ACCT 5406 – Research and Professional Writing in Accounting

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E-mail address: stuerkep@umsl.edu  Phone: (314) 516-6132
MyGateway: mygateway.umsl.edu (Course: ACCTNG5406)
Office Hours: Saint Louis: Mondays and Wednesdays, 3:00 – 4:00 p.m., and other times by appointment
Kansas City: Thursday, August 27, 4:30 – 7:30 p.m., and one or two additional dates to be determined.

Course Description:
This course employs the professional accounting literature and authoritative databases to analyze contemporary issues in accounting. Students will refine their communication skills in preparation for leadership roles in the accounting profession.

TEXTS:
Required:
A dictionary.
Other readings and cases as assigned, available through the course site on My Gateway.

Recommended:

FASB Accounting Standards Codification
You will have access to the FASB Accounting Standards Codification (ASC) through a link in My Gateway, under Docs and Assignments. You must access the ASC through this link with your SSO login. The link is designed to open the file in a new window.

Internet Materials:
Cases and assignments will be posted to My Gateway during the semester. I also use My Gateway and university (UMSL) email to keep in touch with students in my classes. Please make sure that you have a “My Gateway” account, and check both the class page and your University email account regularly. For more information, log on to http://mygateway.umsl.edu/. Also, please feel free to contact me by email at any time with any questions you may have. I respond to my email regularly.

All assignments and exams will be submitted through My Gateway. All graded materials will be returned electronically through My Gateway.

Background Reading
A thorough understanding of this material is necessary for your success in the course. These readings should be completed promptly.

FASB ASC, *About the Codification*. Available on the FASB ASC website from the home page.

YOUR COURSE OBJECTIVES:
1. Become an effective user of financial accounting research systems.
2. Develop your ability to apply material in the authoritative literature to specific accounting issues.
3. Develop your ability to write about accounting issues and their resolution.
4. Create a base upon which continued learning can be built, via active participation and group interaction in addressing unstructured problems.
5. Strengthen your ability to identify issues, to search for and identify useful information, and develop a well-reasoned conclusion.

This course is intended to help you improve your ability (1) to identify the issues in an unstructured problem and develop a solution to that problem and (2) to write as an accounting professional. You will develop your ability to
identify the accounting issue in a case, search the authoritative literature, interpret the results of your search, write a professional response to the issue in that case, and edit the writing of your peers. While cases often include inherent ambiguity in the descriptions, this will more closely resemble situations you will encounter in your workplace after you complete your graduate studies. Some of the cases we will use in this course were developed by the national research staff at Deloitte from actual research questions addressed to them.

COURSE POLICIES
Prerequisites:
The prerequisites for this course for UMSL students are ACCTNG 4401, Financial Accounting and Reporting III, and enrollment in the Master of Accounting program. The prerequisites for this course for UMKC students are ACC 311, Intermediate Accounting II, and enrollment in the Master of Science in Accounting program.

*The ability to write correctly in English as it used in the U.S. is assumed.* All assignments and examinations will contain a substantial graded component for correct English usage.

Classroom procedure
Each class meeting, you will discuss solutions to that day’s case, demonstrate and discuss the use of the FASB Accounting Standards Codification, work on further applying guidance found in the codification, edit the work of your peers, and begin work in assigned groups on the next week’s case. Each week, your assigned group must complete and submit the research question and plausible alternative sections of your research memo for the case solution before the end of the evening.

Grading:

| Written case assignments and other assignments | 25% |
| Writing improvement during semester | 5% |
| Peer editing | 5% |
| Class participation | 5% |
| Midterm exam | 25% |
| Final exam | 25% |
| Academic Integrity | 10% |

Tentatively, grades will be assigned as follows:

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<thead>
<tr>
<th>Percentage</th>
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<tbody>
<tr>
<td>91.0 – 100</td>
<td>A</td>
<td>81.0 – 88.99</td>
<td>B</td>
<td>71.0 – 78.99</td>
<td>C</td>
</tr>
<tr>
<td>90.0 – 90.99</td>
<td>A-</td>
<td>80.0 – 80.99</td>
<td>B-</td>
<td>70.0 – 70.99</td>
<td>C-</td>
</tr>
<tr>
<td>89.0 – 89.99</td>
<td>B+</td>
<td>79.0– 79.99</td>
<td>C+</td>
<td>0 – 69.99</td>
<td>F</td>
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</table>

Written Case Assignments
For each case we cover, you will prepare a written solution. This solution will be your own work, and will be in two parts: (1) a research file memorandum, including a statement of the issue or problem, plausible alternative solutions, your research strategy, your findings, and your recommended solution, and (2) a communication memorandum. These memos should be double-spaced, well-written, and free of grammar, spelling, and punctuation errors. The two parts should be in separate documents, and will be submitted separately through My Gateway. The case solutions are due at the start of class as assigned. No late solutions will be accepted.

