Professor: Roger B. Daniels

Location: Online

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

Office Hours: Just about any time you need me.

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:

Fall Thesis (final document): 200 points
Thesis Proposal including brief presentation: 50 points
Final Thesis Presentation: 50
Portfolio 100 points
Weekly Assignments: Approximately 200 points
Class Participation, Citizenship, and Preparedness: 50 points

Based upon the relative 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)

Fall Thesis:
The Fall Thesis is an integral component of your educational experience as a graduate student and should relate to your intended area of practice. The proposal is due during
the seventh week of class (October 5 and October 7) 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 4. Students not meeting this deadline or those who submit a substandard document will be subject to fail the course.

**Weekly Assignments**
Each Monday and Wednesday, you will be required to upload the assignments in the Dropbox feature of OAKS prior to the beginning of our virtual meetings. These uploads must be done before 2:00 am in order for you to receive credit. The assignments will be graded on a random basis and the grades recorded. For example, if there are five questions due on a particular day, a random number of questions may be selected for grading purposes. Depending on the depth of the assignment, points will be assigned based upon the quality of your work. For instance, Question #3 due on Monday may be selected for a grade but that will not be known to you until after the work has been uploaded.

Examples of daily assignments include (but not limited to):
1. Answers to questions pertaining to the readings that have been assigned to you.
2. Questions and answers pertaining to readings that you have developed on your own.
4. Analysis of current events relating to our studies.

**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:

- Daily briefing 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 your chance to demonstrate your creativity and enthusiasm for the subject of accounting.

The Portfolio is due on Thursday, November 12 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. Please put your cellphones away during the Zoom class.

Class preparedness will be evaluated and tracked via a lottery system. Each day, 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.

**Attendance:**
Attendance in this course is mandatory from the 2:00 to 3:15 scheduled online meetings. With the unprecedented learning environment brought about by the
pandemic, students who experience technical difficulties or become ill during the semester should communicate with Dr. Daniels who will assess each situation and work with the student.

Since the nature of the course is primarily class discussion, Zoom recordings will not be permitted due to privacy concerns.

**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.

The policies and provisions of this syllabus are subject to change.
Week One (August 26)
Introduction to the Accounting Theory/Landscape of Accounting Theory

Week Two (August 31/ September 2)


Week Three (September 7/ September 9)

Week Four (September 14/September 16)


Week Five (September 21/ September 23)

**Week Six (September 28/September 30)**

Open Discussion about Thesis Proposals

**Week Seven (October 5/October 7)**
Thesis Proposal Presentations

Thesis proposals due at the beginning of class Tuesday, October 12 to include: (1) one paragraph statement of thesis, (2) minimum of one page introduction, and (3) no less than 15 bibliographical citations.

**Week Eight (October 12/October 14)**

**Week Nine (October 19/October 21)**

**Week Ten (October 26/October 28)**
Professor Daniels not available on Monday, October 26 (AACSB Accreditation)


**Week Eleven (November 2/November 4)**

**Week Twelve (November 9/November 11)**
Thesis Presentations
Week Thirteen (November 16 and November 18)
Tuesday: Thesis Presentations
Thursday: Thanksgiving

Week Fourteen (November 23/ November 25)
Tuesday: Thesis Presentations
Thursday: Thanksgiving Holiday (no class session)

Week Fifteen (November 30 and December 2)
Thesis Presentations

Friday, December 4: Fall Thesis due by noon (Dropbox)