THE UNIVERSITY OF TEXAS AT TYLER  
COLLEGE OF BUSINESS & TECHNOLOGY  
Fall 2017 Semester

COURSE NUMBER: ACCT 5385

COURSE TITLE: Research in Accounting Theory

INSTRUCTOR: Dr. Mary Fischer


A subscription to the Wall Street Journal is required for reference materials, current topics, critiques and class presentations. [WSJ.com/studentoffer](http://WSJ.com/studentoffer) online sign-up sheet.

Additional reading and research materials will be assigned. Materials will be provided, can be obtained from the www, downloaded from UT Tyler’s library databases or posted on the course Canvas site.

DESCRIPTION: This course investigates the elements of accounting theories and their implications. Accounting policy, research, and standard setting are examined. The course integrates recognition, reporting, analysis, theory, and guidance codification as it pertains to comprehensive financial accounting information as well as other topics concerning financial statement preparation and presentation.

PREREQUISITE: ACCT 3312 or the equivalent

COURSE OBJECTIVES:

1. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:
   1. Explore accounting standards framework, international accounting standards, and generally accepted accounting principles for documenting business financial activities.
   2. Research and critique accounting theory and principles utilized in development of proposed accounting recognition and reporting.
   3. Analyze a financial report utilizing the current and proposed GAAP and explain the decision usefulness of the information.
   4. Explore academic research in accounting and its usefulness incorporating an understanding of the foundation of accounting (the rules, theories and concepts that
define what accounting is and what it is becoming.

2. COMPETENCIES TO BE DEMONSTRATED IN THIS COURSE INCLUDE:
   1. COMPUTER-BASED SKILLS:
      A. WORK PROCESSING – computer spreadsheets may be used by students to
         prepare their assignments
      B. SPREAD SHEET - see above
      C. PRESENTATION SOFTWARE – may be used in this course
      D. DATA BASE MANIPULATION - Access may be used by students in this
         course but is not required
      E. INTERNET SEARCH SKILLS – to be used in this class to obtain accounting
         standards, FASB documents, financial statement information, international
         accounting standards, journal articles that relate to class discussions and other
         materials as appropriate.
   2. COMMUNICATION SKILLS:
      A. WRITTEN
         a. REPORT ORGANIZATION - used to present assignments and
            research reports.
         b. REFERENCING – when other’s work is used as an explanation of the
            assignment response, referencing will be required.
      B. ORAL - students must participate in classroom and research paper
         presentations.
   3. INTERPERSONAL SKILLS:
      A. TEAM-BASED ABILITIES – INTRA-GROUP AND INTER-GROUP
         COOPERATION – team assignments may be used in this class
      B. LEADERSHIP – students are expected to take the lead in discussion of
         various topics in class during the semester
      C. CONFLICT RESOLUTION – not a prescribed part of this class although
         students may engage in the resolution of differences when presenting
         materials.
   4. PROBLEM SOLVING (CRITICAL THINKING):
      A. CONCEPTUAL THINKING – students are expected to review SFAS, CFAS,
         IFRS, or AICPA guidance and demonstrate how the guidance impacts the
         course’s knowledge objective topics
      B. GATHERING AND ANALYZING DATA – again with the acquisition of
         SFAS, ASU, AICPA or other guidance, decision reporting, data gathering
         may be different
      C. QUANTITATIVE/STATISTICAL SKILLS – use in the development of
         assignments
      D. CREATIVITY AND INNOVATION – not a required aspect of the class but a
         welcome addition
   5. ETHICAL ISSUES IN DECISION MAKING AND BEHAVIOR: A basic
      consideration in accounting data gathering and decisions
   6. PERSONAL ACCOUNTABILITY FOR ACHIEVEMENT:
A. MEETING DEADLINES – students are obligated to present assignments on the date prescribed in course handouts.
B. QUALITY OF WORK PERFORMED – students are expected to present quality work and examination materials. Quality performance receives a quality grade.

