ACCT 599- Contemporary Accountancy Issues
Accountancy Graduate Program
School of Business
Professor Roger B. Daniels
Spring 2021

Professor: Roger B. Daniels

Location: online

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

Office Hours: The class is scheduled online for Tuesday and Thursday at 12:15. The class will meet via Zoom each Tuesday for discussion over assignments, thesis proposals, and final presentations. Thursday will be open virtual office hours for students wishing to discuss their spring thesis or other pertinent topics.

Course Description:
A required seminar in contemporary accountancy issues including financial reporting, assurance, 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.

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

Weekly Assignments 200 points (approximately)
Thesis Proposal including brief presentation: 50 points
Final Thesis Presentation: 50
Fall Thesis (final document): 200 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)
**Weekly Assignments (in Lieu of Exams):**
In lieu of exams, assignments, including answers to assigned questions and other weekly assignments will be collected randomly throughout the semester. There will be no announcement about the collection of work in advance which makes it imperative that you are prepared for each class session with paper copies of your work in professionally prepared form each day.

Each week, a number of 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 a two point deduction to their overall grade for the semester, depending upon the degree of unpreparedness.

**Spring Thesis:**
The Spring 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 third week of class (January 26) where you will be required to present your idea in the form of a thesis statement and a bibliography with no less than 15 sources. Your proposals will be evaluated with feedback provided during class and afterwards on the document submitted.

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 Monday, April 26. Students not meeting this deadline or those who submit a substandard document will be subject to fail the course.

**Class Participation, Citizenship and Preparedness:**
You are expected to be prepared for each class. *Contemporary Accountancy Issues* 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. Violation of classroom decorum may result in grade penalties for the semester up to five points per infraction.

**Attendance:**
Attendance in this course is mandatory. For each absence, you may 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.

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 policies and provisions of this syllabus are subject to change.
ACCT 500- Contemporary Accountancy Issues  
Spring 2021 Agenda and Required Readings  
Professor Daniels

**Week One: Introduction**  
Tuesday, January 12

**Week Two: Accounting and the Environment**  
Tuesday, January 19- Environmental Issues and Accounting


**Week Three- Thesis Presentations**  
Tuesday, January 26

**Week Four- Ethics**  
Tuesday, February 2

Daniels Presentation- *Professional Ethics for Accountants*


**Week Five- Ethics**  
Tuesday, February 9


**Week Six- Ethics**
**Tuesday, February 16**


**Week Seven: Governmental Accounting**
**Tuesday, February 23**


**Week Eight- Review & Study Day- Classes Do Not Meet**
**Tuesday, March 2**

**Week Nine: Data Analytics and Technology**
**Tuesday, March 9**


**Week Ten: Data Analytics and Technology**
**Tuesday, March 16**


**Week Eleven:**
**Tuesday, March 23**

**Week Twelve:**  
**Tuesday, March 30**


**Week Thirteen: Thesis Presentations**  
**Tuesday, April 6**

**Week Fourteen: Thesis Presentations**  
**Tuesday, April 13**

**Week Fifteen: Thesis Presentations**  
**Tuesday, April 20**

**Week Sixteen: Thesis Presentations**  
**Tuesday, April 27**