

# Texas A & M Commerce

## Course Syllabus Semester: Spring 2019 ACCT-595

**Instructor:** Dr. Chu Chen, CMA

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**Office:** BA 123

**Office Hours:** 3PM –6PM Tuesday and Wednesday or by appointment.

**\*\*\*Email subject should begin with “ACCT 595”. Emails usually will be replied within one business day.**

### **Required Textbook:**

Collins, S. (2016). Skills for Accounting Research: FASB Codification & eIFRS Text and Cases 3e. Cambridge Business Publishers

Note: There are multiple ISBNs available.

Access to Internet, D2L and the TAMUC Library’s database is mandatory. Connectivity, hardware and software are your responsibility. You will also need access to a webcam to record a presentation that is a required assignment in this course. Completing the Student Tutorial in D2L is highly recommended.

Udemy.com (Excel training)

### **Suggested Textbooks (not required):**

Hacker, D., Sommers, N. (2013). A Pocket Style Manual: APA Version 6e. Boston, MA: Bedford/St. Martin’s.

Weirich, T. R., Pearson, T. C. and Churyk, N. T. (2014). Accounting and Auditing Research: Tools & Strategies 8e. Hoboken, NJ: John Wiley & Sons, Inc.

### **SUGGESTED RESOURCES:**

Purdue Online Writing Lab (OWL) at <http://owl.english.purdue.edu/owl/section/2/10/>

### **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 learn how to use excel in accounting.

### **COURSE OBJECTIVES:**

- Students will demonstrate the effective use of research tools available for accounting and tax.
- Students will demonstrate effective analysis of complex issues in tax and accounting.
- Students will effectively, clearly, and concisely communicate research findings in a professional format (written and oral) using APA guidelines.
- Students will demonstrate effectively communicate accounting or tax topics through different forms of written communication (email and memo).
- Students will demonstrate the effective use of excel in accounting

### **STUDENT RESPONSIBILITIES:**

Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material and completing assignments and readings on-time. It is important to set high expectations for yourself. Each student is required to:

1. Login to the D2L course page several times each week. Read postings and assignment instructions frequently.
2. Frequently check your leomail email.
3. Listen to online lectures each week.
4. Complete assignments on or before the due date.
5. Respect the learning environment.

### **EXAMS, COURSEWORK, AND ASSESMENT**

The course grade is composed of the following:

<u>Item</u>	<u>Points</u>
Research paper	80
Research paper presentation	20
Case	40
Excel Project and Presentation	40
Peer review	20
LinkedIn activity	10
Total Points	<u>210</u>

***Late work*** – Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. **Unless extenuating circumstances exist, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time.** The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation **MUST**

be provided in a timely manner. **A 30% late penalty may apply even if an extenuating circumstance exists.**

### **GRADE CONVERSION**

There is no grade curve and no extra credit assignments.

90-100%	A
80-89%	B
70-79%	C
60-69%	D
<60%	F

### **TENTATIVE CLASS SCHEDULE**

Week 1	Couse introduction, Ch1 and Excel	
Week 2	CH 3 and excel	Academic Dishonesty Policy
Week 3	CH 4 and excel	Research Paper topic
Week 4	CH 2 and excel	LinkedIn Page
Week 5	CH 7 and excel	
Week 6	CH 8 and excel	Research paper outline
Week 7	CH 5	
Week 8	CH 13	
Week 9	Excel project presentation	Excel Project and Presentation
Week 10	Spring Break	
Week 11	CH 9	Case
Week 12	English Writing Basics and APA Format	
Week 13	CH 11	Research paper Draft
Week 14	CH 12	Research paper Review
Week 15	CH 14	
Week 16	Research Paper Presentation	Final Research paper due
Week 17	Research Paper Presentation	

### **TECHNICAL SUPPORT:**

If you experience technical problems please contact the HelpDesk:  
<http://enduser.desire2learn.com/user/support.asp> or 1-877-325-7778.

## **COURSE REQUIREMENTS:**

### **What's New**

**Excel:** Excel has been added to give the student more experience working with Excel. Excel has been added to this course and many other courses in the MS Accounting program to help students prepare to take an Excel certification exam in the future.

**Email:** I will be communicating updates to the class via email or by posting an announcement in D2L. You will be required to check your student email frequently. Email me if you have any questions. **Please include the course number and section in the subject line of your email.**

**Class etiquette:** Respect and collegiality must be maintained at all times. Interactions (whether online or face-to-face) should not use profane language, include sexist or racist comments, or contain other dialogue that is objectionable. Always be respectful to everyone. Please note that we are not peers; I maintain a professor-student relationship.

**Chapter reading:** Chapter readings should be completed each week. Lectures will not be confined to teaching the textbook; therefore, it will benefit you to be familiar with the chapter material.

**D2L:** The TAMUC D2L website will be used for this class. All assignments will be turned in electronically. It is the responsibility of the student to submit all assignments electronically through the D2L system, no later than the date they are due.

**Cases:** The case assignments and instructions will be posted in D2L later on in the semester, and each assignment will be submitted by the student to the D2L Dropbox on or before the due date.

**Excel project and Presentation:** Each student will be required to develop, deliver, and record a short presentation about excel project. It is the student's responsibility to record an audio/visual copy of the student presentation, and upload it to YouTube channel to be graded. More instructions will be provided later in the semester.

**Research Paper:** A research paper is required for this course. You may write about any **accounting** related topic of interest to you, and approved by the instructor.

**Peer Review:** You will be assigned an anonymous paper to review. You will be required to provide constructive feedback on the student author's paper in the form of track changes and comment boxes written directly on the paper's MS Word file. You will be graded on the completeness of your evaluation of your classmate's draft.

**Changes to the syllabus:** A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. I will announce any deviations from this syllabus using the announcement feature on the D2L course page.

*Computer-related issues and internet connectivity issues are **NOT** acceptable excuses for not completing and submitting assignments on time.*

## **ACADEMIC HONESTY POLICY:**

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in D2L. All students are required to sign and return the form to the instructor.

***“All that is required for dishonesty to flourish is that good men and women do nothing.”***

***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.***

## **University Policies and Procedures:**

- ***Disability*** – Students with Disabilities information: 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: Student Disability Resources & Services, Gee Library, Room 162; Phone (903) 886-5150; email: StudentDisabilityServices@tamuc.edu

- ***Nondiscrimination notice:*** A&M – Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

- ***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 Student’s Guide Handbook, Policies and Procedures, Conduct)

<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

- ***Dropping or Withdrawal from the course*** – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

- **Texas Senate Bill - 11** (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to ((<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

## **CPA Exam Candidates - State of Texas**

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>