ACCT 500- Accounting Theory
Accountancy Graduate Program
School of Business
Professor Roger B. Daniels
Fall 2018

Professor: Roger B. Daniels

Location: Beatty 402

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Office Hours: Tuesday and Thursday: 1:30 to 3:00
       Wednesday: Noon until 2:30
       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:

Exam One: 100 points
Exam Two: 100 points
Fall Thesis (final document): 200 points
Thesis Proposal including brief presentation: 50 points
Final Thesis Presentation: 50
Portfolio 100 points
Class Participation, Citizenship, and Preparedness: 50 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:**
The content 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 sixth week of class (September 25 and September 27) 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 18 double-spaced (11 font Arial) pages (excluding the bibliography). Margins should be 1.5 inches on the left and 1.0 inches on the top, bottom and right.

The proposal and final thesis should be written professionally, not in first person, with appropriate headings, pagination, and properly marked exhibits.

The style and format of the thesis should generally follow:


The final version of the thesis is due by noon on Wednesday, December 5. Students not meeting this deadline or those who submit a substandard document will be subject to fail the course.

**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 on Thursday, November 8 by 5:00 pm.

**Class Participation, Citizenship 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.

Citizenship means being a positive, respectful, and engaged participant in every class. It is expected that you will listen to others while they are speaking or presenting and engage in respectful and meaningful dialogue. It is disrespectful to distract yourself with mobile devices while someone is presenting material or discussing an issue.
Class preparedness will be evaluated and tracked via a lottery system. Everyone begins the semester with 100 points for their Class Participation and Preparedness grade. Each day, between four to six students will be randomly selected to provide answers to the selected questions and comment on current events that they have identified. In some cases, students will be asked to write their own questions and answers to assigned readings. Students deemed not prepared when they are called upon will receive up to an 8 point penalty on their Class Participation and Preparedness grade. If a student is absent and they are randomly selected, the 8 point penalty is automatic.

Since many of our readings are historical in nature, it will be important that each day 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 which 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 two single-spaced pages and provide a broad overview of the issues and concepts of the assigned reading.

**Attendance:**
Attendance in this course is mandatory. For each absence, you will be penalized up to 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.

**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.