



ACCT 5365 - 110 Accounting Research Seminar (80577)

Spring 2021

Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

Course Dates: January 19, 2021 – May 14, 2021

Mondays 6pm – 8:30pm

Mode of instruction and course access: This course is a synchronous online course meeting every Monday night 6pm – 8:30pm. with supplemental materials made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>]. Your attendance in class sessions is essential. While I may excuse absences for legitimate reasons, I expect you to be in class on Mondays.

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Ankita Singhvi, MAcc, PhD

Office: Founder's Hall room 323

Phone: Office 254.501.5933

Email: a.singhvi@tamuct.edu (preferred email)

Office Hours: Office hours are Wednesdays 2-4pm 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 5365 - 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.

COVID-19 SAFETY MEASURES

To promote public safety and protect students, faculty, and staff during the coronavirus pandemic, Texas A&M University-Central Texas has adopted policies and practices to minimize virus transmission. All members of the university community are expected to adhere to these measures to ensure their own safety and the safety of others. Students must observe the following practices while participating in face-to-face courses, course-related activities (office hours, help sessions, transitioning to and between classes, study spaces, academic services, etc.) and co-curricular programs:

- Self-monitoring—Students should follow CDC recommendations for self-monitoring. Students who have a fever or exhibit symptoms of COVID-19 should participate in class remotely and should not participate in

face-to-face instruction. Students required to quarantine must participate in courses and course-related activities remotely and must not attend face-to-face course activities. Students should notify their instructors of the quarantine requirement. Students under quarantine are expected to participate in courses and complete graded work unless they have symptoms that are too severe to participate in course activities.

- **Face Coverings**— Face coverings must be worn inside of buildings and within 50 feet of building entrances on the A&M-Central Texas Campus. This includes lobbies, restrooms, hallways, elevators, classrooms, laboratories, conference rooms, break rooms, non-private office spaces, and other shared spaces. Face coverings are also required in outdoor spaces where physical distancing is not maintained. The university will evaluate exceptions to this requirement on a case by case basis. Students can request an exception through the Office of Access and Inclusion in Student Affairs.
 - o If a student refuses to wear a face covering, the instructor should ask the student to leave and join the class remotely. If the student does not leave the class, the faculty member should report that student to the Office of Student Conduct. Additionally, the faculty member may choose to teach that day's class remotely for all students.
- **Physical Distancing**—Physical distancing must be maintained between students, instructors, and others in the course and course-related activities.
- **Classroom Ingress/Egress**—Students must follow marked pathways for entering and exiting classrooms and other teaching spaces. Leave classrooms promptly after course activities have concluded. Do not congregate in hallways and maintain 6-foot physical distancing when waiting to enter classrooms and other instructional spaces.
- The university will notify students in the event that the COVID-19 situation necessitates changes to the course schedule or modality.

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:

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

- Acquire the necessary skills and knowledge to understand, interpret, and analyze modern accounting theories and practices
- Develop an understanding of accounting research.
- Appreciate the context of accounting from both an academic and practitioner perspective
- Investigate and report on leading accounting issues in business and regulatory context.

Required Reading and Textbook(s):

Access to library journal databases

Access to Wall Street Journal database via

Library

Resources

American Psychological Association (APA)

<http://www.apastyle.org/>

Purdue Online Writing Lab

<http://owl.english.purdue.edu/owl/resource/560/01/>

KPMG Institutes

<http://www.kpmginstitutes.com/>

Ernst & Young Insights

<http://www.ey.com/GL/en/Issues>

Accounting Today

<http://www.accountingtoday.com/>

The CPA Journal

<http://www.cpajournal.com/>

Journal of Accountancy

<http://www.journalofaccountancy.com/>

FASB

<http://www.fasb.org/home>

IASB

<http://www.ifrs.org/Home.htm>

PCAOB

<http://pcaobus.org/Pages/default.aspx>

SEC

<http://www.sec.gov/>

AICPA

<http://www.aicpa.org/Pages/Default.aspx>

COURSE REQUIREMENTS

Assigned weekly readings presentations and critiques

You will be asked to develop written article critiques or summaries on the assigned reading material. Each student is responsible for individual article critiques. Summary/Critique should be approximately 2 pages. Each class period, two students will be asked to make presentations on the assigned articles or topics of discussion – See the “Discussion Leader(s)” spreadsheet (to be posted) for your specific article assignments.

Research Paper

Each student will identify, read, and analyze appropriate research articles to write a 10 to 15 page research

paper on a current topic from the broad topics discussed in class. Further instructions will be given in class. In order to help you stay on a targeted timeline in preparing your research, several benchmarks will be defined. A review of literature presents a synthesis of existing theory and literature that argues for the research question(s)/hypotheses that you are putting forward. The process of constructing a literature review acquaints the researcher with the studies already done in a particular area and allows the researcher to extend existing knowledge. The key to writing a good literature review is synthesis.