7. COMPETENCE IN BASIC BUSINESS PRINCIPLES
   A. COMPETENCE IN MAJOR FIELD AND GROUNDING IN OTHER MAJOR CORE AREAS. Students are expected to analyze and solve accounting problems and financial operating decisions related to recognition and reporting. Global and real world examples enhance the analysis and operating decisions proposed or implemented.
   B. AWARENESS OF INTERNATIONAL AS WELL AS DOMESTIC IMPLICATIONS OF BUSINESS DECISIONS  See item A above.
   C. UNDERSTANDING AND APPRECIATION OF STRATEGIC IMPACT OF BUSINESS DECISIONS -

3. OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE INCLUDE:
Understand the foundation of accounting.
Identify and describe different classifications of accounting.
Be able to restructure financial information in the proposed financial statements using their basic form.
Define and explain proposed financial statement terminology.
Use literature and published research to analyze accounting concepts and reports.
Demonstrate how accounting rules affect the financial statements.
Apply valuation and matching concepts for financial information using valuation methodologies.
Relate the accounting concepts pertaining to expense recognition: matching, objectivity, and conservatism.
Identify specific items reported in the financial statements, and why the items are reported separately.

CLASS MEETING: Wednesday nights 6:00 to 8:50 pm in BUS 104

TEACHING METHOD: Discussion, problem solving and financial reporting analysis.

OFFICE & TELEPHONE NUMBER: BUS 118  903-566-7433

OFFICE HOURS: Wednesday and Thursday afternoons as posted and other times by appointment

TOPICS COVERED:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Classroom Hours</th>
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<tbody>
<tr>
<td>Accounting concepts and reporting</td>
<td>11</td>
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<tr>
<td>US and international financial accounting and reporting</td>
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Proposed accounting and reporting formats
Accounting research methodology and processes

FASB CODIFICATION:
The CBT has arranged for searchable access to the Professional Codifications. Go to www.aaahq.org Select Research then Select FASB-GARS-Academic-Accounting-Access Select the FASB User Login to enter the user information. As of September 1, 2017, the following user information will take you to the Codification.

Username       AAA51954
Password        c63hKHR

EVALUATION:
Your grade in the course will be based on the following criteria:

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<tr>
<th>Component</th>
<th>Percentage</th>
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<tr>
<td>Class participation</td>
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<tr>
<td>Written assignments</td>
<td>30%</td>
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<tr>
<td>Exams</td>
<td>15%</td>
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<tr>
<td>Presentations</td>
<td>15%</td>
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<tr>
<td>Research Paper</td>
<td>20%</td>
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PARTICIPATION AND ATTENDANCE
Because of the importance of your participation in this course, you should monitor the Blackboard on a continuing basis for new material or assignment changes. You will be excused for university excused absences but you should let me know before the event. Work related obligations and illnesses will also be excused but some evidence of the obligation/illness must be provided for my records.

Make-up presentations or exams will not be scheduled.

COLLEGE OF BUSINESS ETHICAL GOALS:
The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the College of Business and Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business and Technology at The University of Texas at Tyler will:

Ensure honesty in all behavior, never cheating or knowingly giving false information.
Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
Develop an environment conducive to learning.
Encourage and support student organizations and activities.
Protect property and personal information from theft, damage and misuse.
Conduct yourself in a professional manner both on and off campus.

STUDENTS RIGHTS AND RESPONSIBILITIES
To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:
http://www.uttyler.edu/wellness/StudentRightsandResponsibilities.html

GRADE REPLACEMENT/FORGIVENESS
If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.

STATE-MANDATED COURSE DROP POLICY
Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the 12th day of class.

Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar’s Office and must be accompanied by documentation of the extenuating circumstances. Please contact the Registrar’s Office if you have any questions.

DISABILITY SERVICES
In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. If you have a disability, including a learning disability, for which you request an accommodation, please contact Ida MacDonald in the Disability Support Services office in UC 282, or call (903) 566-7079.

STUDENT ABSENCE DUE TO RELIGIOUS OBSERVANCE
Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

STUDENT ABSENCE FOR UNIVERSITY-SPONSORED EVENTS AND ACTIVITIES
If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

SOCIAL SECURITY AND FERPA STATEMENT:
It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students
have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

**DISHONEST STATEMENT**
Faculty expect student to perform at a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work deployed by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty include, but is not limited to, statements, acts or omissions related to admission for enrollment of the award of a degree, and/or the submission, as one’s own work of material that is not one’s own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students found to be dishonest are subject to disciplinary proceedings.

**EMERGENCY EXITS AND EVACUATION**

Everyone is required to exit the building when a firm alarm goes off. Follow Dr. Fischer’s directions regarding the appropriate exit. If you require assistance during an evacuation, inform Dr. Fischer in the first week of class. DO NOT re-enter the building unless given permission by University Police, Fire Department or Fire Prevention Services.

Additional University policies and information can be found at the following; [http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf](http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf)