ACCT 500 - Accounting Theory  
Accountancy Graduate Program  
School of Business  
Professor Roger B. Daniels  
Fall 2019

Professor: Roger B. Daniels

Location: Beatty 402

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

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
Accounting Theory Topics Assignments- To Be Determined
Class Participation, Citizenship, and Preparedness: 50 points

Based upon the quality of your work, grades will be assigned accordingly:

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 be based upon lecture material, seminar discussions and the required readings.

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 24 and September 26) 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) 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 Friday, December 6. 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 is intended to help you attain a broadened perspective through exposure to literature that expands your knowledge and contextual understanding of accounting. While each student may approach the Portfolio in unique ways, two elements are required:

- Articles and materials that you have identified for each class session. This may include news articles relating to accounting, professional practice, ethics, regulation, etc.

- Details of the required readings. This may include answers to assigned questions or summaries of the articles and related class discussions.

The Portfolio is due on Tuesday, November 26 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. 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 computers, cell phones, 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.

If the College of Charleston closes and members of the community are evacuated due to inclement weather, students are responsible for taking course materials with them in order to continue with course assignments, required readings, and development of their fall thesis. Should this closure occur, we will move the course online through OAKS until the campus reopens.

The policies and provisions of this syllabus are subject to change.
Week One (August 20/ August 22)
Introduction to the Accounting Theory/Landscape of Accounting Theory


Week Two (August 27/ August 29)


Week Three (September 3/ September 5)


Week Four (September 10/September 12)


Week Five (September 17/ September 19)

Exam One
Week Six (September 24/ September 26)
Thesis Proposal Presentations

Thesis proposals due at the beginning of class Tuesday, September 25 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 5 minutes to state their thesis and discuss the relevant supporting literature.

Week Seven (October 1/ October 3)


Week Eight (October 8/ October 10)


Week Nine (October 15/ October 17)
Fall Break (Daniels travelling on Thursday)

Week Ten (October 22/ October 24)

Week Eleven (October 29/ October 31)
Exam Two

Week Twelve (November 5/ November 7)
Thesis Presentations

Week Thirteen (November 12 / November 14)
Thesis Presentations

Week Fourteen (November 19/November 21)
Tuesday: Thesis Presentations
Thursday: Thanksgiving

Week Fifteen (November 26- Last day of class)
Tuesday: Thesis Presentations
Portfolios due by 5:00 pm

Friday, December 6: Fall Thesis due by noon (Dropbox)