

ACC 5402 Professional Accounting Research

Class location

Wednesday night 6:00-8:30
ESH104

Instructor Information

Professor Jennifer Reynolds-Moehrle
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Office hours: Zoom hours at mutually convenient times

Required Text and Database subscription

No text required – I will post pdf of readings in Canvas.

FASB codification website (there is also a link for this on Canvas course page)
<https://apps.umsl.edu/webapps/ITS/fasb/> (use your SSO ID login and password for access
- do not let anyone use this site outside of this course)

Some of the cases will require us to use IFRS so you should register for the **free** access to IFRS at
www.ifrs.org

Class Format

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Your input is crucial to the success of this course. I have not planned on spending too much time lecturing on how to do research (Other than our first 2 meetins!). Rather, we will spend most of our time doing the research. Because of the structure of the class, each of you should have ample opportunities to develop and enhance your research skills. I believe that your views and experiences can add value to the class and so I encourage you to share both.

Basic class format: we will use the first half for discussion and the second half for research.

The discussion time will be used primarily to introduce the process and the tools early in the semester. Later in the semester, this time will shift to discussion and presentation of research from the previous week's research case. Students are responsible for these discussions and presentations.

The research will be conducted both individually and in small groups (2-3 students per group). It is my goal that we will be able to get the bulk of the research done during class time so groups will not generally be required to meet outside of class time but are encouraged to use CANVAS group space to continue conversations and discussions. You should expect some group contact to be necessary to finalize case decisions.

Writing Assignments

Each student will prepare a 4-6 page write-up of each case. Assignments will be turned in via Canvas before the following class begins.

Each student will be responsible for a blind grading of another student's case for each assignment. Additionally, each student will complete a response to discussion questions in class, following the weekly presentations. These two activities will be part of the participation grade.

Research Cases

The cases will come from the DeloitteTrueblood Seminar case set, found at <http://www2.deloitte.com/us/en/pages/about-deloitte/articles/trueblood-case-studies-deloitte-foundation.html>

These cases are based on actual research questions posed to the Deloitte national research staff. Typically management has proposed a given reporting strategy and the auditors have to determine the propriety of the reporting. I have selected cases that range in complexity, including topics you have not covered in prior accounting courses. One very noticeable difference between this course and your other accounting courses – I will not be spending time teaching you how to do the accounting. It is your responsibility to figure it out. You may find it helpful to refer back to your accounting textbooks (audit, intermediate, and advanced) for guidance on specific reporting issues. Look at each case before class to see which text(s) might be most useful and have those texts handy if you would like.

Exams

There will be one midterm and a final exam. The mid-term will be given during the first half of Class 8. As for the final - look for more details later! For now, plan on taking it at the scheduled time.

Grading

Grades will be based on the case write-ups (8 write-ups for 60%), 2 exam scores (20%), and class participation (writing reviews for classmates and in class participation 20%). You can not get participation points without being in class to participate.

Drop Policy

The last drop date for the semester is April 19. Until that date, I will drop you with an excused grade if you have more than 60% of the points for the course through your drop date. There can be no drops after April 19.

ACADEMIC DISHONESTY

I don't expect to have to deal with academic dishonesty this semester but I feel it is necessary to be clear on where I stand. Academic dishonesty is never worth the risk. It can not only result in the maximum punishment of expulsion from school, but can at a minimum send a damaging signal to future employers regarding your integrity. I make no distinction between cheating on papers or exams. For this course the use of case solutions found online is considered academic dishonesty as is using a classmate's case as a "starting point" for your own. The official policy for student conduct can be found at the following link,

<http://www.umsl.edu/~studentplanner/Policies%20and%20Procedures/conductcode.html>

OTHER INFORMATION

Students with disabilities who believe that they may need accommodations in this class are encouraged to contact the **Disability Access Services Office in 144 Millennium Student Center at 516-6554** as soon as possible to ensure that such accommodations are arranged in a timely fashion.

Spring 2020

DATE	Class number	TOPIC	CASE TITLE
Jan. 20	1	ESH 104 Introduction of research process and chapters 1 -4 (Z). Use second half to introduce FASB Codification site. (readings posted after class on Canvas)	
27	2	ZOOM class - More on Codification and cover writing style ideas (SEC Plain English) Chapter 5 and 6 of Ziebart – communicating results and evaluating evidence. Discussion of complex problem diagrams. Use second half for memo critiques and outline write-ups.	
Feb. 3	3	ESH 104 TBA case in class: cover entire process, group write-ups posted in Canvas by Sunday, Jan 31 at 11:59pm.	TBA
10	4	ZOOM class - Critique of memos. Use second half for DT case one.	To Dilute or Not to Dilute
17	5	ZOOM class - Presentation of case one (everyone presents) and prelim on case 2. Use second half for DT case 2	Targeted for Termination
24	6	ZOOM class - Presentation of case 2 and prelim on case 3. Use second half for DT case 3.	Pesky part 1
Mar. 3	7	ZOOM class - Presentation of case 3 and prelim on case 4. Use second half for DT case 4.	Pesky part 2
10	8	ESH 104 Exam 1. Use second half for DT case 4 as needed.	
17	9	ZOOM class - Presentation of case 4 and prelim on case 5. Use second half for DT case 5.	Justified Wages
24	10	ZOOM class - Presentation of case 5 and prelim on case 6. Use second half for DT case 6.	Hi-Tech Commerce Co
Apr 7	11	ESH 104 Presentation of case 6. Use second half for DT Case 7.	Rose Marketing
14	12	No meeting this week – continue work on case 7.	
21	13	ZOOM class - Case 7 discussion. Use second half for Final Case	TBA
28	14	Final case research , negotiation and write-up. No class meeting this week – there will be a schedule for last case milestones online.	
May 5	15	ESH 104 Final case presentation and current topics wrap.	
13	16	Final Exam due by 8:30 PM – turn in thru Canvas.	