



ACCT 5305f, CRN 80083/80084, **Accounting Theory**
Spring 2023

COURSE DATES, MODALITY, AND LOCATION

Course Dates: 28 Aug 2023 – 20 Oct 2023

Mode of instruction and course access: This course meets in-person and online, 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. Kevin Nelson
Classroom: FH 311
Class time: M 6:00 PM – 8:30 PM
Office: FH 323R or Online
Email: knelson@tamuct.edu, via Canvas, or Teams
Office Hours: **TBA**

Office Hours

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 5305**”. If your concern needs immediate attention, message me on teams. Remember, please practice good communication skills (spelling and grammar).

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

SAFEZONE. SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [www.safezoneapp.com].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
 - [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [https://apps.apple.com/app/safezone/id533054756]
 - [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)
[https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp]
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

For updates on COVID information, please monitor the University [website](https://www.tamuct.edu/covid19/)
[https://www.tamuct.edu/covid19/]

COURSE INFORMATION

Course Overview and description

Study the theory of accounting as it has developed in the economy of the United States. Particular emphasis is on concepts, income measurement, and valuation of assets, including valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed with cases and research papers on selected areas.

Course Objective or Goal

Student Learning Outcomes

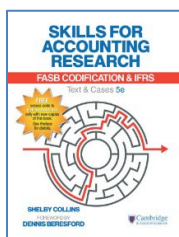
ACCT 5305 integrates topics covered in prior classes in a decision-oriented setting. Students are expected to actively participate and be engaged in class discussion.

Learning objectives for the course include:

- Understand ambiguous financial reporting issues and research the professional literature to form opinions on the appropriate accounting.
- Appreciate the political and economic environment in which accounting policy is developed, as well as the process by which accounting standards evolve.
- Demonstrate understanding of the conceptual underpinnings of accounting and financial reporting and how accounting and accountants contribute to society.
- Learn how to learn, so that as accounting evolves, you will be able to adapt.
- Improve your ability to work with a team.
- Become familiar with decision making frameworks and identify pitfalls and biases that affect decisions in personal and business settings.

Required Reading and Textbook(s)

1. Skills for Accounting Research by Shelby Collins, 5th Edition, ISBN 978-1-61853-315-9.



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.

Chapter Cases: Chapter cases will be assigned for each chapter. Chapter cases are assignments that consist of real-world scenarios from both U.S. GAAP and IFRS.

Accounting Research Term Paper: Research Paper: A research paper is required for this course. There are four parts to the research paper (topic ideas, outline, draft and final paper). You may write about any accounting related topic of interest to you and approved by the instructor. Only the final paper will be graded.

Topic Submission: First, submit three topics (ranked 1-3) that you wish to explore, framed as questions, or 1-2 sentence explanations. The professor will provide comments and recommendations on the existing topics or require new topics.

Outline: Create a brief outline, aimed at showing the planned flow of your paper. Include sections and subsections, as needed, along with short descriptions of each. The instructor will provide comments and/or recommendations to modify your outline. Remember, your paper is a work in process, your outline and list of resources may change before the final draft is submitted.

Draft: Prepare a draft of your paper after conducting your research. The professor will make a few comments on your draft, but the draft will not be graded. Please note that the recommendations that the professor provides are not all inclusive and will only offer the student limited and general guidance. A more detailed evaluation will be completed on your final paper. References should be included in the draft (changing or adding references to the final draft is ok).

Paper: The final step is to submit the paper for a final grade. Papers must be submitted in accordance with APA guidelines. You will need to make sure to identify the research question or issue, obtain data or information from multiple sources, and integrate it into a cohesive and organized paper. The analysis must be well developed and must analyze the accounting topics in a way that is sufficient to make decisions in reporting. After a detailed analysis section, you must provide the reader with a recommendation(s), or with a persuasive opinion(s). The paper must demonstrate mastery of critical thinking skills, and basic writing mechanics. The paper must be clear, concise, organized, and persuasive, and be supported with credible references.

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	
Chapter Cases			60%
Research Paper			40%
		Total	100%
Grade Equivalents:			
90.0 - 100 %	= A		
80.0 - 89.9%	= B		
70.0 – 79.9%	= C		
60.0 – 69.9%	= D		
0 – 59.9%	= F		

Posting of Grades

Grades will be posted on the Canvas Grade book. All grades will be automatically posted by Connect/Canvas. If the grades do not post correctly, please notify Dr. Nelson.

