

**ACCT 595.81E Accounting Research and Communication**  
**COURSE SYLLABUS: Spring 2013**

**Instructor:** Dr. Sharon Burnett, CPA

**Class Time:** UCD Thursday 6:15 – 8:50 pm

**Office Location:** UCD 301; BA 117

**Office Hours:** UCD Thursdays 5-6 pm, Commerce Tuesday 2-3 pm, or by appointment.

**University Email Address:** sharon.burnett@tamuc.edu

<b>COURSE INFORMATION</b>
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**Materials – Textbooks, et cetera:**

*Textbook Required:* Weirich, T. R., Pearson, T. C. and Churyk, N. T. (2010). *Accounting and Auditing Research: Tools & Strategies 7e*. Hoboken, NJ: John Wiley & Sons, Inc.

*Access to Internet, eCollege and the TAMUC Library's database:* Connectivity, hardware and software are your responsibility. Completing the Student Tutorial in eCollege is highly recommended.

*Software required:* ACL DVD packaged with Weirich et al textbook.

**Course Description:**

This applied course challenges students to research, analyze and communicate topics in accounting and/or tax by using qualitative and/or quantitative research methodology. Students also learn various effective methods accountants must use to communicate. Students will use online tax research services. This course was approved by the Texas State Board of Public Accountancy (TSBPA) for 2 hours of Accounting Research and Analysis and 2 hours of Accounting or Business Communication. This is a four semester hour course.

**Course Objectives:**

- Demonstrate the effective use of research tools available for accounting and tax.
- Demonstrate effective analysis of complex issues in tax and accounting.
- Effectively present findings, clearly, and concisely in a professional format using APA guidelines.

<b>COURSE REQUIREMENTS</b>
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**Graded Items**

Item	Percentage
Case 1	20

Case 2	20
Case 3	20
Case 4	20
Participation	20
Total	100
Comprehensive Exam	Pass/Fail

### Grading Scale

Grade	Percentages
A	90 -100%
B	80 – 89%
C	70 – 79%
D	60 – 69%
F	Below 60%

### Course Grading Rubric

Criteria (Course Objectives)	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Demonstrate the effective use of research tools available for accounting and tax.	Students cannot demonstrate the effective use of research tools.	Students can demonstrate the effective use of some of the research tools.	Students can demonstrate the effective use of most of research tools.	Students can demonstrate the effective use of all of the research tools.
Demonstrate effective analysis of complex issues in tax and accounting.	Students cannot demonstrate the effective analysis of complex issues in tax and accounting.	Students can demonstrate the effective analysis of some of the complex issues in tax and accounting.	Students can demonstrate the effective analysis of most of the complex issues in tax and accounting	Students can demonstrate the effective analysis of all of the complex issues in tax and accounting.
Effectively present findings, clearly, and concisely in a professional format using APA guidelines.	Students cannot present findings, clearly and concisely in the prescribed format.	Students can present some of the findings, clearly and concisely in the prescribed format.	Students can present most of the findings, clearly and concisely in the prescribed format.	Students can present all of the findings, clearly and concisely in the prescribed format.

### Student Responsibilities\*

Learning is every student's responsibility. My role is to facilitate and support your learning process. To accomplish the learning process you are required to:

1. Check eCollege frequently for announcements and other information.
2. Read assigned material listed on schedule before the material is covered.
3. Actively participate in the class.
4. Complete and submit assignments on time via the appropriate Dropbox.
5. Contact me about any questions or issues *when they arise*. It's much easier to help and work out a solution early-on, than later when it may be too late.

\*This list was adapted from one used by Dr. Bristol on her syllabi.

## COURSE AND UNIVERSITY PROCEDURES/POLICIES

### **Course Specific Procedures:**

- Outside of class I am available through the Virtual Office and Email functions in eCollege. For general course questions, please use Virtual Office. For questions specific to a week, please use the Discussion Board for that week. Email is for specific questions that apply to only the student asking the question.
- Assignments are due by Sunday at 12 midnight CST. Students turn in assignments using the following feature in eCollege: DropBox.
- Assignments follow the class schedule at the end of this syllabus.
- Cases instructions are open at least fourteen days before the due dates.
- Participation includes staying involved in the course, attending class, turning in assignments on time and in the prescribed manner, making ethical choices, and using professional behavior in communication with the professor and fellow students.
- This course includes a comprehensive exam. This comprehensive exercise is a written demonstration of fundamental accounting/tax issues in an essay exam format. No grades are assigned; it is pass/fail. The comprehensive exam is a course requirement.

### **University Specific Procedures:**

#### *ADA Statement*

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

**Office of Student Disability Resources and Services**  
**Texas A&M University-Commerce**  
**Gee Library 132**  
**Phone (903) 886-5150 or (903) 886-5835**  
**Fax (903) 468-8148**  
[StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)  
[Student Disability Resources & Services](#)

*Student Conduct*

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. (See *Code of Student Conduct from Student Guide Handbook*).

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

**ACADEMIC HONESTY POLICY**

The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

- **Illegal activity** – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.
- **Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.
- **Cheating:** The unauthorized use of another's work and reporting it as your own.
- **Plagiarism:** Using someone else's ideas and not giving proper credit.
- **Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

Note from instructor: Cheating includes obtaining copies of solutions manuals and/or test banks. The instructor making selected solutions available doesn't mean that the entire solutions manual is open and approved for use.

*Dropping or Withdrawing from the course*

University policy will be followed in regards to all withdrawals during the semester.

Instructor Withdrawal Policy – Follow the drop procedures in eCollege. The Registrar's Office will notify me for permission. If you withdraw by the University deadline, you do not receive a grade in the course. If you drop the course during the semester, you receive either a drop passing (DP) or a drop failing (DF) grade for the semester. The grade you have on the day you drop determines the DP or DF grade. The benefit of the doubt is given to any student who has

completed all work up to the point they request to be dropped from the course. It is your responsibility to watch the dates for withdrawal.

Financial Aid – If you are getting financial aid (grants, scholarships, loans, etc.), check with the financial aid office to be sure that dropping or withdrawing from the course does not adversely affect your financial aid. It is the student’s responsibility to assess all consequences of dropping or withdrawing from the course. (<http://www.tamuc.edu/home/finAid/default.asp> or <http://www.tamuc.edu/scholarship/>)

Dropping versus Withdrawing from the University: If you are dropping ALL courses that you are enrolled in, you are actually requesting to be withdrawn from the University and will have to get readmitted to take future courses. If are still enrolled in AT LEAST one course after requesting to be dropped from a current course, then you will only be dropped from the course itself and the rest of your schedule will be intact. If you are dropping ALL of your courses, a withdrawal must be completed. <http://www.tamuc.edu/registrar/pdfs/studentwithdrawal.pdf>

<b>COURSE OUTLINE / CALENDAR</b>
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Week #	Dates	Topic	Assignment
1	January 14-20	Course Introduction	Student Information & Academic Honesty Forms
2	January 21-27	Chapter 1	
3	January 28-February 3	Chapter 2	
4	February 4-10	Chapter 9	
5	February 11-17		Case 1 Due
6	February 18-24	Chapter 3	
7	February 25-March 3	Chapter 4	
8	March 4-10		Comprehensive Exam Due
	March 11-17	Spring Break	
9	March 18-24	Chapter 5	
10	March 25-31		Case 2 Due
11	April 1 – 7	Chapter 6	
12	April 8-14	Chapter 7	
13	April 15-21		Case 3 Due
14	April 22-28	Chapter 8	
15	April 29 – May 6	Chapter 10	
	May 7-10		Case 4 Due

**NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.**