COURSE SYLLABUS
Accounting 5320
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:  Online Class

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.

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  170
SEC Project:
   Written Report  170
   Presentation  50
   650 points

Grading Scale:
A = 585 to 650 points
B = 520 to 584 points
C = 455 to 519 points
D = 390 to 454 points
F = below 390 points
**Academic Dishonesty**
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 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. 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.

**Additional Course Policies and Procedures**
**Teaching Philosophy & Instructional Method:** I believe that real learning is accomplished through a partnership between you and me. My responsibility is to facilitate your learning and your responsibility is to take ownership of your learning process.
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/g-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.

Mental Health
On-campus Resources:
SFASU Counseling Services • www.sfasu.edu/counselingservices
Health and Wellness Hub (corner of E. College and Raguet) • 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
# 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 January 18</td>
<td>Introduction</td>
<td>• Read the Getting Started module content, notably syllabus and Semester Calendar.</td>
</tr>
</tbody>
</table>
| Week of January 22  | Chapter 1: Communicating for Professional Success  
Chapter 3: Verbal and Nonverbal Messages | • Read and/or watch the content for Ch. 1 & 3.  
• Submit the “Identifying Miscommunication” Skill-building Exercise (D2L Dropbox) by Friday, January 26, 11:59pm  
• Submit the “Practicing Nonverbal Encoding Skills” Skill-building Exercise (D2L Dropbox) by Friday, January 26, 11:59pm |
| Week of January 29  | Chapter 4: Listening and Learning     | • Read and/or watch the content for Ch. 4.  
• Submit the “Writing a Listening Journal” Skill-building Exercise (D2L Dropbox) by Friday, February 2, 11:59pm. |
| Week of February 5  | Chapter 5: Perspective Taking         | • Read and/or watch the content for Ch. 5.  
• Submit the “Online Image Collage” Skill-building Exercise (D2L Dropbox) by Friday, February 9, 11:59pm. |
| Week of February 12 | Chapter 6: Effective Team Communication | • Read and/or watch the content for Ch. 6.  
• Submit the “Evaluate Your Conflict Style” Skill-building Exercise (D2L Dropbox) by Friday, February 16, 11:59pm. |
| Week of February 19 | FASB Project                         | • Research the FASB Exposure Document posted on D2L.  
• Turn in a draft memo on proposed FASB changes (D2L dropbox) by Friday, February 23, 11:59pm. |
| Week of February 26 | Chapter 10: Writing across Media      | • Read and/or watch the content for Ch. 10.  
• Submit the “Evaluate Your Email” Skill-building Exercise (D2L Dropbox) by Friday, March 1, 11:59pm.  
• **Arrange an in-person or Zoom meeting with me by Wednesday, February 28 to discuss your FASB draft memo** |
| Week of March 4     | FASB Project                         | • Meet with me to discuss your FASB draft memo  
• Review my comments on your memo and turn in the final, corrected memo by Friday, March 8, 11:59pm |
| Week of March 11    | Spring Break                         | • No assignments!                                                             |
| Week of March 18    | Chapter 11: Major Goals for Presentations | • Read and/or watch the content for Ch. 11.                                     |
| Week of March 25 | Chapter 12: Planning and Crafting Presentations | • Submit the “Audience Analysis” Skill-building Exercise (D2L Dropbox) by Friday, March 22, 11:59pm  
• 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, March 29, 11:59pm. |
| Week of April 1 | 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, April 5, 11:59pm. |
| Week of April 8 | SEC Project | • Research the SEC Accounting and Auditing Enforcement Releases (AAER) on D2L  
• Pick one AAER for your project |
| Week of April 15 | SEC Project | • Prepare and submit your AAER Draft Written Report by Friday, April 19, 11:59pm. |
| Week of April 22 | 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 Friday, April 26, 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, April 26, 11:59pm.  
• **Arrange an in-person or Zoom meeting with me by Wednesday, April 24 to discuss your draft SEC memo** |
| Week of April 29 | SEC Project | • **Meet with me to discuss your draft SEC memo**  
• Make adjustments to your video presentation based on the related Skill-building exercise and turn in your presentation by Friday, May 3, 11:59pm |
| Week of May 6 | SEC Project | • Turn in your final SEC Written Report by Tuesday, May 8, 11:59pm |