COURSE SYLLABUS
Accounting 5320 500
McGee Business Building / Nelson Rusche College of Business

Instructor: Nikki Shoemaker
Office: 292P Accounting Department/Gerald W. Schlief School of Accountancy
Phone: 936-468-1744 direct line
936-468-3105 department (leave a message)
E-mail: shoemakenl@sfasu.edu (preferred method of communication)

Office Hours: Office Hours: MW 9:00 am – 12:00 pm;
T 10:00am – 2:00pm (online)
Other times by appointment

Class Hours: MW 1:00pm – 2:15pm

Course Materials:

Course Description:
Communication skills for those entering the accounting profession are reviewed, with an emphasis on the principles of organization, clarity, conciseness and the ability to relay technical accounting information to other professionals.

Course Contact Hours and Study Hours:
ACCT 5320 is a 3-credit hour online course with approximately 3 hours of instructional material and 6 hours of assignments per week. More details on each are provided in the syllabus and on D2L.

General Objective:
To apply various communication techniques to both written and oral communications.

Course Objectives:
Upon successful completion of this course, the student should be able to:
1. Identify the constituents of the accounting standard-setting process and their respective roles.
2. Employ communication techniques in both written works, such as memos, letters, opinions, and reports, and oral communications.
3. Evaluate the communication skills used by others in terms of their effectiveness.
4. Create reports that describe technical accounting concepts to other professionals with the appropriate reference to accounting standards and support for one’s conclusions.

Course Requirements:
Skill-Building Exercise (20pts each) 260
FASB Project 120
SEC Project:
Written Report 120
Presentation 100
600 points

Grading Scale:
A = 540 to 600 points
B = 480 to 539 points
C = 420 to 479 points
D = 360 to 411 points
F = below 360 points
Academic Dishonesty
In the accounting profession, ethics is of upmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance of academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean and appropriate action will be taken.

Skill-Building Exercises:
As noted above in Course Requirements, the skill-building exercises will count for a maximum of 260 points out of the 600 possible points for the course. These exercises can be found at the back of each chapter. They will result in a written response from you that and can be submitted online through D2L. All skill-building exercises are to be completed by class time on the due date listed in the tentative course schedule below. Each chapter’s exercises are worth 20 points. If you miss a due date, you lose the points for that exercise. No late work will be accepted unless prior arrangements have been made with the professor.

FASB Project:
The Financial Accounting Standards Board (FASB) project will require you to research FASB exposure documents to identify the potential changes being proposed to the accounting standards. You will then choose an exposure document to research and write a memo to your boss describing the potential changes, in understandable language, and your opinion on whether these changes will be beneficial for the accounting profession. You must include support for your opinion.

SEC Project:
The Securities and Exchange Commission (SEC) project will require you to research the SEC’s Accounting and Auditing Enforcement releases (AAERs). After researching these releases, you will select one AAER to investigate in-depth. You will prepare a written report over this AAER that describes the reason the AAER was issued with a synthesis of the accounting issues present in the company’s financial statements. You will prepare a presentation over your written report in which you will video record your presentation prior to presenting to the class. The final written report and presentation will be graded based on your communication skills and ability to explain the technical accounting concepts of the AAER to others.

Academic Integrity (4.1)
The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.
Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.

**Withheld Grades Semester Grades Policy (5.5)**
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 coursework 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 to compute the grade point average. For additional information, go to [https://www.sfasu.edu/policies/course-grades-5.5.pdf](https://www.sfasu.edu/policies/course-grades-5.5.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 promptly may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilityservices/](http://www.sfasu.edu/disabilityservices/)

**Student Wellness and Well-Being**
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

**On-campus Resources:**
**The Dean of Students Office** (Rusk Building, 3rd floor lobby)
[www.sfasu.edu/deanofstudents](http://www.sfasu.edu/deanofstudents)
936.468.7249
dos@sfasu.edu

**SFA Human Services Counseling Clinic** Human Services, Room 202
[www.sfasu.edu/humanservices/139.asp](http://www.sfasu.edu/humanservices/139.asp)
936.468.1041

**The Health and Wellness Hub** “The Hub” – Location: corner of E. College and Raguet St.
To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:

- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

[www.sfasu.edu/thehub](http://www.sfasu.edu/thehub)
936.468.4008
thehub@sfasu.edu
Crisis Resources:
- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- Crisis Text Line: Text HELLO to 741-741

Tentative Course Schedule
(Changes to the schedule are possible during the semester; it is your responsibility to attend class to get announced changes)

