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

Instructor:  Nikki Shoemaker  
Office: 292P Accounting Department/Gerald W. Schlie£ 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: M-R 8:00 - 9:00am  
Other times by appointment

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 Exercises (20pts each)  
Codification Exercises (25 pts each)  
FASB Project  
SEC Project:  
   Written Report  
   Presentation  
   170  
   45  
   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 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 appropriate action will be taken.

Skill-Building Exercises:
As noted above in Course Requirements, the skill-building exercises count for a maximum of 140 points out of the 650 possible points for the course. These exercises require a written response from you that can be submitted online through D2L. All skill-building exercises are to be completed on the due date listed in the tentative course schedule below. Each exercise is 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.

Codification Exercises:
As noted above in Course Requirements, the codification exercises count for a maximum of 125 points out of the 650 possible points for the course. These exercises require you to read an excerpt from the FASB Accounting Codification and write your interpretation of the codification using layman’s terms. All codification exercises are to be completed on the due date listed in the tentative course schedule below. Each exercise is worth 25 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 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 benefit 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 on 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 a source 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>
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<tbody>
<tr>
<td>Week of May 13</td>
<td>Introduction</td>
<td>• Read the Getting Started module content, notably syllabus, Semester Calendar, grammar tips, and grading.</td>
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| Week of May 20        | Chapter 1: Communicating for Professional Success                       | • Read and/or watch the content for Ch. 1 & 3.  
• Submit Codification Exercise 1: Unconditional Purchase Obligation (D2L Dropbox) by Friday, May 24, 11:59pm. |
|                       | Chapter 3: Verbal and Nonverbal Messages                                |                                                                                                                                           |
| Week of May 27        | Chapter 4: Listening and Learning                                       | • Read and/or watch the content for Ch. 4.  
• Submit Codification Exercise 2: Inventory Cost (D2L Dropbox) by Friday, May 31, 11:59pm.                                          |
| Week of June 3        | Chapter 5: Perspective Taking                                           | • Read and/or watch the content for Ch. 5 & 6.  
• Submit Codification Exercise 3: Interest Capitalization and the “Evaluate Your Conflict Style” Skill-building Exercise (D2L Dropbox) by Friday, June 7, 11:59pm. |
|                       | Chapter 6: Effective Team Communication                                 |                                                                                                                                           |
| Week of June 10       | FASB Project                                                            | • Research the FASB Exposure Document posted on D2L.  
• Turn in a draft memo on proposed FASB changes (D2L Dropbox) by Friday, June 14, 11:59pm.                                             |
| Week of June 17       | 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, July 5, 11:59pm.                                         |
| Week of June 24       | FASB Project (continued)                                                | • Review my comments on your memo and turn in the final, corrected memo (D2L Dropbox) by Friday, June 28, 11:59pm.  
• Read and/or watch the content for Ch. 11.  
• Submit Codification Exercise 4: Revenue Recognition (D2L Dropbox) by Friday, June 28, 11:59pm.                                       |
|                       | Chapter 11: Major Goals for Presentations                               |                                                                                                                                           |
| Week of July 1        | 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, July 5, 11:59pm. |
| Week of July 8        | 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 Codification Exercise 5: Fair Value Measurement (D2L Dropbox) by Friday, July 12, 11:59pm. |
| Week of July 15 | SEC Project | • Research the SEC Accounting and Auditing Enforcement Releases (AAER) on D2L  
• Pick one AAER for your project  
• Prepare and submit your AAER Draft Written Report by Friday, July 19, 11:59pm. |
|-----------------|-------------|---------------------------------------------------------------------------------|
| Week of July 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, July 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, July 26, 11:59pm. |
| Week of July 29 | SEC Project (continued) | • Make adjustments to your video presentation based on the related Skill-building exercise and turn in your presentation (D2L Dropbox or Email) by Friday, August 2, 11:59pm |
| Week of August 5 | SEC Project (continued) | • Turn in your final SEC Written Report by Wednesday, August 7, 11:59pm |