 pts.	GSU tax material	50 pts.
Participation/Professionalism	50 pts.	Participation/Professionalism	50 pts.
Integrated case	150 pts.	Integrated case	150 pts.
Sustainability Scavenger Hunt	25 pts.	Sustainability Scavenger Hunt	25 pts.
COB Career and Internship Fair	10 pts.	COB Career and Internship Fair	10 pts.
Peer Review Document	10 pts.	Peer Review Document	10 pts.
<u>Final Exam</u>	<u>100 pts.</u>		
Total	745 pts.	Total	645 pts.

Grades of 90, 80, 70 and 60% of the above total points (745 for option 1 and 645 for option 2) will guarantee grades of A, B, C, and D, respectively. You must notify me by telephone AND email no later than 5:00 p.m. on Friday, Dec. 4 if you intend to take the comprehensive final exam.

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). You may not voice or video capture lectures. You may not use electronic media in class.

ACADEMIC DISHONESTY

Students caught cheating or plagiarizing will receive a "0" for that particular assignment or exam. Additionally, the incident will be reported to the Dean of Students Office, which may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

ACCEPTABLE STUDENT BEHAVIOR

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students Office to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at <http://deanofstudents.unt.edu>.

STUDENT EVALUATION OF TEACHING EFFECTIVENESS (SETE)

Student feedback is important and an essential part of participation of this course. The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available at the end of the semester to provide you with an opportunity to evaluate how this course is taught.

ACCESS TO INFORMATION

Your access point for business and academic services at UNT occurs within the my.unt.edu site www.my.unt.edu. If you do not regularly check Eagle Connect, you can forward incoming mail to your favorite e-mail account. For more information, please visit the website that explains Eagle Connect and how to forward your email: <http://eagleconnect.unt.edu/>

ABSENCES

Absences due to participation in sponsored activities must be approved in advance by department chairs and academic deans. Within three days after the absence, students must obtain authorized absence cards from the Dean of Students for presentation to their instructors. Students with authorized absence cards may make up the work missed, when practicable, or be given special allowance so that they are not penalized for the absence.

Absences due to other causes, such as illness, emergency, death in the family, etc. are termed “excused” or “not excused” at the discretion of the instructor, but in accordance with applicable absence policies set by the department/division, school, college, or the course syllabus. Students should show proof that the absence was unavoidable, such as a physician’s statement, accident report, obituary, etc., and contact the instructor. (Note: The Student Health Center provides cards that verify the date and time of a student’s visit. Hospitalized patients are given a form showing the inclusive dates of their hospitalization.)

In accordance with state law, students who are absent due to the observance of a religious holiday may take examinations or complete assignments scheduled for the day missed within a reasonable time after the absence. Travel time required for religious observances shall also be excused. Only holidays or holy days observed by a religion whose place of worship is exempt from property taxation under Section 11.20 of the Tax Code may be included.

ADA STATEMENT

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the Office of Disability Accommodation website at <http://disability.unt.edu>. You may also contact them by phone at (940) 565-4323.

EMERGENCY NOTIFICATION AND 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.

RETENTION OF STUDENT RECORDS

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. You have a right to view your individual record; however, information about your records will not be divulged to other individuals without the proper written consent. You are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university's policy in accordance with those mandates at the following link: <http://essc.unt.edu/registrar/ferpa.html>

SUCCEED AT UNT

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. To learn more about campus resources and information on how you can achieve success, go to success.unt.edu.

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).

ACKNOWLEDGMENT


I want to thank the late Dr. Alan Mayper who developed this course. I have used many of his ideas to develop this syllabus.

ADDITIONAL INFORMATION

1. Complete advance reading 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 composition.
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, use a 12 point font for the text, print on only one side of the page, and number all pages after the cover sheet. You should include a cover sheet 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 a tax research lecture and assignments by Dr. Lightner.
10. You will use the FASB Codification access through the AAA. Access information will be distributed in class. <http://aaahq.org/ascLogin.cfm>

FALL 2015 - Accounting 5110.001 - Schedule

DATE	TOPIC AREA AND ASSIGNMENTS
August 25	Course Overview / Introduction to Electronic Resources In class exercise: “Why I Want to be a Professional Accountant” (1 page maximum)
September 1	In class cases. Conceptual Framework Presentation
September 8	In class cases.
September 15	In class cases. September 17 - COB Career and Internship Fair - 3:00 - 7:00 p.m. - Coliseum (Super Pit)
September 22	In class cases.
September 29	In class cases. - First written case due. (3 pages maximum)
October 6	In class cases.
October 13	In class cases. Rewrite from first case due. (3 pages maximum)
October 20	In class cases. Sustainability Scavenger Hunt due.
October 27	In class individual write-up.
November 3	Tax Research (GSU tax material due)
November 10	In class cases.
November 17	In class group case write-up.
November 24	In class cases.
December 1	Integrative Group Case Presentation - group written case due. (15 pages maximum) - Peer Review due.
December 8	Final - optional - comprehensive

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