



ACCT 3307 - 110 Writing for Accountants (80109)

Fall 2019

Texas A&M University-Central Texas

COURSE DATES: 26 Aug 19 – 13 Dec 19

MODALITY AND LOCATION: This is a 100% online course and uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Anthony L. Fulmore, MSA, MS-HRM, Ph. D

Office: Founder's Hall room 323

Phone: **Office** (254)501-5840

Cell (254)383-0226 (text only)

Email: afulmore@tamuct.edu (preferred email)

Office Hours: Office hours are online and by appointment only.

Student-instructor interaction

I am accessible through Canvas Inbox, which I check several times a day during the week and usually once a day on weekends. I will attempt to respond within 24 hours during the week and within 36 hours during the weekend. You may use my TAMUCT email for course-related matters. In the subject line of your email provide the course information **“ACCT 3307 - 110”**. If your concern needs immediate attention, text me. Remember, practice good communication skills (spelling and grammar).

WARRIOR SHIELD

Emergency Warning System for Texas A&M University-Central Texas

Warrior Shield is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in Warrior Shield through their myCT email account.

Connect to Warrior Shield by [911Cellular](https://portal.publicsafetycloud.net/Account/Login) [<https://portal.publicsafetycloud.net/Account/Login>] to change where you receive your alerts or to opt out. By staying enrolled in Warrior Shield, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

Course Overview and Description

Learn how to improve communication skills for those entering the accounting profession.

Written communications, including letter-writing, memos, emails, reports, employment

resumes, and writing for publication. This course provides particular emphasis on the organization of thought, critical thinking, and accounting research (**Writing Intensive Course**).

Course Objective

Your achievement level for each objective will be measured by your success in completing the assignments and exams. The successful student, upon completion of this course, will be expected to have achieved the following in this course:

- Identify the various accounting standard-setting bodies and their respective roles in the standard-setting process
- Describe the conceptual framework for financial reporting
- Apply basic accounting terminology
- Apply generally accepted accounting principles to business transactions
- Demonstrate the accounting cycle from analyzing and recording transactions through preparing financial statements

Required Reading and Textbook(s)

1. Effective Writing: A Handbook for Accountants, 11th edition, Prentice-Hall: Saddleback, NJ, ISBN: 9780134667386



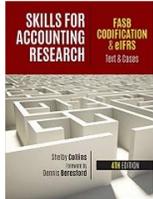
2. Publication Manual of the American Psychological Association, 6th Edition American Psychological Association Softcover, ISBN-13 978-1433805615



3. A Sequence for Academic Writing, Pearson; 7 edition (January 21, 2017), ISBN 9780134398501



4. Skills for Accounting Research FASB Codification & eIFRS Text & Cases, ISBN 9781618533159



5. A Plain English Handbook: How to Create Clear SEC Disclosure Documents, available online at: www.sec.gov/pdf/handbook.pdf

COURSE REQUIREMENTS

There will be a variety of graded and non-graded activities throughout the semester. Each activity will assess your command of the material as well as your understanding of the course goals and concepts. Activities are assigned and completed during the class period unless otherwise noted and cannot be turned in late or if classes are missed.

Case Studies: Several written case studies will be completed during the course. Each case analysis requires

- identifying the relevant accounting and financial reporting issue(s) relevant to the case facts;
- considering alternative solutions for the issue(s);
- performing computer-based research of the accounting and/or auditing literature;
- concluding with a solution supported by generally accepted accounting principles; and
- preparing a written report to present your research, analysis, and conclusions.

Each case will have a defined audience for the report; for example, company accounting personnel presenting to the auditors, auditors presenting to company accounting personnel, or accountants presenting to non-accounting management. The analysis collected for grading will be evaluated from a perspective of:

- organization of the analysis,
- specific accounting standards studied for the case,
- issue identification,
- correlation of the issue(s) to stated case facts,
- alternatives considered,

- analysis of the alternatives,
- selection of an alternative as the solution,
- support for the selection,
- adequacy of conclusions,
- conceptual and technical adequacy, and
- clarity and professionalism of the report

W Cases - For cases identified with a W, **prepare a detailed written analysis** of the case issues, outline the alternatives considered, and arrive at a solution supported by a description of how specific generally accepted accounting principles provide a basis for the solution. Where journal entries for the case are appropriate, they can be added as an appendix to the written report.

S Cases - For cases identified with a S, **prepare an executive summary** of the case issues, alternatives considered and solution supported by a description of how specific generally accepted accounting principles provide a basis for the solution. Where journal entries for the case are appropriate, they can be added as an appendix to the executive summary.

Indiv Cases - For cases identified with “Indiv”, each student (as an individual effort) will **prepare a W or S analysis** of the case as described for the W or S cases above.

Participation in Teamwork

Each student needs to participate fairly in the teamwork. If a student is not doing so, the group must discuss the situation with the student and, after discussing the situation with me, can divorce the student from the team. A student can be divorced from the team for the remainder of the term or divorced from a particular assignment. If a student is divorced from a group assignment, the group must also discuss the divorce with the student and with me at least three full days before the assignment is due.

Any student divorced from the team must perform all work individually and will automatically lose one full grade from the grade assigned to the assignment(s).

Peer Evaluations

Peer evaluations will be distributed so that each member of a team will evaluate the participation of the other members in the work of the team.

Discussion Board Participation: Each student is expected to demonstrate his or her mastery of the covered material by responding to discussion board questions and offering substantive feedback.

Examinations: Examinations will consist of true/false questions, matching questions, and multiple-choice questions.

Grading Criteria Rubric and Conversion

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade.

Course Element	Percent of Course Grade	
Case Studies – Indiv Case		35%
Case Studies – W Cases (team)		20%
Case Studies – S Cases (team)		20%
Discussion Board		15%
Examinations		10%
	Total	100%
Grade Equivalents:		
If Grade is Computed Numerically	If Grade is Computed by Letter	
90.0 - 100 % = A	A =	95%
80.0 - 89.9% = B	B =	85%
70.0 – 79.9% = C	C =	75%
60.0 – 69.9% = D	D =	65%
0 – 59.9% = F	F =	0%

Posting of Grades

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days).

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

Week	Date	Readings
1	26-Aug	May -
		Behrens -
		Collins - Chapter 1 - Overview of Accounting Research & Chapter 2 - The FASB Codification: Introduction and Search Strategies
2	2-Sep	May - Chapter 1 - Accountants as Communicators & Chapter 2 - The Writing Process: An Overview
		Behrens – Chapter 1 - An Introduction to Thinking and Writing in College
		Collins -

3	9-Sep	May - Chapter 8 - Accounting Research
		Behrens -
		Collins - Chapter 3- The Research Process
4	16-Sep	May -
		Behrens - Chapter 2 - Reading with Attention & Chapter 9 - Writing as a Process
		Collins -
5	23-Sep	May - Chapter 3 - Coherent Writing: Organizing Business Documents
		Behrens -
		Collins - Chapter 4 - Creating Effective Documentation
6	30-Sep	May - Chapter 4 - A Sense of Style: Writing with Conciseness and Clarity & Chapter 5 - Standard English: Grammar, Punctuation, and Spelling
		Behrens -
		Collins - Chapter 5 Using Nonauthoritative Sources to Supplement Codification Research
7	7-Oct	May -
		Behrens - Chapter 3 - Summarizing and Paraphrasing Sources, Chapter 4 - Quoting Sources, Using Signal Phrases, and Making Standard 'Moves', & Chapter 10 - Locating, Mining, and Citing Sources
		Collins -
8	14-Oct	May - Chapter 6 - Format for Clarity: Document Design & Chapter 7 - Thinking on The Job: Higher Order Thinking Skills
		Behrens - Chapter 5 - Critical Reading and Critique & Chapter 6 - Explanatory Synthesis
		Collins - Chapter 6 - Scope and Recognition Guidance: A Brief Introduction
9	21-Oct	May - Chapter 9 - Letters & Chapter 10 - Memos and Briefing Documents
		Behrens - Chapter 7 - Argument Synthesis & Chapter 8 - Analysis
		Collins - Chapter 7 - Using the Codification to Research Measurement Issues
10	28-Oct	May - Chapter 15 - Writing for Publication
		Behrens - Chapter 11 - Practicing Academic Writing
		Collins - Chapter 8 - Fair Value Measurements in the Codification
11	4-Nov	May - Chapter 12 - E-Communication and Social Media
		Behrens -
		Collins - Chapter 9 - Audit and Professional Services Research

12	11-Nov	May - Chapter 13- Writing for Exams: Professional Certification and Academic Exams
		Behrens -
		Collins - Chapter 10 - Governmental Accounting Research
13	18-Nov	May -
		Behrens -
		Collins -
14	25-Nov	May -
		Behrens -
		Collins - Chapter 11 - Fundamentals of Tax Research
15	2-Dec	May -
		Behrens -
		Collins - Chapter 12 - The International Research Environment
16	9-Dec	May - Chapter 11 - Reports and Discussion Papers and Chapter 16 - Oral Communication: Listening and Speaking
		Behrens -
		Collins - Chapter 13 - Delivering Effective Presentations

