

ACCT-5365-110, 10012, Advanced Accounting

Spring 2020

Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

January 13, 2020 – May 8, 2020

This course meets 100% online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dara Marie Marshall, Ph.D.

Office: 323 B Founder's Hall

Phone: 254.519.5417

Email: dara.marshall@tamuct.edu but Canvas Inbox preferred

Office Hours

Mondays and Wednesdays 2:30pm – 5:00pm and by appointment

Student-instructor interaction

I reply to email Monday through Friday, usually during business hours. I try to respond within 48 hours.

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

From the current University Catalog:

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 or Goal: To research and propose solutions to financial accounting problems

Student Learning Outcomes

After completing this course, you should be able to do the following:

- 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

Required Reading and Textbook(s)

Access to library journal databases

Access to codification

- Student Login
- Username - aaa64088
- Password - J3my6FU

Recommended book:

Skills for Accounting Research FASB Codification & eIFRS Text & Cases

ISBN: 9781618533159

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
Research proposal	100 points	100	14%
Memos	100 points each	300	43%
Presentations.	100 points each	300	43%

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.

(tentative grading scale, subject to change)

Grading Criteria Rubric and Conversion

Each memo is 100 points and each presentation is 100 points. The following are the rubrics used for each.

Presentation Rubric

This rubric is courtesy of Jim Fuehrmeyer, University of Notre Dame

Criterion/Possible Points	Category 4 100%	Category 3 99% - 80%	Category 2 79% - 60%	Category 1 59% and below
Organization	Appears neat & organized; presentation is logical and easy to follow; guides the reader through the case; gets to the point.	Neat and organized but occasionally skips around; tries to guide the audience through the case, but loses touch at times	Skips around, but somehow addresses all the points; audience has to work hard not to get lost; somewhat rambling	Haphazard; difficult to follow; sometimes not sure if it's the same case
Facts	Summarizes the	Demonstrates an	Generally	Does not recognize the

	facts completely; key facts identified; distinguishes between facts and assumptions	understanding of most facts and generally recognizes those facts that must be challenged	understands the facts; does not distinguish between facts and assumptions; recognizes some items that should be challenged	facts of the case and does not demonstrate an understanding of them; challenges nothing
Issues	Identifies the appropriate key issues; identifies any implied issues; goes beyond the minimums asked in the case	Identifies most key issues and some implied issues; handles the minimum requirements well and recognizes some issues beyond them	identifies some key issues but does not recognize implied issues; does not go beyond the minimum requirements of the case	Does not recognize the key issues of the case; does not understand the questions being asked and/or the accounting questions being posed
Applicable Literature	Identifies all applicable literature; does not include extraneous material; demonstrates the relationship between the selected literature and the issues at hand; recognizes nuances and subtle relationships between literature and issues	Identifies most of the applicable literature; includes some extraneous material; generally connects the issues to the literature identified but misses the subtle points	Identifies some of the appropriate literature but includes much that is not on point; does not connect appropriate literature to all the identified issues	Appears to be reaching for anything no matter how remotely related; cites large sections of material hoping to find some connection; references cited are generally irrelevant
Discussion & Analysis	Very well prepared, rehearsed, confident and smooth delivery; power point/handouts integral to understanding the presentation; explanations clear; information goes well beyond the minimums of the case; presentation and	Reasonably well prepared; good delivery; presentation handles the case requirements but does not go beyond that; power points/handouts add to the presentation; explanations can be followed and address the requirements of the case; most of the technical content is correct as are most	Reasonably prepared; much of the technical content is accurate however some issues are not addressed; power point slides/handouts acceptable; some explanations hard to follow; some answers in Q&A	Rough delivery; poor transition; power points/handouts not helpful; explanations unclear; team seems unprepared; one or two individuals dominate the presentation/discussion; others don't seem to know much; answers in Q&A session are unintelligible

	<p>Q&A evenly distributed; all group members prepared and articulate; questions successfully addressed</p>	<p>answers to questions in the Q&A session</p>	<p>inconsistent with presentation; time and questions responses not evenly distributed, but many questions answered correctly</p>	
<p>Conclusion</p>	<p>Conclusion follows clearly from the analysis; it is logical and supported; there is no hedging and no part of the conclusion is unsupported</p>	<p>Conclusions generally follow from the analysis but support is not fully integrated into the conclusion; offers some unsupported conclusions</p>	<p>Some conclusions follow from the analysis, but not clearly; conclusions are "hedged" with new issues or alternatives not previously discussed</p>	<p>Conclusions are unsupported; they do not follow logically from the analysis;</p>
<p>Delivery_AACU Posture, gestures, eye contact, and use of the voice. Delivery techniques enhance the effectiveness of the presentation when the speaker stands and moves with authority, looks more often at the audience than at his/her speaking materials/notes, uses the voice expressively, and uses few vocal fillers ("um," "uh," "like," "you know," etc.).</p>	<p>Delivery techniques (posture, gesture, eye contact, and vocal expressiveness) make the presentation compelling, and speaker appears polished and confident.</p>	<p>Delivery techniques (posture, gesture, eye contact, and vocal expressiveness) make the presentation interesting, and speaker appears comfortable.</p>	<p>Delivery techniques (posture, gesture, eye contact, and vocal expressiveness) make the presentation understandable, and speaker appears tentative.</p>	<p>Delivery techniques (posture, gesture, eye contact, and vocal expressiveness) detract from the understandability of the presentation, and speaker appears uncomfortable.</p>
<p>Language_AACU Vocabulary, terminology, and sentence structure. Language that supports the effectiveness of a presentation is appropriate to the topic and audience, grammatical, clear, and free from bias.</p>	<p>Language choices are imaginative, memorable, and compelling, and enhance the effectiveness of the presentation. Language in presentation is appropriate to audience.</p>	<p>Language choices are thoughtful and generally support the effectiveness of the presentation. Language in presentation is appropriate to audience.</p>	<p>Language choices are mundane and commonplace and partially support the effectiveness of the presentation. Language in presentation is appropriate to audience.</p>	<p>Language choices are unclear and minimally support the effectiveness of the presentation. Language in presentation is not appropriate to audience.</p>

