ACCT 500- Accounting Theory  
Accountancy Graduate Program  
School of Business  
Professor Roger B. Daniels  
Fall 2021

Professor: Roger B. Daniels

Location: Beatty Center 436

Contact: danielsr@cofc.edu

Office Hours: 11:00 am to 12:30 pm Monday and Wednesday (via Zoom)  
5:30 pm to 6:30 pm Monday and Wednesday (via Zoom)

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
Exam One: 100 points
Exam Two: 100 points
Thesis Proposal including brief presentation: 50 points
Final Thesis Presentation: 50
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 4 and October 6) where you will be required to present your idea in the form of a statement of purpose and a bibliography with no less than 15 sources. 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 Monday, December 6. 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 class. These uploads must be done before 2:00 pm 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.

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 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. Cell phones and other devices must be put away during class. Students violating the policy will be subject to a 5 point deduction of the final grade for each violation.

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.

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. 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 required. Due to the ongoing pandemic, it is possible that the course will be taught both in-person and online via Zoom.

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.

**Academic Integrity:**
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.

**Americans with Disabilities Act:**
If you need accommodations, please let me know. All requests must conform to the College’s policies on accommodations.
ACCT 500- Accounting Theory  
Fall 2021 Agenda and Required Readings  
Professor Daniels

Week One (August 25)  
Introduction to the Accounting Theory

Week Two (August 30/ September 1)  


Week Three (September 6/ September 8)  


Week Four (September 13/September 15)  

Week Five (September 20/ September 22)  

Week Six (September 27/ September 29)
Monday- Exam One

Wednesday


Week Seven (October 4/ October 6)
Thesis Proposal Presentations

Thesis proposals due at the beginning of class Monday, October 4 to include: (1) a statement of purpose that includes the basic facts to include specific citations of the supporting literature; and (2) a bibliography with no less than 15 credible sources (academic, practitioner, news).

Week Eight (October 11/ October 13)

Week Nine (October 18/ October 20)

Fall Break

Week Ten (October 25/ October 27)

Week Eleven (November 1/ November 3)
Monday: Each student is to identify and summarize an academic article that bears to the topic of accounting theory. The articles identified should relate to one or more of the semester’s topics.

Wednesday- Exam Two
Week Twelve (November 8 / November 10)
Thesis Presentations

Week Thirteen (November 15 and November 17)
Thesis Presentations

Week Fourteen (November 22/ November 24)
Thanksgiving Break

Week Fifteen (November 29 and December 1)
Thesis Presentations

Monday, December 6: Fall Thesis due by 5:00 pm (Dropbox)