After the case has been discussed, you will revise your communication memo. You will have the opportunity to correct your solution to the issue posed in the case, and you will exchange communication memos with another student for peer editing before submitting a revised communication memo. Your revised communication memos are due no later than 8:00 a.m. on the Thursday following discussion of the case. No late revised communication memos will be accepted. I will grade your revised communication memo in conjunction with the communication memo you turned in at the beginning of the class meeting when the case was discussed.

At the time you submit your revised communication memo, you must also submit a copy of the memo you peer-edited. You should use “Track changes,” which will show the changes and comments you made. Your name and the name of the original author of the memo must be included in the upper right corner of the first page.
Other Assignments
For the first class meeting, you must prepare a single-page PowerPoint file introducing yourself, using a template that I will provide. For the second class meeting, you must complete an exercise requiring you to obtain the formal definitions for a list of accounting terms. For the third class meeting, after you complete the memos for the first case, you will be asked to use my grading rubric for memos to grade the case of another student. Instructions, due dates, and all necessary materials for these assignments are available on My Gateway under Docs & Assignments. These items must be submitted through the Assignment function on My Gateway. Timely and appropriate completion of these items will be included in your written cases grade.

Examinations
The midterm and final examinations will each be a simple case requiring the use of the FASB Accounting Standards Codification and a well-written response to the case. In addition to the Accounting Standards Codification, you may use your dictionaries for these exams, but no other resources. More detail will be provided before each exam.

The midterm examination will be given during the regularly scheduled class time. The final exam will be given during the UMSL regular final exam time. Examinations will be given at other times only under extenuating circumstances, and only when prior arrangements have been made with the course instructor.

Class participation
Your class attendance and participation in class discussion are essential for your success in the course. Participation in class discussion will be 5% of your grade.

Your class participation grade will be based on both the frequency and quality of your oral contribution to the class discussion of the issues, research, and interpretations of the authoritative literature for a case. It is important to be able to communicate your solutions and ideas to your peers, both in class and in your work setting. It is also important to be able to support your assertions with logic and reliable evidence, and to express yourself courteously in a group setting. Finally, it is important to be able to listen attentively to your peers and allow them time to speak. Remember that the process of working with and applying the Accounting Standards Codification and professional literature and communicating the appropriate treatment for the issue of the case is the goal of the course.

If you must miss class, please communicate with me in advance so that I can arrange group assignments to allow for your absence. You must still complete all work for the day, and must communicate with other members of the class for information about the class discussion and to arrange for peer editing of your communication memo.

At the end of the semester, you will be asked to evaluate your class participation, peer-editing, and writing improvement. Completion of this evaluation is a required component of the course.

Professional Ethics and Academic Integrity
Academic integrity is essential in all university classes. It is especially important for those who hope to enter the accounting profession. While I do not expect to encounter instances of cheating in this class, you should be aware that I take academic integrity very seriously, and that there will be significant consequences if you are caught cheating. Academic dishonesty is defined in the University Bulletin at http://bulletin.umsl.edu/academicintegrity/ and at http://www.umsl.edu/services/academic/policy/academic-dishonesty.html, and includes both plagiarism and copying the work of another student, as well as allowing another student to copy your work. Ignorance will not be permitted as an excuse. Any instance of academic misconduct will result in a grade of 0 for the related assignment and a grade of 0 for academic integrity. As University of Missouri policy requires, I will report all incidents of academic dishonesty to the Office of Academic Affairs.

The risks of academic dishonesty far outweigh any impact the material might have on your grade if you are not caught. University penalties for academic dishonesty (as determined by the Office of Academic Affairs) can be as strong as expulsion from the university. Do yourself a favor – don’t let your academic record reflect poorly on your personal integrity.

Professional ethics also includes professional and respectful behavior in the classroom. This includes class discussions, group work in class, and your interactions with your peers in person and by email. I expect professional behavior at all times.
Withdrawal Policy
Any student who drops this course before September 30 (5:00 p.m.) will be given an "Excused" grade. Between September 30 and November 16 (4:00 p.m.), a student will be given an "excused" grade only if he or she is earning a passing grade at the time the request is made. A student is earning a passing grade if the average of all exams, writing exercises, and collected assignments given to date is 70% or greater. No scores will be dropped in computing this average. No one will be given an "excused" grade after November 16 at 4:00 p.m. Exceptions to this policy will be made only under extremely unusual conditions. Please note the above dates. Lack of awareness of these dates is not sufficient reason to grant an exception to this policy.

