# **Dillard College of Business Administration**

**SYLLABUS: *Accounting Research and Communications***

***ACCT 5223, Spring 2020***

***Section 280, T 5:30-8:20 p.m.- DB 336***

## Contact Information

Instructor: Catherine Gaharan

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Office hours: M: 2:00 – 3:00 p.m.

 TR: 9:30 – 11:30 a.m.

 And by appointment

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## Course Materials (Required):

Shelby Collins, Skills for Accounting Research 4e, Cambridge Business Publishers, ISBN: 9781618533159

## Reference Materials:

FASB Codification Database: For online access: www.aaahq.org/Research/FASB-GARS click on FASB User Login User ID: AAA54875; Password: Bq2P5nN

Codification of Statements on Auditing Standards found at aicpa.org under Research/Standards/AuditAttest/Pages

Desire2Learn: You will find the following at this site:

* Syllabus
* Course announcements
* Grades
* Other

## Course Description:

This course introduces students to professional accounting research. The course includes a study of the authoritative sources useful for accounting research. Students research, analyze, develop, and present proposed solutions to accounting and related business cases found in practice using modern information technology and databases, such as the FASB Codification. The results of the research will be presented both in writing and orally.

## Course Prerequisite: ACCT 4063

## Learning Goals:

 **A. General Learning Goals:**

* **Problem solving and decision-making abilities through critical analysis, evaluation, and interpretation of auditing problems*.*** During class, students will be instructed on problem solving and critical thinking skills needed by accountants. Students will complete a series of problems and cases that will require problem solving and decision making skills. The goal is to build upon the accounting theories and rules that previously were learned by requiring students to begin to think like accountants. That is, students will begin the process of learning what it means to exercise professional judgment.
* **Written communication skills*.*** Students will be instructed during class about how to write and format a research memorandum and will be provided tips on how to write professionally. Students will submit written answers to problems and cases, which will be graded for both good writing style as well as depth of analysis. Students will be given suggestions on how to improve their writing skills.
* **Oral communication skills*.*** Students will be instructed on the basics of making professional presentations. Students will be required to make numerous presentations during the semester. These presentations will require students to present conclusions regarding typical situations that accountants face. They will need to present the facts of the case, discuss the relevant literature, and present a well-reasoned conclusion. Students will be provided with input on methods to improve their presentations and will receive a grade for each presentation.

 **B. Course Specific Learning Goals:**

This is an accounting research and communications class. The course materials consist of a textbook that covers accounting and auditing research skills and a number of problems and case studies designed to provide a more thorough understanding of topics covered in previous accounting or auditing courses.

Successful accountants must have a good *knowledge* of generally accepted accounting principles. Successful auditors must have a good knowledge of the audit process and auditing standards. Previous accounting and auditing courses have provided the necessary knowledge of generally accepted accounting principles, the audit process, and auditing standards. Yet, knowledge alone is not sufficient to be successful. An accountant must be able to exercise professional judgment and to communicate with professional peers and clients. In this class, students are expected to develop an ability to exercise professional judgment and to communicate effectively.

At the end of the semester, students should:

* Understand how to conduct practical research that is expected of an accountant;
* Understand the meaning of “to exercise professional judgment” in the context of accounting and auditing;
* Have the ability to begin to exercise professional judgment regarding basic accounting and auditing issues;
* Have the ability to communicate accounting and audit related matters orally;
* Have the ability to write professionally to communicate accounting and auditing issues.

## Course Policies:

Problems and Cases: This course is a seminar focusing on the examination of problems and cases in accounting research. Each student/team of students is responsible for presenting assigned problems and cases to the class and for completing formal written analyses of the problems/cases. Presentations and written analyses will include a brief background of the problems, in-depth identification and analysis of the problems, and detailed solutions to the problems. These analyses will require thorough study of the text and additional research of the case problems. Visual aids are not required but usually improve the presentations.

Discussants are responsible for leading the class discussion of an assigned case. Class discussions should include questions about the presenters’ identification of the problems and their proposed solutions as well as possible identification of additional problems and suggested alternative solutions. Visual aids are not expected.

Because this class is a seminar, each member of the class is expected and required to contribute to the discussion of each case.

Attendance: Regular attendance is expected and roll will be taken. Please refer the MSU Student Handbook for Class Attendance Policy and Authorized Absences.

