



ACCT 3307 Writing for Accountants (81214)

Summer 2023

Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

Course Dates: June 5, 2023 – July 3, 2023

Mode of instruction and course access: This course is structured as an online class, leveraging the digital platform to facilitate an accessible and interactive learning environment. All course materials, assignments, and supplementary resources will be made available through the A&M-Central Texas Canvas Learning Management System.

The Canvas platform will be your primary point of reference for all course-related content. From class announcements and weekly readings to assignment submissions and discussion forums, everything will be hosted on this platform.

Remember to regularly log in to Canvas to stay up-to-date with the course schedule, participate in online discussions, and complete your assignments on time. Also, ensure that you have the necessary technical requirements to access the Canvas system smoothly, including a stable internet connection.

With this online course format, we aim to offer flexibility and convenience while ensuring a comprehensive learning experience. Feel free to reach out if you encounter any issues or have questions about using Canvas or any other aspect of this online course.

Happy learning! [<https://tamuct.instructure.com/>].

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Anthony L. Fulmore, MSA, MS-HRM, DBA, Ph. D

Office: Founder's Hall room 323

Phone: **Office** (254)501-5840

Cell (254)383-0226 (text only)

Email: afulmore@tamuct.edu (preferred email)

Office Hours: Office hours are online and by appointment only.

Student-instructor interaction

For seamless communication, feel free to reach out to me via the Canvas Inbox. I monitor this regularly throughout weekdays and at least once over the weekends. My goal is to respond to your queries within 24 hours on weekdays and within 36 hours during the weekend.

For matters pertaining to the course specifically, you are welcome to use my TAMUCT email. To ensure prompt recognition and attention, please include "ACCT 3307" in your email's subject line. For immediate concerns, please do not hesitate to send me a text message.

Additionally, I encourage you to uphold professional communication standards in all correspondence. This includes using correct spelling, proper grammar, and clear language. Ensuring clarity in your communication not only aids in the prompt resolution of your queries but also contributes to your personal and professional development.

Thank you for your cooperation, and I look forward to a successful course together!

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:
 - o [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [https://apps.apple.com/app/safezone/id533054756]
 - o [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)

Complete your profile and accept the terms of service

COURSE INFORMATION

Course Overview and Description

This course is designed to bolster your communication skills specifically tailored for the accounting profession. It will offer comprehensive guidance on various forms of written communication, such as crafting professional letters, memos, emails, and reports.

Moreover, the course will equip you with the ability to develop effective resumes for employment opportunities and hone your skills in writing for publication.

The content of this course lays special emphasis on structuring thoughts coherently, enhancing critical thinking abilities, and mastering the art of accounting research. As a Writing Intensive Course, our goal is to refine your written communication skills and equip you with the capability to convey complex accounting information clearly and concisely.

The proficiency you gain here will not only aid you academically, but will also prove beneficial as you enter the professional world of accounting. By the end of this course, you should be able to confidently express your ideas and knowledge in written form,

making a compelling case for your expertise in the field.

I look forward to seeing your communication skills flourish throughout this course. Remember, your ability to communicate effectively is as crucial as your technical skills in today's professional environment (**Writing Intensive Course**).

Course Objective

The evaluation of your proficiency in each course objective will be determined by your performance in the assigned tasks and examinations. Upon successful completion of this course, you should be able to:

- Recognize the different accounting standard-setting bodies and comprehend their specific functions within the standard-setting process.
- Articulate the conceptual framework underpinning financial reporting.
- Employ fundamental accounting terminology effectively.
- Implement generally accepted accounting principles (GAAP) in the context of business transactions.
- Exhibit a thorough understanding of the accounting cycle, starting from the analysis and recording of transactions to the preparation of financial statements.

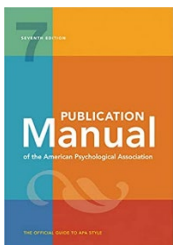
As an accomplished student, these expectations will serve as benchmarks for your understanding and practical application of the course material. This comprehensive skill set will provide you with a robust foundation for future endeavors in the field of accounting.