Grading Policies

If you have the need of an extension, you must request it before the due date of that assignment unless there is an emergency. In the event of an emergency, please notify me as soon as possible. Extension requests will be evaluated as extension requests in a business environment.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

ACCT 5305 - Accounting Theory: TENTATIVE Course Schedule		
WEEK	Date	Topic/Readings
1	28-Aug	Chapters 1 & 2
2	4-Sep	Chapter 3
3	11-Sep	Chapter 4
4	18-Sep	Chapter 5
5	25-Sep	Chapter 6
6	2-Oct	Chapter 7
7	9-Oct	Chapter 8
8	16-Oct	Final Paper

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, Firefox, Edge, or Safari browsers. Canvas will run on Windows, Mac, Linus, iOS, android, or any other device with a modern web browser. **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/>] by clicking on the "TAMUCT Online Canvas" tile. You will then log in through our Microsoft portal.

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

COBA Learner Access and Success

This web site has been specially designed to provide “one stop shopping” for the University and College resources that College of Business Administration students are likely to need throughout the semester. This includes setting up an appointment with an advisor, tutoring, career and professional development, among other services and many helpful videos.

Check it out and bookmark it, it will be very useful: [COBA Learner Access and Success \(https://www.tamuct.edu/coba/coba-learners.html\)](https://www.tamuct.edu/coba/coba-learners.html)

Canvas Support

Use the Canvas Help tab, located at the bottom of the left-hand menu, for issues with Canvas. You can search the support articles or use the Email, Call, or Chat buttons at the bottom of the support pop-up to contact the Canvas Help Desk.

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

Online Proctored Testing

Texas A&M University-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio requires use of the Chrome web browser with their custom plug in installed.

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

Warrior Center for Student Success

The Warrior Center for Student Success is a comprehensive academic support department at A&M-Central Texas, dedicated to fostering an environment of excellence and empowerment among its student body. The center offers a wide range of programs and services to ensure every student reaches their full potential, and is a haven for students seeking guidance, resources, and a strong support network to excel in their educational journey.

ADA Access and Accommodations: Texas A&M University-Central Texas ensures that students with disabilities have equal access to educational opportunities by providing appropriate accommodations and support services. If you believe you have a physical, learning or socio-emotional disability requiring reasonable accommodations, please visit [Access and Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) [https://www.tamuct.edu/student-affairs/access-inclusion.html] for more details or

contact the Office of Access and Inclusion, WH-212; (254) 501-5836. Any information you provide is private and confidential.

Success Coaching and Peer Mentoring: Our experienced Success Coaches work one-on-one with students to develop personalized action plans, set academic goals, and build effective study strategies, time management skills, and resilience. Our Peer Mentors provide a valuable support system, offering guidance, encouragement, and a relatable perspective to help students navigate their academic and personal challenges. For more details call 254-501-5836 or 254-501-5928 or visit [Academic Support](https://www.tamuct.edu/student-affairs/academic-support.html) [https://www.tamuct.edu/student-affairs/academic-support.html]. Click the link to schedule a session (virtual or in-person) with a success coach bit.ly/3q7uB50 or visit WH, 111.

Testing Services: We offer a secure and comfortable environment for students and members of the community to take courses and distance learning exams, as well as placement tests and professional certification exams. Our Testing Service also offers resources and support referrals for testing related challenges (test anxiety, learning disabilities, etc.) and supports all approved ADA accommodations. Call (254) 519-5830 or visit the [Testing Center](https://www.tamuct.edu/testing-center/) [https://www.tamuct.edu/testing-center/].

Tutoring and Supplemental Instruction Services: Our team of qualified Tutors and Supplemental Instructors assist students in various non-writing subjects, promoting academic comprehension and enhancing learning outcomes. Click the link to schedule a tutoring session with a TAMUCT tutor (virtual or in-person) or view tutor availability bit.ly/43Q6wNz. You may also chat live with a remote tutor 24/7 for a variety of subjects through our partnership with Tutor.com, an online tutoring platform that is free to all TAMUCT students. To learn more please visit [Tutoring Services](https://www.tamuct.edu/student-affairs/academic-support.html#tutoring) [https://www.tamuct.edu/student-affairs/academic-support.html#tutoring] or call (254) 501-5836 or visit the Tutoring Hub in Warrior Hall, 111.