Language that enhances the effectiveness of a presentation is also vivid, imaginative, and expressive.

Memo Rubric

This memo scoring rubric is courtesy of Jim Fuehrmeyer, University of Notre Dame

Criterion/Possible Points	Category 4 100%	Category 3 99% - 80%	Category 2 79% - 60%	Category 1 59% and below
Organization	Appears neat & organized; logical; no spelling or grammar errors; uses active voice; guides the reader through the case; gets to the point.	Generally logical but occasionally skips around; few lapses in grammar or spelling; generally guides the reader.	Skips around, but addresses all the points; occasional lapses in grammar and or spelling; reader must work to follow the train of thought	Haphazard; difficult to follow; several grammar and or spelling errors; generally sloppy in appearance
Facts	Summarizes the facts completely; key facts identified; distinguishes between facts and assumptions	Demonstrates an understanding of most facts and generally recognizes those facts that must be challenged	Generally understands the facts; does not distinguish between facts and assumptions; recognizes some items that should be challenged	Does not recognize the facts of the case and does not demonstrate an understanding of them; challenges nothing
Issues	Identifies the appropriate key issues; identifies any implied issues; goes beyond the minimums asked in the case	Identifies most key issues and some implied issues; handles the minimum requirements well and recognizes some issues beyond them	identifies some key issues but does not recognize implied issues; does not go beyond the minimum requirements of the case	Does not recognize the key issues of the case; does not understand the questions being asked and/or the accounting questions being posed
Applicable Literature	Identifies all applicable literature; does not include extraneous material;	Identifies most of the applicable literature; includes some extraneous material; generally	Identifies some of the appropriate literature but includes much	Appears to be reaching for anything no matter how remotely related; clips large sections of material and pastes it into

Discussion & Analysis

<p>demonstrates the relationship between the selected literature and the issues at hand; recognizes nuances and subtle relationships between literature and issues</p>	<p>connects the issues to the literature identified but misses the subtle points</p>	<p>that is not on point; does not connect appropriate literature to all the identified issues</p>	<p>the memo in hope that the reader may find some connection; references included are generally irrelevant</p>
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<p>Presents an insightful and thorough analysis of all issues; presents persuasive arguments directly relating the facts to the issues and clearly tying them to the identified literature</p>	<p>Generally analyzes all the issues in light of the literature identified, but does not connect in some areas; arguments are not always persuasive and leave some work to the reader to connect the dots</p>	<p>Analysis is superficial; treats some issues as "given" when a challenging analysis is required; arguments are not well supported; arguments are one-sided and do not address alternatives</p>	<p>Appears lost; does not understand the issues sufficiently to be able to connect them to the literature and evaluate them; does not understand the case</p>
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Conclusion

<p>Conclusion follows clearly from the analysis; it is logical and supported; there is no hedging and no part of the conclusion is unsupported</p>	<p>Conclusions generally follow from the analysis but support is not fully integrated into the conclusion; leaves some work to the reader; offers some unsupported conclusions</p>	<p>Some conclusions follow from the analysis, but not clearly; conclusions are "hedged" with new issues or alternatives not previously discussed</p>	<p>Conclusions are unsupported; they do not follow logically from the analysis;</p>
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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**

Grading Policies

Drafts are not graded, but are reviewed to help students. Drafts will not be reviewed until there is evidence that they have been reviewed by the writing center.

COURSE OUTLINE AND CALENDAR

Tentative Course Calendar

Date	Details
Sun Jan 26, 2020	Case 1 Draft Memo
Sun Feb 9, 2020	Case 1 Memo Case 1 Presentation
Sun Feb 23, 2020	Case 2 Draft Memo
Sun Mar 8, 2020	Case 2 Memo Case 2 Presentation
Sun Mar 15, 2020	Case 3 Draft Memo
Sun Mar 29, 2020	Case 3 Memo
Sun Apr 12, 2020	Research Proposal Draft
Sun Apr 26, 2020	Case 3 Presentation Research Proposal

- 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.

Important University Dates

<https://www.tamuct.edu/registrar/academic-calendar.html>

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.

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].

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, working with others in an unauthorized manner, 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 referred 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](https://tamuct.instructure.com/courses/717) 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) 501-5836, visit the Office of Student Success at 212F Warrior Hall, or by emailing studentsuccess@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 [WCOnline](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 concerning behaviors, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. 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.

OTHER POLICIES

McGraw Hill Connect has certain features that I cannot change. I cannot extend homework within McGraw Hill Connect once a study attempt is made. A study attempt occurs when one opens a homework assignment after the due date. Please do not ask me for extensions in McGraw Hill Connect because I may not be able to grant them.

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/or 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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