



ACCT 5365 - 110 Accounting Research Seminar

Spring Semester 8 week course 2023

Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

Course Dates: January 17th, 2023 – March 10th, 2023

100% Online

Mode of instruction and course access: This course is an independent study online course 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: Ankita Singhvi, MAcc, PhD

Office: Founder's Hall room 323

Phone: Office 254.501.5933

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

Office Hours: Virtual By appointment only.

Instructor's TAMUCT Office Hours

If you have any questions during the course, I am available by appointment. Also, you can send e-mails anytime at asinghvi@tamuct.edu; I usually respond to questions promptly but kindly allow 24-36 hours. We will meet via Webex at a mutually agreeable time.

Student–Instructor Interaction

Email is my preferred method of communication, and I typically respond within a few hours, but not more than 24 hours. If you do not receive a response within 24 hours, please contact me again

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:

Explore accounting topics in an online environment. Emphasis is on basic accounting research in the areas of emerging areas of accounting accounting theory and accounting practice in preparation for research needs encountered in the business environment and on the CPA exam.

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 relevant 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.
- Critique existing research and explore new avenues for research.

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>

NY Times

<https://www.nytimes.com/>

COURSE REQUIREMENTS

Weekly Meetings

This is an independent study course. It is important that you communicate with me your progress on the readings and research. Research topic must be approved by me and there are various milestones for research paper that must be strictly adhered to in order to succeed in the course. It is the responsibility of the student to provide weekly progress reports to the instructor.

Research Paper and Presentation

Each student will identify, read, and analyze appropriate research articles to write a 8 to 10 double-sided page research paper, The paper should be in MS Office Word format. It should be written in a double space no more than 8 pages, one inch margin in all sides, and 12 font size with times new roman font. The research should on a current topic from the broad topics discussed in class. Approval from the instructor is required for the topic. 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.

Presentation must be 20-30 minutes detailed all research that is conducted by the student.

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 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.

We will submit papers to the AAA conference at the end of the semester. Student is expected to prepare their manuscript as per guidelines and submit and attest for submission.

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	
Research Paper		40%	
Presentation			
Research Paper		60%	
	Total	100%	
Grade Equivalents:			
If Grade is Computed		If Grade is Computed by Letter	

Numerically			
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

Date	Topics/Coverage	To do
Week 1	Foundations of Research / Introduction Standard setters.	Read and Synthesize
Week 2	RPA , Blockchain and Technical Innovation in Accounting	Read and Synthesize
Week 3	Environmental, social, and governance (ESG) initiatives	Read and Synthesize
Week 4	Big Data , Data Analytics	Read and Synthesize
Week 5	Corporate Governance	Read and Synthesize
Week 6	Auditing	Read and Synthesize
Week 7	Accounting Systems , Frameworks, Controls	Read and Synthesize
Week 8	Research Presentation and Submissions	Research Presentation and PowerPoint slides due on Canvas by 5pm CST.

These are subject to change and updates.

All readings are posted on Canvas and students are expected to review the canvas course for updates and announcements.

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

General University Resources

Please select the following link: [University Resources](https://www.tamuct.edu/University%20Resources.html), URL: <https://www.tamuct.edu/University%20Resources.html>

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>)

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 Office of Student Conduct. 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/reportingform.php?TAMUCentralTexas&layout_id=0), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

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?PartnerIdpid=https://eis-prod.ec.tamuct.edu:443/samlSSO&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.n>]

gwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612].

Faculty 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. Once you submit the completed 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.

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/pregnant-and-parenting-students.html) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.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 virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing WarriorCenter@tamuct.edu.

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](https://tutormatchingservice.com/TAMUCT) [https://tutormatchingservice.com/TAMUCT] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote 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 Library & Archives

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 400,000 eBooks and 82,000 journals, in addition to the 96,000 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 virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](https://tamuct.libcal.com/appointments/?g=6956) [https://tamuct.libcal.com/appointments/?g=6956]. 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]

University Writing Center

University Writing Center: Located in Warrior Hall 416, 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 hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 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 [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, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

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) [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](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/bit) 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 254-501-5800.

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 and include proper citations.

NOTE #1: 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/dean.

NOTE #2: Questions concerning one's grade on a particular task (e.g., discussions, summaries) 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 #3: Late Submissions/Resubmissions - Make sure to plan your time wisely and avoid last minute submissions since no late assignments will be accepted.

NOTE #4: 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.

NOTE #5: If you have ANY suggestions, complaints, or issues, it needs to be brought to my attention immediately. I will usually go out of my way to resolve it with you!!