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. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Student Conduct Office. 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 referral](https://cm.maxient.com/reporting.php?TAMUCentralTexas), [https://cm.maxient.com/reporting.php?TAMUCentralTexas].

Drop Policy

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

[<https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpld=https://eis-prod.ec.tamuct.edu:443/samlso&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fsubmit%2fstart%2f53b8369e-0502-4f36-be43-f02a4202f612>].

Faculty cannot drop students; this is always the responsibility of the student. The Records and Admissions Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed form to the Records and Admissions 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 Records and Admissions 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.

Pregnant and/or Parenting Students Rights and Accommodations

Texas A&M University-Central Texas supports students who are pregnant, experiencing pregnancy-related conditions, and/or parenting. In accordance with requirements of [Title IX and related guidance from US Department of Education's Office of Civil Rights](#), the Associate Dean in the Division of Student Affairs, (254) 501-5909, can assist students who are pregnant, experiencing pregnancy-related conditions, and/or parenting by provide flexible and individualized reasonable accommodations. Students should seek out assistance as early in the pregnancy as possible through the [Pregnancy & Parenting webpage](#) [<https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html>]. For more information, please visit [Student Affairs](#) [<https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html>]. If you would like to read more about these [requirements and guidelines](#) 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](#) specifically prohibits discrimination against a student based on pregnancy, childbirth, false pregnancy, termination of pregnancy, or recovery from any of these conditions [<https://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.html>].

Students experiencing any form of discrimination due to any of these conditions are encouraged to reach out to the Title IX Coordinator, 254.519.5716, titleix@tamuct.edu, Founders Hall 317B, or the Associate Dean of Student Affairs, 254.501.5909, Warrior Hall 105.

Title IX Rights and Reporting Responsibilities

Texas A&M University-Central Texas is committed to creating a safe and open learning environment for all students. If you or another student has experienced any form of gender discrimination or sexual misconduct, including sexual harassment, sexual assault,

dating/domestic violence, and/or sex-based stalking, help and support are available. Our university strongly encourages all members of our campus community to report incidents and seek support for gender discrimination and sexual misconduct through the Title IX Office. You may contact the Title IX Office at 254.519.5716, titleix@tamuct.edu, Founders Hall 317B, or learn more by visiting the [Title IX webpage](https://www.tamuct.edu/compliance/titleix.html) [https://www.tamuct.edu/compliance/titleix.html].

Please be aware that that under [Title IX](#), [Texas Senate Bill 212](#), and [System Regulation 08.01.01](#), [https://policies.tamus.edu/08-01-01.pdf] all university employees are mandated reporters and are required to disclose information about suspected or alleged violations as listed above and defined in System Regulation 08.01.01. If the Title IX Office receives information about an incident, they will reach out to offer information about resources, rights, and procedural options as a member of the campus community. Although I have an obligation to report, you will, in most cases, control how your case will be handled. When working with the Title IX Office you will have access to resources and accommodations but also have the opportunity to express if you wish to move forward with an investigation. Our goal is to make sure you are aware of the options available to you as a student. Community members are not required to respond to this outreach.

If you or another student wishes to speak to a confidential employee who does not have this reporting responsibility, you can contact the [Student Wellness & Counseling Center](#), [https://www.tamuct.edu/student-affairs/student-counseling.html], 254.501.5955, or swacc@tamuct.edu, located in Warrior Hall Room 207L or the Student Support Advocate, 254.501.5978 or ssa@tamuct.edu, located in founder Hall Room 317D.

University Library & Archives

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 350 electronic databases containing approximately 1,203,947 eBooks and 134,750 journals, in addition to the 96,879 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 virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](#)

[https://tamuct.libcal.com/appointments]. 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 workspaces, 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](#)

[<https://tamuct.libguides.com/index>]

University Writing Center

Located in Warrior Hall 416 and online, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. The face-to-face hours of operation are from 10:00 a.m.-5:00 p.m. Monday and Thursday in Warrior Hall 416. Online tutoring is available Monday thru Thursday from 10:00 a.m.-5:00 p.m. and from 6:00-9:00 p.m. and on Saturdays from 12:00-3:00 p.m.

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 making an appointment via [WCOOnline](#) [<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, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

OTHER 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 Wellness and 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/compliance/titleix.html>].

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, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the [referral](#) online

[<https://cm.maxient.com/reporting.php?TAMUCentralTexas>].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](#) website for more information [<https://www.tamuct.edu/bit>]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

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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