Course Syllabus
Seminar in Accounting Research and Analysis (ACCT 5312)
Fall 2021

Professor: Jose G. Vega, Ph.D
Office: 292K School of Accountancy
Phone: 936-468-1629
E-mail: vegajg1@sfasu.edu

Class Hours: 11:00am to 12:15pm MW
Office Hours: 7:30am to 9:30am and 12:30pm to 1:30pm MW
Online Hours: 8:00am to 12:00pm Tuesday

Textbook:

Optional: Skills for Accounting Research, 3rd Edition. Shelby Collins
ISBN 978-1-61853-177-3
The website for the book is https://cambridgepub.com/book/accounting-research-3e

Course Description:
"Seminar in Accounting Research and Analysis" (3 credits) typically meets for 2.5 hours once a week or when structured as a hybrid meets for 75 minutes once a week for 15 weeks. Both sections also require a two hour final exam. The course is aimed at developing students’ understanding of accounting theory and how the accounting discipline has developed across time. Students have significant reading and small case assignments each week, which cover theoretical and practitioner research. Students are also required to present a major team-based case study and to complete an individual research paper. These activities will require at least six hours of preparation work each week outside regular classroom hours.

Student Learning Outcomes
1. Introduces graduate students to accounting research and theory. Focuses on how research can help address management, uniformity and disclosure issues that regularly arise in business.
2. Investigates ethical perspectives and emerging issues.
4. Students research, analyze, develop and present proposed solutions to accounting and related business cases encountered in practice.
   a. Understand the language of accounting and writing a succinct response to a technical problem.
   b. Become familiar with various authoritative literatures surrounding accounting.
   c. Be able to understand the CPA exam requirements regarding research.
   d. Citing appropriate literature.

Course Requirements:
The evaluation will include weekly assignments, midterm exam, presentations, class participation, and a research paper.

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proved to have cheated or plagiarized material, a grade of F will be given for the course. See additional details in the Academic Integrity section of the Rusche College of Business Syllabus Addendum included herein.
Grading Policy

Your grade will be determined as follows:

- Trueblood Case(s) class discussion: 25%
- Individual Trueblood Case: 35%
- Theory Exam: 40%

Grading Scale:
- A = 90%–100%
- B = 80%–89%
- C = 70%–79%
- D = 60%–69%
- F = 59% or below

Class Policies

When assignments are made that are to be physically or electronically handed to the professor, they are due at the beginning of class. If you are late to class your assignment will not be accepted. Please DO NOT email me in D2L, and only use vegajg1@sfasu.edu email to contact me.

Recording and/or videoing the seminar is prohibited.

Attendance:

Regular class attendance is expected. You are responsible for all announcements made during class. You are also responsible for getting notes and learning what was covered in class if you have to miss a class. This class is a seminar style course; this means that a high portion of your grade depends on you coming to class with assignments complete and ready to discuss the class assignments. Class participation is mandatory. Bring your book to class.

Cell Phones and other Electronic Devices:

Cell phones and all other electronic devices (i.e. iPods, MP3 players, etc.) are to be turned off AND put away during class time. Cell phones may not be used for any purpose during class (not even as a calculator). This is mandatory, not a request.

ExamSoft:

Students are required to pay $8.50 once per semester for the ExamMonitor AI proctoring service. This fee covers proctoring for all 300-level or above accounting courses the students are enrolled in, no matter how many classes you are taking. The fee must be paid through ExamSoft prior to taking your first exam or mock exam. Please use the instructions provided by your instructor to access ExamSoft and pay the fee.

On-campus Resources:

SFASU Counseling Services
www.sfasu.edu/counselingservices
3rd Floor Rusk Building
936-468-2401

SFASU Human Services Counseling Clinic
www.sfasu.edu/humanservices/139.asp
Human Services Room 202
936-468-1041

Crisis Resources:

Burke 24-hour crisis line 1(800) 392-8343
Suicide Prevention Lifeline 1(800) 273-TALK (8255)
Crisis Text Line: Text HELLO to 741-741
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://www.sfasu.edu/cob/ug-plo.asp.

General Student Policies:

Student Academic Dishonesty (University Policy 4.1)
Abiding by university policy is a responsibility of all university faculty and students.

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/student_academic_dishonesty.pdf.

Course Grades (University Policy 5.5)
At the discretion of the instructor of record and with the approval of the academic unit head, 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, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.
Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

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/.

Student Conduct (University Policy 10.4)
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 full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf.) 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 iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.
<table>
<thead>
<tr>
<th>Day</th>
<th>Chapter</th>
<th>Textbook Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>23-Aug</td>
<td></td>
<td>Syllabus: An Introduction to Course</td>
</tr>
<tr>
<td>25-Aug</td>
<td>Readings</td>
<td>Financial Accounting : In Communicating Reality, We Construct Reality &amp; The role of negative numbers in development of double entry bookkeeping</td>
</tr>
<tr>
<td>30-Aug</td>
<td>1</td>
<td>An Introduction to Accounting Theory</td>
</tr>
<tr>
<td>1-Sep</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6-Sep</td>
<td>2</td>
<td>Accounting Theory and Accounting Research</td>
</tr>
<tr>
<td>8-Sep</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13-Sep</td>
<td>3</td>
<td>Development of the Institutional Structure of Financial Accounting</td>
</tr>
<tr>
<td>15-Sep</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20-Sep</td>
<td>4</td>
<td>The Economics of Financial Reporting Regulation</td>
</tr>
<tr>
<td>22-Sep</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-Sep</td>
<td>5</td>
<td>Postulates, Principles, and Concepts</td>
</tr>
<tr>
<td>29-Sep</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4-Oct</td>
<td>6</td>
<td>The Search for Objectives</td>
</tr>
<tr>
<td>6-Oct</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-Oct</td>
<td>7</td>
<td>The FASB's Conceptual Framework</td>
</tr>
<tr>
<td>13-Oct</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18-Oct</td>
<td>8</td>
<td>Usefulness of Accounting Information to Investors and Creditors</td>
</tr>
<tr>
<td>20-Oct</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25-Oct</td>
<td>9</td>
<td>Uniformity and Disclosure: Some Policy-Making Directions</td>
</tr>
<tr>
<td>27-Oct</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1-Nov</td>
<td>10</td>
<td>International Accounting</td>
</tr>
<tr>
<td>3-Nov</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8-Nov</td>
<td>11</td>
<td>Balance Sheet</td>
</tr>
<tr>
<td>10-Nov</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15-Nov</td>
<td></td>
<td>Income Statement</td>
</tr>
<tr>
<td>17-Nov</td>
<td></td>
<td>Individual Case</td>
</tr>
<tr>
<td>November 22-26</td>
<td></td>
<td>Thanksgiving Holidays</td>
</tr>
<tr>
<td>29-Nov</td>
<td></td>
<td>Group Cases</td>
</tr>
<tr>
<td>1-Dec</td>
<td></td>
<td>Group Cases</td>
</tr>
<tr>
<td>December 6-10</td>
<td></td>
<td>Finals Week Exam Due</td>
</tr>
</tbody>
</table>

The above Schedule is subject to change