<table>
<thead>
<tr>
<th>WEEK</th>
<th>MODULE</th>
<th>ASSIGNMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week of</td>
<td>Introduction</td>
<td>• Read the Getting Started module content, notably syllabus and Semester Calendar.</td>
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<tr>
<td>August 28</td>
<td>Chapter 1: Communicating for Professional</td>
<td>• Read and/or watch the content for Ch. 1.</td>
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<td>Success</td>
<td>• Submit the “Identifying Miscommunication” Skill-building Exercise (D2L Dropbox) by Friday,</td>
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<td>September 1, 11:59pm</td>
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<tr>
<td>Week of</td>
<td>Chapter 3: Verbal and Nonverbal Messages</td>
<td>• Read and/or watch the content for Ch. 3.</td>
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<td>September 4</td>
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<td>• Submit the “Practicing Nonverbal Encoding Skills” Skill-building Exercise (D2L Dropbox) by Friday,</td>
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<td>September 8, 11:59pm</td>
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<tr>
<td>Week of</td>
<td>Chapter 4: Listening and Learning</td>
<td>• Read and/or watch the content for Ch. 4.</td>
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<td>September 11</td>
<td></td>
<td>• Submit the “Writing a Listening Journal” Skill-building Exercise (D2L Dropbox) by Friday,</td>
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<td>September 15, 11:59pm</td>
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<tr>
<td>Week of</td>
<td>Chapter 5: Perspective Taking</td>
<td>• Read and/or watch the content for Ch. 5.</td>
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<tr>
<td>September 18</td>
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<td>• Submit the “Online Image Collage” Skill-building Exercise (D2L Dropbox) by Friday, September</td>
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<td>22, 11:59pm</td>
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<tr>
<td>Week of</td>
<td>Chapter 6: Effective Team Communication</td>
<td>• Read and/or watch the content for Ch. 6.</td>
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<tr>
<td>September 25</td>
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<td>• Submit the “Evaluate Your Conflict Style” Skill-building Exercise (D2L Dropbox) by Friday,</td>
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<td>September 29, 11:59pm</td>
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<tr>
<td>Week of</td>
<td>FASB Project</td>
<td>• Research the FASB Exposure Document posted on D2L.</td>
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<tr>
<td>October 2</td>
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<td>• Turn in a draft memo on proposed FASB changes (D2L dropbox) by Friday, October 6, 11:59pm.</td>
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<tr>
<td>Week of</td>
<td>Chapter 10: Writing across Media</td>
<td>• Read and/or watch the content for Ch. 10.</td>
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<tr>
<td>October 9</td>
<td></td>
<td>• Submit the “Evaluate Your Email” Skill-building Exercise (D2L Dropbox) by Friday, October 13,</td>
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<td>11:59pm</td>
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<tr>
<td>Week of</td>
<td>FASB Project</td>
<td>• Review my comments on your memo and turn in the final, corrected memo by Friday, October 20,</td>
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<tr>
<td>October 16</td>
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<td>11:59pm</td>
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| Week of October 23 | Chapter 11: Major Goals for Presentations | • Read and/or watch the content for Ch. 11.  
• Submit the “Audience Analysis” Skill-building Exercise (D2L Dropbox) by Friday, October 27, 11:59pm |
| Week of October 30 | Chapter 12: Planning and Crafting Presentations | • Read and/or watch the content for Ch. 12.  
• Submit the “Evaluate the Introduction and Conclusion of a Business Speech” and “Evaluate a Business Presentation for Purpose, Thesis, Organization, and Topic Pattern” Skill-building Exercises (D2L Dropbox) by Friday, November 3, 11:59pm. |
| Week of November 6 | Chapter 13: Finding Support for Your Presentation Goals | • Read and/or watch the content for Ch. 13.  
• Submit the “Evaluate a Speaker’s Use of Supporting Material” and “Collecting Multiple Forms of Evidence” Skill-building Exercises (D2L Dropbox) by Friday, November 10, 11:59pm. |
| Week of November 13 | SEC Project | • Research the SEC Accounting and Auditing Enforcement Releases (AAER) on D2L  
• Pick one AAER for your project  
• Prepare and submit your AAER Written Report by Friday, November 17, 11:59pm. |
| Week of November 20 | Thanksgiving Week | • No assignments! |
| Week of November 27 | Chapter 14: Rehearsing and Delivering Successful Presentations | • Read and/or watch the content for Ch. 14.  
• Submit the “Assess Public Speaking Anxiety” Skill-building Exercise (D2L Dropbox) by Wednesday, November 29, 11:59pm.  
• Video record your presentation and use the “Video Recording Your Presentation” Skill-building Exercise from Chapter 14 to evaluate your recording.  
• Turn in the completed Skill-building exercise by Friday, December 1, 11:59pm. |
| Week of December 4 | SEC Project | • Review my comments on your memo and turn in the final, corrected memo by Wednesday, December 6, 11:59pm  
• Make adjustments to your presentation using my comments from your memo and your Skill-building exercise from the previous week |
| Week of December 11 | SEC Project | • Turn in your final recorded presentation by Tuesday, December 12, 11:59pm. |