**ACCT 599- Contemporary Accountancy Issues**  
Accountancy Graduate Program  
School of Business  
Professor Roger B. Daniels  
Spring 2022

**Professor:** Roger B. Daniels  

**Location:** TCFE 132; Due to the ongoing pandemic, the course may be moved to Zoom if the situation warrants.

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

**Office Hours (Zoom):** Tuesday and Thursday 5:30 to 6:30; Wednesday 3:00 to 4:00

**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 project that bears to their intended area of practice.*

**Recommended Resources:** Daily access to *The Wall Street Journal* and a student subscription to the AICPA.

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

Daily Assignments: 180 points  
Research Project Proposal including brief presentation: 100 points  
Final Research Project Presentation: 50  
Research Project (final document): 200 points  
Class Participation: 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)
Daily Assignments (in Lieu of Exams):
Instead of examinations, your work on the daily assignments will be graded on a random basis and constitute a significant portion of the semester grade. These assignments may include answering questions on the daily readings and identifying and analyzing current issues that relate to that day’s topic. Daily assignments must be uploaded to the OAKS drop box before the beginning of each class session in order to receive credit. Work that is not uploaded before the class session will not be accepted for grading purposes.

Daily assignments will be selected for grading on a random basis. Since there will be no announcement of which specific assignments will be selected for grading, it is imperative that you do your best work on everything assigned. For the in-class discussions, paper copies of your work will be necessary to facilitate answering questions in class.

Each day, students will be randomly selected to provide answers and lead discussion on the daily assignments. Students who deemed unprepared or absent will receive an 8 point reduction in their class participation grade.

Grades on the daily assignments will be determined on the relative quality of your work which includes analysis, factuality, writing quality and professional presentation. The grading rubric for these assignments is available in the OAKS Content area. Each assignment will receive a grade out of a possible 10 points as follows:

A+ (10/10)- exemplary work; top of the class with respect to analysis, factuality, writing quality and professional presentation. Exemplary work stands out in its quality as compared to other work that may be “good” but not outstanding.

A (9/10)- good work with generally no flaws but not of exemplary quality.

B (8/10)- acceptable but deficient in one or more aspects of analysis, factuality, writing quality or professional presentation.

C (7/10)- deficiency in one or more aspects of analysis, factuality, writing quality or professional presentation; minimalist work.

F (at or below 6/10)- major deficiencies and considered unacceptable for the quality of graduate-level work product; work submitted late or not provided.
Research Project:

Research Proposal: The research project 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 February 8 (uploaded before class). Each student will be required to present their proposal to the class.

The research proposal must include an introduction of the topic and a clear statement of purpose that is supported by the literature and data included in the bibliography. The bibliography should be annotated with no fewer than 15 relevant and valid sources. The annotations should be one or two paragraphs that provide details as to how the source relates to the research topic.

Since this is a seminar course, constructive feedback on the proposal will be given with the opportunity for discussion among the class. The purpose of the feedback is to identify the strengths and weaknesses of the proposal for the benefit of the presenter and to facilitate learning within the class.

It is critical that your sources be valid. Acceptable sources include (but not limited to) peer-reviewed academic and practitioner journals, U.S. government agency materials and data (SEC, IRS, federal courts), and studies conducted by independent non-profit, non-partisan research entities.

Second citing a source is generally unacceptable. For example, citing an accounting textbook regarding a particular FASB standard or IRC statute is not appropriate as you should go directly to the original source. Likewise, citing the verbiage of a court order or similar document from a journal or news piece is not acceptable as a competent researcher would go directly to the document. Under no circumstance should websites such Wikipedia or Investopedia be relied upon or referenced.

Research Project (final document): The final research paper should contain no less than 25 bibliographical citations with a minimum length of 18 double-spaced (11 font) pages (excluding the bibliography and exhibits and tables borrowed from the work of others). An abstract is not required. Margins should be 1.5 inches on the left and 1.0 inches on the top, bottom and right.

The proposal and final document should be written professionally, not in first person, with appropriate headings, pagination, and properly marked exhibits.

The style and format of the thesis and bibliography should generally follow:

The final version of the research paper is due by noon on Wednesday, April 27. 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. Discussion should be respectful and based upon objective fact.

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. Good citizens do not attempt to dominate every conversation or add uniformed opinion.

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 as determined by the instructor.

**Attendance:**
In non-pandemic times, attendance in this course was mandatory and constituted a significant part of the class participation grade. With the ongoing pandemic, disruptions and difficult situations are likely to arise. If you are sick or not feeling well, stay home! If you are to be absent, the assignments for that day must be uploaded to OAKS before class.

For each absence, you may be penalized up to 8 points for class participation. However, for Spring 2022 class participation represents less than 10% of your final grade. That is not to infer that attendance is not critically important and every effort should be made to attend each class session, but I do not want to be in the excuse validation business. Nor do I want to create an environment where someone who is feeling ill is compelled to attend an in-person gathering. My plan is to move the class on Zoom if COVID comes our way.

Exceptions to the 8 point absence penalty may be made on an ad-hoc basis. These exceptions may include but are not limited to death (except your own), illness, job interviews that have been cleared by the Director, and sanctioned institutional events or functions.

**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.

Students are required to wear appropriate face masks during in-person class meetings as long as they are mandated by the College.

Anyone needing accommodation under the Americans with Disabilities Act should see me at the beginning the semester and provide their professor notification letter.

The policies and provisions of this syllabus are subject to change. Any revisions will be detailed in OAKS Announcements with a revised syllabus placed in Content.