Professor: Roger B. Daniels

Location: Beatty 402

Contact: danielsr@cofc.edu; 843.953.8041 (office); 843.568.1589 (mobile)

Office Hours: Monday and Wednesday 10:30 to 12:00 noon
Tuesday and Thursday 11:00 to 12:00 noon
Other Times by Appointment

You may reach me via my cell phone, office phone, and/or email.

Course Description:
A required seminar course that explores the rationale and structure of accounting theory including the concepts underlying current accounting thought. Students will conduct research and complete a thesis that bears to their intended area of practice that facilitates a broadened perspective by exploring relevant technical constructs in a theoretical context.

Grading:
Your grade will be a function of the relative quality of your work:

Midterm Exam: 100 points
Second Exam 100 points
Fall Thesis: 150 points
Thesis Presentation: 50
Portfolio 100 points
Class Participation and Preparedness: 100 points

Based upon the quality of your work, grades will be assigned accordingly (earned points divided by total points possible):

A =90% (Quality of student’s work is distinguishably higher than peers)
B+ =87%
B =80% (Quality of student’s work is good with no deficiencies)
C+ =77%
C =70% (Quality of student’s work is deficient)
F =below 70% (Quality of student’s work is unacceptable)
Exams:
Both exams will be during our scheduled class time. The contents of the exams will reflect the required readings attached to this syllabus as well as seminar discussions.

Fall Thesis:
The Fall Thesis is an integral component of your educational experience as an Accountancy graduate student and should relate to your intended area of practice. The proposal is due during the fourth week of class (September 15 and September 17) where you will be required to present your idea in the form of a thesis statement, a bibliography with no less than 15 sources, and a one page introduction. I will evaluate your proposals and provide feedback both during class and after reflecting on your written documents.

The final paper should contain no less than 20 bibliographical citations with a minimum length of 15 double-spaced (11 font Arial) pages. Margins should be approximately 1.5 inches on the left and 1.0 inches on the top, bottom and right.

Portfolio:
Each student is to maintain a portfolio of their work for the semester. The portfolio must include answers to the provided questions as well as the questions and answers developed by the student. The portfolio should include ancillary articles and materials that bear to the seminar discussions, including materials relevant to the current events related to the study of accounting theory. The Portfolio is due at the time of the second exam on Tuesday, November 3.

Class Participation and Preparedness:
You are expected to be prepared for each class. Accounting Theory is a seminar which means that each student is to be an active participant in facilitating class discussion. It is important that each of you adequately prepare by reading and completing all assignments.

Class preparedness will be tested and tracked via a lottery system where each student will be identified for the semester by the card that they draw on the first day of class. Everyone begins the semester with 100 points for their Class Participation and Preparedness grade. Each day, the card deck will be shuffled and between four to six students will be selected to provide answers to the selected questions as well as to state their own individual questions and answers. Students deemed not prepared will receive up to an 8 point penalty on their Class Participation and Preparedness grade. If a student is absent and their card is drawn, an 8 point penalty is automatic.

Since many of our readings are historical in nature, it will be important that you bring into class current events related to accounting standard setting, auditing, SEC, economy, finance, etc., that pertain to the assigned readings. These should be added to your portfolio. Share the things that you find with the class as that makes for interesting discussions and adds context to what we are studying.
In addition to answering all questions and completing all assignments you are to prepare an executive summary of each reading that is assigned that is to be added to your Portfolio. Your summary should include the bibliographical citation of the article at the top of the page with your name in the upper right corner. Summaries should be no more than one single-spaced page and address all important issues of the article assigned.

Peer-evaluations of other students’ thesis presentations will be considered a component in class participation grade. It is expected that each student will actively listen, ask reasonable questions where appropriate, and provide a fair and honest evaluation of each thesis presentation.

**Attendance:**
Attendance in this course is mandatory. For each absence, you will be penalized half a letter grade for the course. Exceptions to this may be made on an ad-hoc basis in consultation with the professor. These exceptions may include but are not limited to death, documented illness, job interviews that have been cleared by the Director, and sanctioned institutional events or functions.

If your card is drawn to answer questions during your absence, then an 8 point penalty will be assessed against your Class Participation and Preparedness grade in addition to the letter grade penalty. On the third absence, the professor reserves the right to either administratively drop you from the course or assign a failing grade.

If an exception has been made for an absence and that person’s card is drawn, the card will be disregarded for that day but that person will be required to answer the next two questions that come from unassigned cards that are drawn on the next day that they attend. Questions accrue and result in arrearages with respect to absences.

**Other Policies:**
Cheating or plagiarism in any form may result in a failing grade for the course. Each student must do his or her work independently. Please refer to the College of Charleston Student Code of Conduct and other authoritative statements regarding academic integrity.

The use of all PDA devices including computers, cell phones, blackberries, and other communication devices is expressly forbidden during class. Texting during class is rude and disruptive. Violations of this policy will result in severe grade penalties (up to one letter grade per infraction for the course). Sleeping, chatting with your neighbor, or other disruptive behavior during class will result in similar grade penalties.

The policies and provisions of this syllabus are subject to change.

The College of Charleston complies with the Americans with Disabilities Act. Please see me privately if you need assistance.
Week One (August 25/ August 27)
Introduction to the Accounting Theory/Landscape of Accounting Theory


Week Two (September 1/ September 3)


Week Three (September 8/ September 10)


Week Four (September 15/ September 17)
Thesis proposals due at the beginning of class Tuesday, September 15 to include: (1) one paragraph statement of thesis, (2) minimum of one page introduction, and (3) no less than 15 bibliographical citations. Each student will have no more than 10 minutes to state their thesis and discuss the relevant supporting literature. (Random order over both days).
Week Five (September 22/ September 24)


Week Six (September 29/October 1)


Week Seven (October 6/October 8)


Week Eight (October 13/ October 15)
Tuesday, October 13: Midterm Exam

Thursday, October 15:
**Week Nine (October 20/ October 22)**
Fall Break: October 20
October 22:


**Week Ten (October 27/ October 29)**


**Week Eleven (November 3/ November 5)**
November 3- Exam Two/Portfolio Due
November 5- Thesis Presentations

**Week Twelve (November 10/ November 12)**
Thesis Presentations

**Week Thirteen (November 17/ November 19)**
Thesis Presentations

**Week Fourteen (November 24/ November 26)**
Thanksgiving Break

**Week Fifteen (December 1/ December 3)**
Thesis Presentations

**Friday, December 11 by Noon**
Thesis, including bibliographical references due