Required Reading and Textbook(s)

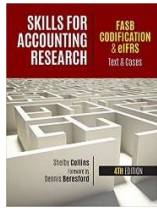
1. Effective Writing: A Handbook for Accountants, 11th edition, Prentice-Hall: Saddleback, NJ, ISBN: 9780134667386



2. Publication Manual of the American Psychological Association, 6th Edition American Psychological Association Softcover, ISBN-13 978-1433805615



3. Skills for Accounting Research FASB Codification & eIFRS Text & Cases,
ISBN 9781618533159



COURSE REQUIREMENTS

Throughout the semester, you'll engage in a mix of graded and non-graded activities designed to test your grasp of the course material and your understanding of the course's key goals and concepts. All activities are scheduled and completed within class hours unless specified otherwise, and late submissions or submissions for missed classes are generally not accepted.

- **Individual Case Studies**: You'll undertake multiple written case studies over the course of the semester to delve deeper into specific topics.
- **Class Discussions**: Active participation in class discussions is expected from each student. Your thoughtful responses and constructive feedback will demonstrate your understanding of the material we cover.
- **Research Project – Interpreting Financial Statements**: This task invites you to apply accounting principles and relevant business practices to analyze a company's performance and financial standing, using a comparative approach with industry data.

To start your project, select two competing publicly traded companies from the following list:

1. Coca-Cola and PepsiCo
2. Home Depot and Lowe's
3. Walmart and Target
4. Nike and Adidas

You will review these companies' financial ratios available on the MSN Money website (<https://www.msn.com/en-us/money>). To find the liquidity, solvency, and profitability ratios for the selected companies, you'll need each company's stock symbol. Please note that you'll have to find the stock symbols independently before accessing the MSN Money website, as this information won't be provided.

After obtaining the stock symbols, enter each into the "Quote Search" box on the MSN Money website. Then, under the "Analysis" section, use the Growth, Profitability, Price Ratios, Financial Health, Trading Statistics, and Management Effectiveness information to write a 500 - 650-word comparison, addressing the following points:

1. Assess each company's liquidity in comparison to its competitor, and then compare both to the industry averages.
2. Evaluate each company's solvency in relation to its competitor, and then compare both to the industry averages.
3. Analyze each company's profitability relative to its competitor, and then compare both companies to the industry averages.

This research project will allow you to apply theoretical concepts to real-world situations, fostering a practical understanding of financial analysis in the realm of business accounting.

Grading Criteria Rubric and Conversion:

Your course grade will be determined by your performance on scheduled assignments; please note, no extra credit opportunities are available. To pass this course satisfactorily, it's crucial that you complete all of the graded components detailed below. Failure to submit the required work for scoring in each category may result in a failing grade.

Below is the breakdown of the course elements and their corresponding weightage in the final grade:

- Individual Case Studies: 50%
 - Accounting Research Project: 40%
 - Class Discussion: 10%
- Total: 100%

Grade equivalents are as follows:

If Grade is Computed Numerically | If Grade is Computed by Letter

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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 = 65%

This structure aims to encourage balanced engagement in all aspects of the course. Each component is designed to help you develop and demonstrate a deep understanding of the course material. As we progress through the semester, remember that consistent effort and participation are key to succeeding in this course.

Posting of Grades

Grades will be posted on the Canvas Grade book (the turn-around time for grades to be published is seven days).

COURSE OUTLINE AND CALENDAR

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.

Online Proctored Testing

A&M-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 also requires the Chrome web browser with their custom plug in.

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 the [Drop Request](#) Dynamic Form through Warrior Web.

[<https://dynamicforms.ngwebsolutions.com/casAuthentication.ashx?InstID=eaed95b9-f2be-45f3-a37d-46928168bc10&targetUrl=https%3A%2F%2Fdynamicforms.ngwebsolutions.com%2FSubmit%2FForm%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 V.A. 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. 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 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 Warrior Center for Student Success, Equity 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 U.S. 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 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. For the Spring 2022 semester, 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 [WCOOnline](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 by making an appointment via [WCOOnline](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.

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 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].

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 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](#) 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.

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 has to 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., test, 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 You have a period of 7 days each week to complete and submit the weekly assignments. 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 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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