**ACCT 5375 Syllabus**

3 Credit Hours  
Summer 2023

Course: Advanced Graduate Studies (ACCT 5375)  
Structure: 3 Credit Hours  
Dates: May 31, 2023 – August 4, 2023

Supervising Professor: Charles Oberweiser, CPA PhD  
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Office: McGee 293F  
Office Hours: TBA  
Meeting Time & Place: TBA

**Bulletin Description:** Students are individually assigned to an instructor on the basis of the type of studies needed for the programs pursued.

**Topic:** Effective Tax Rates

**Course Requirements:**  
This independent study will be focused on how uncertainty in both the macroeconomic environment and in industry-specific factors affects the variability of effective tax rate estimates.

Student will review accounting standards around effective tax rates, academic research of effective tax rate variability, industry and popular press articles regarding the macroeconomic and industry events during the study period, and SEC filings for publicly traded companies in the study industry. Student will prepare written reflections on each grouping of assigned readings. Then student will prepare a case study activity that guides undergraduate students in exploring this topic.

**Student Learning Outcomes:**

1. Understand accounting standards regarding the creation and disclosure of effective tax rates.
2. Outline major areas of academic research regarding effective tax rate variability.
3. Analyze the impact of macroeconomic and industry-specific uncertainty on the variability of effective tax rates within a particular industry.
4. Evaluate management’s rationale for their effective tax rate calculations and the role of macroeconomic and industry-specific uncertainty in those calculations.

5. Create a case study activity suitable for undergraduate business students learning about effective tax rates, using the specific industry and its challenges to guide thinking.

**Grading:**

- 5 written Reflection Activities 25%
- Final Project (due August 4) 75%

**Mental Health**

SFASU values students’ mental health and the role it plays in academic and overall student success. 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:**

- SFA Counseling Services
  - www.sfasu.edu/counselingservices
- Health and Wellness Hub (corner of E. College and Raguet)
  - 936.468.2401

**Off-Campus 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

**Classroom Attendance & 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 full Student Conduct Code at [http://www.sfasu.edu/policies/student-conduct-code.pdf.](http://www.sfasu.edu/policies/student-conduct-code.pdf.) Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment will 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. (University Policy 10.4)

Accommodation for 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/ or go to SFASU Disability Services.

If you have testing accommodations, you must make arrangements to test with disability services. Another class meets immediately after ours, so I am not available to proctor if you need additional time. Appearing in our classroom for the exam is a waiver of any accommodation to which you are entitled.

Cheating and Plagiarism

In the accounting profession, ethics is of utmost 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 for 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 the student will receive an F in the course.
Academic Integrity (Policy 4.1) 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 on any assignment or exam; (2) falsifying or inventing 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 one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one's own work when is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one's paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student-academic-dishonesty-4.1.pdf

Any instance of academic dishonesty will result in an F for the course.

Course Grades

Per 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-5.5.pdf.