Course Syllabus
Seminar in Accounting Research and Analysis (ACCT 5312)
Summer 2024

Professor: Jose G. Vega, Ph.D
Office: 292K School of Accountancy
Phone: 936-468-1629
E-mail: vegajg1@sfasu.edu
Class Hours: 8:00 am – 10:05 pm MTWR
Office Hours: 1:00 pm to 3:00 pm MTWR

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) Group Presentation (Each case will range between 5%-10%) 40%
- Individual Trueblood Case 30%
- Theory Exam 30%

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

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 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, 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.

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 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.

Classroom Behavior:
I do not allow students to have phones out or headphones on or in their ears during class time. If you are late to class, you will not receive any credit for being in a class that day. This includes quizzes, attendance points, etc. Additionally, I reserve the right to dismiss any student from class if they are disruptive or not following the policy.

Class Policies
When assignments that are to be physically or electronically handed to the professor are made, 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.

General Student Policies: 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
  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)
  • johCrisis Text Line: Text HELLO to 741-741

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.
### Schedule

<table>
<thead>
<tr>
<th>Day</th>
<th>Chapter</th>
<th>Textbook Readings</th>
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<tbody>
<tr>
<td>8-Jul</td>
<td>Readings</td>
<td>Syllabus: An Introduction to Course / In Communicating Reality, We Construct Reality &amp; The Role of negative numbers in development of double-entry bookkeeping</td>
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<tr>
<td>9-Jul</td>
<td>1</td>
<td>An Introduction to Accounting Theory / Financial Accounting</td>
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<tr>
<td>10-Jul</td>
<td>2</td>
<td>Accounting Theory and Accounting Research</td>
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<tr>
<td>11-Jul</td>
<td>3</td>
<td>Development of the Institutional Structure of Financial Accounting</td>
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<tr>
<td>15-Jul</td>
<td>4</td>
<td>The Economics of Financial Reporting Regulation</td>
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<td>16-Jul</td>
<td>5</td>
<td>Postulates, Principles, and Concepts</td>
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<td>17-Jul</td>
<td>6</td>
<td>The Search for Objectives</td>
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<td>18-Jul</td>
<td>7</td>
<td>The FASB's Conceptual Framework</td>
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<td>22-Jul</td>
<td>8</td>
<td>Usefulness of Accounting Information to Investors and Creditors</td>
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<tr>
<td>23-Jul</td>
<td>9</td>
<td>Uniformity and Disclosure: Some Policy-Making Directions</td>
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<td>24-Jul</td>
<td>10</td>
<td>International Accounting</td>
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<td>25-Jul</td>
<td>11</td>
<td>Balance Sheet</td>
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<td>29-Jul</td>
<td>12</td>
<td>Income Statement</td>
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<td>30-Jul</td>
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<td>Group Case</td>
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<td>31-Jul</td>
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<td>Group Case</td>
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<td>1-Aug</td>
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<td>Group Case (Individual Case Due)</td>
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<td>5-Aug</td>
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<td>Group Case</td>
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<tr>
<td>6-Aug</td>
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<td>Group Case</td>
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<tr>
<td>Final Exam (7th of August)</td>
<td></td>
<td>Group Case (Final Exam Due)</td>
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The above Schedule is subject to change.