Special Needs
If you have a health condition or disability which requires accommodation to enable you to effectively participate in this class, please contact the Disability Access Services Office in 144 Millennium Student Center at 516-6554 as soon as possible. This office will appropriately assess your individual needs, maintain your disability documentation confidentially on file, and coordinate appropriate classroom accommodations on your behalf.

In addition, please arrange to meet with me in my office so that we discuss accommodations to meet your academic needs in this class. I will gladly make any accommodations as determined by Disability Access Services.

University of Missouri System Title IX Policies:
Mandatory Reporting: Under Title IX, all UMSL faculty, staff, and administrators (with limited exception) are obligated to report any incidents of sexual harassment, sexual misconduct, sexual assault, or gender discrimination to the Student Affairs office and/or other University officials. This ensures that all parties are protected from further abuses and that victim(s) are supported by trained counselors and professionals.

Words of Advice
Do not wait until the weekend to work on your assignments. If you do so, you will not have time to think about what you find, or to revise your work. You also may not have access to the codification. The FASB occasionally must perform maintenance on the ASC, and typically schedules this for the weekend. At those times, the ASC will be unavailable for most of the weekend. Begin your work early!

This class will require consistent work throughout the semester. I know that life events sometimes cause difficulties for students, and will work with you to the extent it is possible. However, I cannot do so if you do not keep me informed. The end of the semester is too late for me to help you make any additional arrangements to accommodate your circumstances. Please be certain that I will always keep your personal circumstances confidential.

If you need help, it is best to contact me as soon as you run into difficulty. If you are performing poorly and you do not contact me until the end of the course, there will be little that I can do to help at that point.

Please feel free to contact me by e-mail at any time. I check my email regularly, and try to respond as quickly as possible. Also feel free to reach me by telephone in my office, or to leave a voicemail message if I am not in.

TENTATIVE COURSE CALENDAR
Note that the following schedule is tentative, and may be adjusted during the semester if necessary. Any necessary changes to the calendar will be announced in class, and posted to My Gateway. All readings listed on a specific day should be completed before the start of class on that day. All assignments listed on a specific day are the cases that will be covered in class that day. Memos documenting your solution to the case are due at the start of class on that date. No late memos will be accepted.
<table>
<thead>
<tr>
<th>Date</th>
<th>Cases due for discussion and activities for this day</th>
<th>Required Reading, Materials to obtain from My Gateway and review before class</th>
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</thead>
<tbody>
<tr>
<td>August 24</td>
<td>Introduction to the course and the FASB Accounting Standards Codification, in-class activities <strong>Introduction PowerPoint due at 2:00 p.m.</strong></td>
<td>A Plain English Handbook (SEC)</td>
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<tr>
<td>31</td>
<td>In-class case using the FASB Accounting Standards Codification <strong>Accounting definitions due</strong></td>
<td>FASB ASC <em>About the Codification</em> Research Memo Template</td>
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<td>September 7</td>
<td>Labor Day, no class</td>
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<tr>
<td>14</td>
<td>Planning to Refinance <strong>Graded case due by 9:00 a.m.</strong></td>
<td>Lanford Manufacturing</td>
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<tr>
<td>21</td>
<td>Lanford Manufacturing</td>
<td>Ghouls R Us</td>
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<tr>
<td>28</td>
<td>Ghouls R Us</td>
<td>Shelden</td>
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<tr>
<td>October 5 *</td>
<td>Shelden</td>
<td>Blazing Grills</td>
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<td>12</td>
<td>Blazing Grills</td>
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<tr>
<td>19</td>
<td>Midterm exam</td>
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<tr>
<td>26</td>
<td>Review of Exam</td>
<td>Hearts ’R Us (TB)</td>
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<tr>
<td>November 2</td>
<td>Hearts ’R Us</td>
<td>Walston</td>
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<td>9</td>
<td>Walston</td>
<td>Garrett Industries</td>
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<td>16 **</td>
<td>Garrett Industries</td>
<td>Bricks and Mortar (TB)</td>
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<tr>
<td>23</td>
<td>Fall Break – no class</td>
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<tr>
<td>30</td>
<td>Bricks and Mortar (TB)</td>
<td>Gainey Auto (TB)</td>
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<tr>
<td>December 7</td>
<td>Gainey Auto (TB) <strong>Course self-evaluation due</strong></td>
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<td>14</td>
<td>Final Exam, 7:45 – 9:45</td>
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*Last day to drop course with automatic "Ex" grade

**Last day to drop course, deadline 4:00 p.m.

TB: Deloitte Foundation Trueblood case