

Course number, Course CRN, COURSE TITLE
ACCT 5365-110, 10020, Accounting Research Seminar
Spring 2019
Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

01/14/2019 – 05/10/2019

This course meets face-to-face (407 Founders' Hall 6 – 8:30pm Wednesdays), with supplemental materials made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. Dara Marie Marshall

Office: 323S Founders' Hall

Phone: 254.519.5417

Email: dara.marshall@tamuct.edu – A&M-Central Texas email but I prefer the Canvas “Inbox”.

Office Hours:

Mondays and Wednesdays 09:00 – 10:00 am

Mondays 4:00 – 6:00 pm

Wednesdays 3:00-5:00pm

Student-instructor interaction:

I will reply to email within 48 hours (unless I determine the email does not need a response)

911 Cellular: Emergency Warning System for Texas A&M University-Central Texas

911Cellular 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 911Cellular through their myCT email account.

In an effort to enhance personal safety on the Texas A&M University – Central Texas (TAMUCT) campus, the TAMUCT Police Department has introduced Warrior Shield by 911 Cellular. [Warrior Shield](https://www.tamuct.edu/police/911cellular.html) [<https://www.tamuct.edu/police/911cellular.html>] can be downloaded and installed on your mobile device from Google Play or Apple Store.

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

COURSE INFORMATION

Course Overview and description: Explore accounting topics in an online environment. Emphasis is on basic accounting research in the areas of accounting theory, accounting practice, and other accounting topics in preparation for research needs encountered in the business environment and on the CPA exam. Stimulate creative initiative in performing accounting tasks and develop basic skills necessary to effectively research accounting and other topics which may be encountered in a business environment.

Course Objective: To research and propose solutions to financial accounting problems

Student Learning Outcomes:

- Defend professional judgment in memo and presentation format
- Compose memos of solutions to financial accounting problems in a clear and meaningful way
- Analyze financial accounting fact patterns
- Apply the FASB Accounting Standards Codification to financial accounting fact patterns

Competency Goals Statements (certification or standards):

Required Reading and Textbook(s):

Access to library journal databases

Access to codification

- Student Login
- Username - aaa64088
- Password - 4BD6Mmt

COURSE REQUIREMENTS

Course Requirements: (include point values for each- not just a percentage)

- Memos
- Presentations
- Peer Evaluations

Grading Criteria Rubric and Conversion

Item		Total points	Percent of Grade
Memos	100 points each	500	50%
Presentations.	100 points each	500	50%

Tentative and Subject to change (may be more or less memos/presentations)

Grading Scale:

900 – 1,000 points	A
800 – 899 points	B
700 – 799 points	C
600 – 699 points	D

0 – 599 points F

The instructor reserves the right to lower the above grading scale.

Posting of Grades

- Grades will be posted with comments in canvas
- All memos/presentations will be uploaded into canvas speedgrader and subject to plagiarism detection software
- Grades will be returned before the next project/memo

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

- From Steven Kachelmeier’s ACC 380K.22 Accounting Research Design and Evaluation Syllabus
 - Theme: Research fundamentals and relating research to teaching and practice
 - Assigned readings:
 - Demski, J. S., and J. L. Zimmerman. “On Research vs. Teaching: A Long-Term Perspective.” *Accounting Horizons*, 2000 (vol. 14, no. 3): pp. 343-352.
 - Chalmers, K., and S. Wright. “Bridging Accounting Research and Practice: A Value Adding Endeavour.” *In Bridging the Gap between Academic Accounting Research and Professional Practice*, edited by E. Evans, R. Burritt, and J. Guthrie. Sydney, Australia: Institute of Chartered Accountants in Australia, 2011, pp. 59-68.
 - Theme: Continue research fundamentals & overview of the accounting literature
 - Assigned reading:
 - Bell, T. B., T. J. Frecka, and I. Solomon. “The Relation between Research Productivity and Teaching Effectiveness: Empirical Evidence for Accounting Educators.” *Accounting Horizons*, 1993 (vol. 7, no. 4): pp. 33-49.
 - Theme: Deciphering a research study
 - Assigned reading:
 - Sloan, R. G. “Do Stock Prices Fully Reflect Information in Accruals and Cash Flows about Future Earnings?” *The Accounting Review*, 1996 (vol. 71, no. 3): pp. 289-315.
- Government Accounting
 - Callahan, C. M. and T. R. Waymire. 2015. The GASB No. 34 impact of budget-to-actual variances on bond ratings: evidence from U.S. cities. *Journal of Governmental & Nonprofit Accounting*. 4(1): 32-52.
- Cases
 - TBA

Important University Dates:

Week No.	Sunday – Saturday	Exam Coverage	Assignments
Week 1	January 13 – 19	Exam 1	
Week 2	January 20 – 26	Exam 1	Chapter 01 Overview,

Week 3	January 27 – February 2	Exam 1	Chapter 1 HW, Chapter 02 Overview,
Week 4	February 4 – 8	Exam 1	Chapter 02 HW, Chapter 03 Overview
Week 5	February 10 – 16	Exam 1	Chapter 03 HW, Chapter 01 Test Review, Chapter 02 Test Review, Chapter 03 Test Review, In-Class Exam 01
Week 6	February 17 – 22	Exam 2	Chapter 04 Overview,
Week 7	February 24 – March 2	Exam 2	Chapter 04 HW, Chapter 05 Overview
Week 8	March 3 – 9	Exam 2	Chapter 05 HW, Chapter 04 Test Review, Chapter 05 Test Review, In Class Exam 02
Week 9	March 10 – 16	Spring Break	Spring Break
Week 10	March 17 – 23	Exam 3	Chapter 14 Overview,
Week 11	March 24 – 30	Exam 3	Chapter 14 HW, Chapter 15 Overview
Week 12	March 31 – April 6	Exam 3	Chapter 15 HW, Chapter 14 Test Review, Chapter 15 Test Review
Week 13	April 7 – 13	Exam 3	Take Home Exam 03 , Chapter 09 Overview
Week 14	April 14 – 20	Final Exam	Chapter 09 HW
Week 15	April 21 – 27	Final Exam	Chapter 10 Overview
Week 16	April 29 – May 3	Final Exam	Chapter 10 HW
Finals Week	May 6 – 10	Final Exam	Final (05/08/2019)

TECHNOLOGY REQUIREMENTS AND SUPPORT

Access to an internet browser

Technology Requirements

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

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://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel), [https://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel]. 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].

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](https://www.tamuct.edu/student-affairs/access-inclusion.html) web page [<https://www.tamuct.edu/student-affairs/access-inclusion.html>].

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 the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [<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 online](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), 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.

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 FREE online tutoring and writing support. 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-on-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 [WOnline](#). 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].

INSTRUCTOR POLICIES.

I do not want to except late work but I may given sufficient documentation.
Please don't plagiarize.