Missed Examination: The exam may be made up. In cases where a make-up exam is allowed (see University Class Attendance Policy), the student will complete a comprehensive make-up exam at the scheduled time. The score on the comprehensive make-up exam will be used to assign a grade for the missed exam. There will be no opportunity to make-up the comprehensive make-up exam.

Late Problems/Cases: Each case will be presented in class on its assigned date. There will be no opportunity to present a case after its assigned date. The formal written case analysis is due before class one week after it is scheduled to be presented. No written analysis will be accepted after its due date.

Incomplete Grade: A grade of "incomplete" is given only in the case of emergencies, and complete documentation for the situation is required. The rare case of an “incomplete” must be satisfied within 30 days of the beginning of the next long semester.

Extra Credit: There are no opportunities for extra credit in this class.

Academic Integrity: All acts of academic dishonesty will result in a **failing** grade for the course, and the College and/or University may take further action. Please note that I take this policy very seriously. For the University policies on academic integrity, refer to the MSU Student Handbook on Standards of Conduct.

Disability policy: Students with a disability must be registered with Disability Support Services for accommodations to be provided.

Classroom Behavior: Refer toMidwestern’s Code of Student Conduct contained in the Student Handbook.

## Grading and Evaluation:

The semester average is based on 700 total points, consisting of:

One exam, 100 points: The exam will include materials covered in class and will ask questions regarding professional accounting and auditing research and may include a short case study.

Two problem/short case analyses and presentations, 50 points each, based on:

 the appropriateness of the analysis

 the effectiveness of the presentation

 the quality of the suggested solutions to those problems

 the student’s ability to defend the proposed solutions

 the quality of the written report.

Two case analyses and presentations, 100 points each based on:

 the appropriateness of the group’s analysis

 the effectiveness of the group’s presentation

 the quality of the suggested solutions to those problems

 the team’s ability to defend the proposed solutions.

Two formal written case reports, 50 points each based on: the team’s ability to develop a cohesive report free from grammatical and formatting errors an overall clear and logical flow of ideas leading to a sound conclusion.

Discussant duties, 50 points based on

 the ability to evaluate the presentations

 the ability to involve the class in the evaluation (for example, by posing questions; by asking for comments; by suggesting alternative views).

Class participation, 150 points based on

 the quality of the student’s responses to exercises and short problems

 the quality of the student’s evaluations of each case presentation (for example, merely restating someone else’s comments is not quality; however, adding substantially to previous comments and/or rationally disagreeing with previous comments could be of quality).

| Item | Points |
| --- | --- |
| Exam | 100 |
| Two Short Case Presentations | 100 |
| Two Case Presentations | 200 |
| Two Written Cases | 100 |
| Discussant Duties |  50 |
| Class Participation | 150 |
|  Total Points | 700 |

An average of at least 90% results in a grade of A, 80-89% B, 70-79% C, 60-69% D, <60% F.

Questions Regarding Course Grade**:** Grades are confidential by law and will be posted only on Desire2Learn.

Syllabus Change: This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated via Desire2Learn.

University Closure**:** In the event that the university is closed on an exam date, the scheduled exam will be given on the earliest class date that the university is open.

## Course Content and Outline

| Date | Topic |
| --- | --- |
| Jan. 21 | Introduction to course |
| Jan. 28 | Chapter 1 - Overview of accounting research  |
|  | Chapter 13 - Effective presentations  |
|  | Chapter 14 - Staying current  |
|  | Chapter 2 - The FASB Codification |
| Feb. 4 | Chapter 3 - The research process |
|  | Chapter 4 - Documentation |
|  | Chapter 5 - Nonauthoritative sources |
| Feb. 11 &18 | GAAP - short case presentations |
| Feb. 25 | Chapter 6 - Scope and recognition |
|  | Chapter 7 - Measurement |
|  | Chapter 8 - Fair value |
| Mar. 3 & 10 | GAAP - case presentations |
| Mar. 17 | Spring Break |
| Mar. 24 | Chapter 9 - Audit and Professional service |
|  | Chapter 10 - Government and industry |
| Mar. 31 & Apr. 7 | Audit and governmental - short case presentations |
| Apr. 14 & 21 & 28 | Audit and governmental - case presentations |
| May 5 | Final exam |

Note: Exercises, cases, presenters, and discussants are included on separate schedules.