Course Syllabus
Seminar in Accounting Research and Analysis
Accounting 512
Fall 2010

Instructor: Kelly Noe, CPA
Office: 292L Accounting Department
Phone: 936-468-1530
E-mail: noekelly@sfasu.edu
Office Hours: TU/TH 9:00am - 11:00am
W 9:00am -12:00pm and 1:00pm -4:00pm
Class Hours: W 4pm-6:30pm
Class Location: R.E. McGee Business Building Room 155

This syllabus is provided to you as a guide for the class content and expectations this semester. It is not a contract; and is subject to change as necessary.

Course Description:
The study of proper accounting research and reporting techniques.

Prerequisites: Graduate Standing.

General Objective: To introduce students to proper accounting research and reporting techniques.

Student Learning Outcomes:
1. Understand the language of accounting and writing a succinct response to a technical problem.
2. Become familiar with various authoritative literatures surrounding accounting.
3. Be able to understand the CPA exam requirements regarding research.
4. Be able to understand individual and entity taxation.
5. Citing appropriate literature.
6. Solve accounting cases with appropriate citation.

Textbook:

Evaluation:
The evaluation will include weekly assignments, presentations and class participation.

Grading Policy:
Your grade will be determined as follows:
- Weekly Assignments 70%
- Research Findings Paper 20%
- Presentation of Research Findings 10%
Grading Scale:
A = 90%-100%
B = 80%- 89%
C = 70%- 79%
D = 60%- 69%
F = 59% or below

Course requirements:
This is a seminar type class. You will be required to turn in, discuss or present your findings. Remember that attempt is worth a lot, whereas non-attempt and blank paper is worth nothing. Citations are critical. Many times you will not thoroughly understand the homework problem. In this case, carefully re-read the problem, figure out what you think is the problem and set about trying to solve it. Many times you will find both a different answer and a different problem than your neighbor. Do not assume that you are off-base, simply respond to your problem statement and be able to substantiate your response.

Tentative Course Calendar:

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<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
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<tbody>
<tr>
<td>September 1</td>
<td>Introduction</td>
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<tr>
<td>September 8</td>
<td>Introduction to Professional Research</td>
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<td>September 15</td>
<td>Critical Thinking and Effective Writing Skills for the Professional Accountant</td>
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<td>September 22</td>
<td>The Environment of Accounting Research</td>
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<td>September 29</td>
<td>Financial Accounting Research Tools</td>
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<td>October 6</td>
<td>The Environment of International Research</td>
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<td>October 13</td>
<td>Other Research Databases and Tools</td>
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<td>October 20</td>
<td>Tax Research For Compliance and Tax Planning</td>
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<td>October 27</td>
<td>Assurance Services and Auditing Research</td>
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<td>November 3</td>
<td>Refining the Research Process</td>
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<td>November 10</td>
<td>Fraud Investigative Techniques (tentative)</td>
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<td>November 17</td>
<td>Student Presentations</td>
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<td>November 24</td>
<td>Thanksgiving Holiday</td>
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<td>December 1</td>
<td>Student Presentations</td>
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<tr>
<td>December 8</td>
<td>Student Presentations</td>
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<td>December 15</td>
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Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://cobweb.sfasu.edu/plo.html.

General Student Policies:
Academic Integrity (A-9.1)
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty
Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at http://www.sfasu.edu/policies/academic_integrity.asp.

Withheld Grades Semester Grades Policy (A-54)
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

Students with Disabilities
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Acceptable Student Behavior
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the Student Conduct Code, policy D-34.1). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

August 20, 2010