Important University Dates

Date	Description
26-Aug	Classes Begin for Fall Semester
28-Aug	Deadline for Add, Drop, and Late Registration for 16- and First 8-Week Classes
2-Sep	Labor Day (University Closed)
3-Sep	Deadline to Drop First 8-Week Classes with No Record
11-Sep	Deadline to drop 16-Week Classes with No Record
4-Oct	Deadline to Drop First 8-Week Classes with a Quit (Q) or Withdraw (W)
18-Oct	Classes End for First 8-Week Session
18-Oct	Deadline to Withdraw from University for First 8-Week Classes (WF)
21-Oct	Add, Drop, and Late Registration Begins for Second 8-Week Classes \$25 fee assessed for late registrants
21-Oct	Classes Begin for Second 8-Week Session
21-Oct	Class Schedule Published for Spring Semester
23-Oct	Deadline for Add, Drop, and Late Registration for Second 8-Week Classes
25-Oct	Deadline for Graduation Application for Ceremony Participation
28-Oct	Deadline to Drop Second 8-Week Classes with No Record
1-Nov	Deadline for GRE/GMAT Scores to Graduate School
4-Nov	Registration Opens for Spring Semester

8-Nov	Deadline to Drop 16-Week Classes with a Quit (Q) or Withdraw (W)
11-Nov	Veteran's Day (University Closed)
22-Nov	Deadline for Final Committee-Edited Thesis with Committee Approval Signatures to Graduate School for Fall Semester
28-29 Nov	Thanksgiving (University Closed)
29-Nov	Deadline to Drop Second 8-Week Classes with a Quit (Q) or Withdraw (W)
13-Dec	Deadline for Degree Conferral Applications to the Registrar's Office \$20 Late Application Fee
13-Dec	Deadline to Withdraw from University for 16- and Second 8-Week Classes
13-Dec	Fall Semester Ends
13-Dec	Fall Commencement Ceremony

TECHNOLOGY REQUIREMENTS AND SUPPORT

This course will use the A&M-Central Texas Instructure Canvas learning management system. Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

Technology Requirements

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Username: Your MyCT email address. Password: Your MyCT password

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select "Chat with Canvas Support," submit a support request through "Report a Problem," or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

Other Technology Support

For log-in problems, students should contact Help Desk Central

24 hours a day, 7 days a week

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy

If you discover that you need to drop this class, you must complete a [Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more [information regarding the Student Conduct process](https://www.tamuct.edu/student-affairs/student-conduct.html), [https://www.tamuct.edu/student-affairs/student-conduct.html].

If you know of potential honor violations by other students, you may [submit a report](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

Academic Accommodations

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](#) Canvas page (log-in required)

[<https://tamuct.instructure.com/courses/717>]

Important information for Pregnant and/or Parenting Students

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) [https://www.tamuct.edu/student-affairs/index.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf) online, please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

Tutoring

Tutoring is available to all A&M-Central Texas students, both on-campus and online. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111. Tutor.com tutoring **will not offer writing support** beginning August 1, 2019, but will continue to offer other tutoring support.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or have any other question, contact Academic Support Programs at (254) 519-5796, or by emailing Dr. DeEadra Albert-Green at deeadra.albertgreen@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas. Access Tutor.com through Canvas.

University Writing Center

Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University-Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process.

While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

Students may arrange a one-to-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WCOOnline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC and/or need any assistance with scheduling.

University Library

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 85,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index].

OPTIONAL POLICY STATEMENTS

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX

Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/departments/compliance/titleix.php) [https://www.tamuct.edu/departments/compliance/titleix.php].

Behavioral Intervention

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, who are exhibiting behaviors that pose a threat to safety, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/student-affairs/bat.html) website for more information [https://www.tamuct.edu/student-affairs/bat.html]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5800.

INSTRUCTOR POLICIES

Professional level writing and communication are critical skills in the business world. This standard should be displayed in all assignments for this class. All communications, both to the Professor and student colleagues should be kept professional, including Discussion Board postings and email correspondence. For written assignments, all work should be proofread, free of grammatical errors, include proper citations, and be by American Psychological Association (APA) standards.

NOTE #1: There are NO EXTRA CREDIT assignments available for this course.

NOTE #2: Requests for Incomplete Grades: Incompletes will only be given in emergency or other extreme circumstances. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework has to be completed. Finally, approval of an incomplete is up to the department chair.

NOTE #3: Questions concerning one's grade on a particular task (e.g., test, case) This should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.

NOTE #4: Late Submissions/Resubmissions You have a period of 7 days each week to complete and submit the weekly assignments. Make sure to plan your time wisely and avoid last minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. **EXTENSIONS ON ASSIGNMENTS WILL BE CONSIDERED ONLY IF THEY ARE REQUESTED AT LEAST 48 HOURS BEFORE THE DUE DATE OF THE ASSIGNMENT UNDER QUESTION.** After the fact, extensions will not be granted, so if you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.

NOTE #5: Changes to Syllabus A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus, it may become necessary to make specific changes to facilitate the academic environment better. In such an event, changes will be notified via an announcement in the course. Changes may be made within the last two weeks of the semester only in exceptional circumstances.

Copyright Notice.

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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