COURSE ADMINISTRATION:

Professors: Mike Braswell and Roger Daniels
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Office: Mike Braswell: Beatty 406; Roger Daniels Beatty 400
Office Hours: Professor Braswell: By Appointment
Professor Daniels: By Appointment

COURSE MATERIALS: Materials will be posted throughout the semester on Oaks or distributed during class meetings.

COURSE DESCRIPTION: ACCT 599 is a required seminar in contemporary accountancy issues including financial accounting and reporting, auditing and taxation. The specific topics covered will be determined by the contemporaneous standard setting, regulatory and economic environment. Students will complete a research thesis that bears to their intended area of practice.

COURSE LEARNING OBJECTIVES:
1. After completing this course, students should possess an enhanced awareness and perspective of contemporary and emerging accountancy issues, including financial, auditing and taxation.
2. The research requirements and seminar nature of the course should lead to improved analytical, written and oral communication skills related to each student’s intended area of practice.

ACCOUNTANCY GRADUATE PROGRAM LEARNING OBJECTIVES:
The course relates to the accountancy graduate program learning objective of Broadened Perspective by specifically addressing both IFRS and ethical dilemmas and requires technically correct, clear, and concise oral and written presentations which address Effective Communication. The course is designed to develop Specialized Technical Skills and Knowledge within the areas of accounting, auditing, taxation and financial reporting. Professors will share their experiences from professional practice so students in the classroom will be provided “real world” insights and aid in the students’ Professional Development.

SCHOOL OF BUSINESS LEARNING OBJECTIVES:
To stimulate Effective Communication, students will prepare written documents that are technically correct and consistent with professional writing practices. Additionally the course requires students to prepare and effectively present relevant discipline specific knowledge utilizing the technological tools available within the classroom.

Ethical Awareness is promoted in this course by directly examining ethical situations and requiring that students recognize and be able to appraise the ethical dilemmas involved. Students will be encouraged to engage in discourse aimed at resolution of these dilemmas utilizing relevant discipline specific knowledge.

The students’ Global Awareness will be heightened through the examination of IFRS as well as case studies that involve international and multi-national firms. These cases will challenge the students to consider the implications of business decisions while evaluating and integrating innovative applications of these implications.
Students will demonstrate critical thinking skills in identifying and evaluating problems and opportunities in the business environment and thereby improve their **Problem Solving Abilities**. The students will be challenged to apply analytical techniques to formulate creative solutions utilizing both discipline specific knowledge as well as their own personal experiences.

**COURSE EXPECTATIONS:**

**Seminar Style Course:** An effective and productive seminar course requires the active participation of all students. Accordingly, the timely reading of assigned case studies and other materials and attendance and active participation in classroom discussions and analyses comprise a significant part of your course evaluation and final grade.

**Developing Opinions and Points of View:** Developing opinions and learning to express those opinions in a group setting is critical to your success as a professional. Accordingly, during our classroom discussions, you will be expected to express your thoughts and conclusions and to challenge the ideas and positions taken in the case studies. You should also feel free to challenge others (including the Professor!) on their points of views and positions taken. Although you may initially be uncomfortable with this level of participation, remember that we are very interested in your opinion and most case studies do not have just one correct answer. It is also important to be respectful of the positions taken by others during our discussions.

**Class Attendance and Participation:** Class attendance is mandatory. For each unexcused absence, you will be penalized half a letter grade. On the third absence, you may receive a failing grade. As a seminar class, each student is expected to be an active participant in facilitating class discussion and adequately prepared for each class.

**PDA Devices:** 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).

**ASSIGNMENTS AND GRADING:**

**Spring Thesis:** The Spring thesis is an integral part of the course and the Accountancy Graduate Program. A thesis proposal will be presented to the class during mid-February, and should include a clear, concise paragraph stating the thesis followed by at least five bibliographical relevant citations that reflect the academic, practitioner, and authoritative literature on the subject. Each student has been assigned to Professor Daniels as their thesis advisor.

Completed theses are due by Thursday, April 27th by noon (the day following our final class meeting). The thesis is to be submitted in paper form to Dr. Daniels. The final document should be a minimum of 15 single spaced (Times Roman 11 point font) with normal margins (1.5 inches on left and 1 inch margins top, bottom and right). A minimum of 25 bibliographical citations are required.

**Exams:** There will be two open-book exams. There will no class on the exam days. Exams will be emailed to each student on the day of the exam and the students will submit their answers back to Professor Braswell at a deadline to be later determined. No collaboration amongst students is permitted.
**Case Studies:** You will be expected to complete a financial reporting analyses of a non-profit organization and GAO report, as well as case on sustainability reporting. Each topic will be discussed during lecture and the assignments will be discussed a week or so afterwards.

Your grade will be a function of the relative quality of your work and will be determined by Professors Braswell as follows:

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<thead>
<tr>
<th>Assignment</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Cases Studies (3 @ 5%)</td>
<td>15%</td>
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<tr>
<td>Exams (2 @ 15%)</td>
<td>30%</td>
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<tr>
<td>Class Participation</td>
<td>5%</td>
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<tr>
<td>Presentations of Research Proposal and Completed Thesis</td>
<td>10%</td>
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<tr>
<td>Completed Thesis</td>
<td>40%</td>
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<tr>
<td><strong>Total Points</strong></td>
<td><strong>100%</strong></td>
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**ETHICS/INTEGRITY**

Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code. Please remember that unauthorized collaboration with other students is a form of cheating and, accordingly, work performed for exams, case studies and your research thesis must be your own original work. Other forms of cheating include possessing or using an unauthorized study aid, copying from or consulting with another person during an exam, using technological tools inappropriately, turning in written work that was prepared by someone other than yourself, and making minor modifications to the work of someone else and turning it in as your own. If you are not sure whether something you plan to submit would be considered either cheating or plagiarism, you must ask for clarification.

If you use references for any assignment, please follow citation procedures accepted in U.S. universities, including full, appropriate citation of any materials accessed via the Web. You must not copy information from websites unless you put it in quotation marks and directly cite the source. Do not assume that some usage or action is acceptable. If you are unsure, consult with one of the Professors.

**DISABILITY POLICIES:**

Any students who require special accommodations on exams or other coursework should first consult with the Center for Disability Services regarding the SNAP program, and then schedule an appointment to meet with either Professor Daniels or Professor Braswell to discuss these accommodations. The College of Charleston fully complies with the Americans with Disabilities Act (ADA). Please let us know if you need accommodations under the ADA.

*The syllabus and schedule may be amended by the faculty as deemed necessary.*