

Dillard College of Business Administration

SYLLABUS: Accounting Research and Communications

ACCT 5223, Section 280

Spring 2025, Tuesday 5:30 p.m. until 8:20 p.m.

Dillard Building 336

Contact Information

Instructor: Catherine Gaharan

Office: Dillard Building 210

Office hours: Monday and Wednesday: 9:30 a.m. to 12:00 noon

And by appointment

E-mail: catherine.gaharan@msutexas.edu

Course Materials (Required):

Text: Shelby Collins, Skills for Accounting Research 5e, Cambridge Business Publishers

Reference Materials:

FASB and GASB Codification Database: For online access:

- Accounting Standards Codification®: <https://asc.fasb.org>
- Governmental Accounting Research System™: <https://gars.gasb.org>

AICPA Code of Professional Conduct: <https://us.aicpa.org/research/standards/codeofconduct>

Codification of Statements on Auditing Standards: aicpa.org/Research/Standards/AuditAttest/Pages

PCAOB auditing standards: www.pcaobus.org then click on Oversight, then Auditing Standards

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 accounting 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 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 and 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

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

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

Comprehensive Examination: One missed assignment 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 assignment. 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 written analysis is due by email to me no later than 5:00 p.m. CST 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 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 to Midwestern's Code of Student Conduct in the Student Handbook.

Grading and Evaluation:

The semester average is based on a maximum of 560 total points, consisting of:

The 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.

Six problems/short case analyses and presentations, 275 points, 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.

Case analysis and presentation, 100 points 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.

Formal written case report, 50 points, based on the team's ability to develop a cohesive report free from grammatical and formatting errors with an overall clear and logical flow of ideas leading to a sound conclusion.

Class participation, 10 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).

Team evaluations, worth 25 points based on:

team members' evaluations of the student's contribution to the analyses from each of the two teams, for the GAAP analysis and for the audit/governmental analysis.

Students who do not complete the team evaluation for each teammate will be penalized ten points for each team member not evaluated.

Note: For any team whose members cannot work together, each member must prepare a separate analysis and a separate formal report. The grade for each member of that team will be reduced.

Item	Points
Exam	100
Six Short Cases and Presentations	275
Case Presentation	100
Written Case	50
Class Participation	10
Teamwork	<u>25</u>
Total Points	<u>560</u>

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 or presentation date, the scheduled exam/presentation will be given on the earliest class date that the university is open.

Course Content and Outline

Date 2025	Topic
January 21	Introduction to course
January 28	Chapter 1 - Overview of accounting research
	Chapter 2 - The FASB Codification
	Chapter 3 - The research process
	Chapter 4 - Documentation
February 4	Assignments
	Chapter 5 - Nonauthoritative sources
	Chapter 13 - Effective presentations
	Chapter 14 - Staying current
February 11	GAAP - short case presentations
February 18	Chapter 6 - Scope and recognition
	Chapter 7 - Measurement
	Chapter 8 - Fair value
February 25 and March 4	GAAP - case presentations
March 18	Chapter 9 - Audit and Professional service
	Chapter 10 - Government and industry
March 25	Assignments
April 1 and 8	Audit and governmental - short case presentations
April 15 and 22	Audit and governmental - case presentations
April 29	Comprehensive exam

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