Assignment Guidelines:

- I. Work on your research questions and/or hypothesis(es). You may have a question in mind or find a gap in existing literature.
- II. Be sure you pose a question/hypothesis that is new; your study must propose to add to/refine our current knowledge.
- III. Be sure you have gathered adequate research. Avoid using direct quotations. Instead, you should paraphrase ideas – this will help you synthesize the material. Use the articles you read as evidence to support assertions/statements that you formulate in your own words!! You will need to read more material than you cite in your review. You must have about 10 to 12 sources referenced and synthesized in your review. An “A” paper will use 10 - 12 communication sources expertly.
- IV. The paper must have a clear structure – don’t fall into the trap of “listing” articles and summarizing their findings! Remember, this is an argument in favor of your proposed research question/hypothesis. (Consider organizing your paper in a “general to specific”, “chronological”, “thematic” or “known to unknown” funnel pattern.)
- V. Write the paper following APA guidelines. Points will be deducted for errors in formatting and failure to adhere to APA guidelines!
- VI. The review needs to include the following components.
 - a. APA Style formatted title page
 - b. Introduction—including a strong thesis that gives a roadmap to the paper.
 - c. Review of current literature on topic that begins with broad/general concepts and becomes gradually more and more specific.
 - i. You may want to think of the paper as “funnel” that starts broad and gradually narrows, until you propose your specific RQ or Hypothesis.
 - ii. Use APA Style headings and subheadings to organize your paper and help provide clear structure.
 - d. Propose RQs /hypothesis that emerge logically and clearly from your literature review.
 - e. Reference Page using APA Style (only articles specifically referenced in the review ought to be cited).

The ideal (read A) literature review will clearly present all of the information above. It will address the research paradigm, theory and methods that are discussed in the literature in a clear and concise argument. The literature review will contribute to accounting scholarship in new and interesting ways. Finally, the ideal paper will be error free. It will make full use of APA Manual of Style in areas of spelling, grammar, citations, and style.

Research Paper Presentation

You will present your research paper and findings to the class towards the end of the semester. This presentation will

be graded by your peers and me. More details on it will be provided at a later time in the course.

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
Presentations	25%
Article Critiques	35%
Research Paper	15%
Presentation	
Research Paper	25%
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 10 days).

COURSE OUTLINE AND CALENDAR

Week 1

Introduction to Course

Week 2

Standard setters

About the IAASB and IFAC

The IAASB (www.ifac.org/IAASB) develops auditing and assurance standards and guidance for use by all professional accountants under a shared standard-setting process involving the Public Interest Oversight Board, which oversees the activities of the IAASB, and the IAASB Consultative Advisory Group, which provides public interest input into the development of the standards and guidance.

IFAC (www.ifac.org) is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. It is comprised of 159 members and associates in 124 countries and jurisdictions, representing more than 2.5 million accountants in public practice, education, government service, industry, and commerce.

<http://www.ifac.org/History/>

1. Financial Accounting Standards Board. Origins, Structure, Standard Setting Procedure.
2. International Accounting Standard Board. Origins, Structure, Standard Setting Procedure.
3. Auditing in the US. Regulation and organizations involved.
4. Auditing in the international context. Regulation and organizations involved.

Week 3

Topic: Data Analytics

1. "A data analytics based approach to auditing" - Singh et al. 2017
2. "Robotic Process Automation" - Editorial

Week 4

Topic: Big Data

1. Capriotti, 2014. "Big Data:Bringing big changes to Accounting"
2. . Applebaum et al. 2018 "Analytical procedures in external auditing"

Week 5

Topic: Big data and analytics

1. Applebaum et al. 2017 "Intro to Data Analysis for Auditors and Accountants"
2. Applebaum et al. 2017 (Nov) "Big Data and Analytics in the Modern Audit Engagement: Research Needs"

Week 6

Topic: Implications for the Audit Profession

1. Kogan et al. 2014. "Design and Evaluation of a Continuous Data Level Auditing System"
2. Tang and Karim 2017 "Big data in business analytics: Implications for the audit profession"

Week 7

Topic: Skills Gap

Bressler and Pence 2019 "Skills needed by new accounting graduates in a rapidly changing technology environment"

Week 8 TBD
Week 9 TBD

Week 10
1. [Bizarro and Dorian 2017. "AI and the future of auditing"](#)

Week 11
[Palma et al. 2018. "Fraud after SOX: Implications for internal auditors"](#)

Week 12 TBD

Week 13 TBD

Week 14 TBD

Week 15 TBD

Week 16 TBD

Week 17 TBD

Important University Dates

Please refer to the link for important dates.
<https://www.tamuct.edu/registrar/academic-calendar.html>

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://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, on a remote online basis. Visit the Academic Support Community in Canvas to view schedules and contact information. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Student success coaching is available online upon request.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, success coaching, 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 except writing support. Access Tutor.com through Canvas.

University Writing Center

The University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free service open to all TAMUCT students. For the Spring 2021 semester, all services will be online as a result of the COVID-19 pandemic. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours Monday thru Thursday from 6:00-9:00 p.m. The UWC is also offering 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. 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. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. 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 making an appointment via [WOnline](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].

For Spring 2021, all reference service will be conducted virtually. Please go to our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index] to access our virtual reference help and our current hours

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 must 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., discussions, 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 - 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/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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