ACCT 6306-01 SEMINAR IN ACCOUNTING THEORY  
Fall 2017  
Karyn Bybee Friske, Ph.D., CPA

Class Days/Times/Location or Other Format: Wednesday 6:30-9:30PM, CC 221  
Office Location: Classroom Center 215F  
Office Hours: Tuesday 12-5, Wednesday 5:30-6:30, Thursday 12:30-3:30, and by appointment or e-mail  
Office Phone: 806-651-2517  
Email: Use course email on WTClass or kfriske@mail.wtamu.edu  
Social Media: Keep up with the latest happenings of your COB on Facebook and Twitter, connect with us on LinkedIn, and check out COB videos on YouTube.  
Prerequisites: 18 semester hours of accounting (including Intermediate Accounting II)

Terms of Use  
A student’s continued enrollment in this course signifies acknowledgment of and agreement with the statements, disclaimers, policies, and procedures outlined within this syllabus and elsewhere in the WTClass environment. This Syllabus is a dynamic document. Elements of the course structure (e.g., dates and topics covered, but not policies) may be changed at the discretion of the professor.

WTAMU College of Business Mission Statement  
The mission of the College of Business is to provide high quality undergraduate and graduate business education with a global perspective and ethical awareness. We accomplish this through emphasis on excellence in teaching, which is strengthened by faculty scholarship and supported by professional service.

Learning Objectives of the WTAMU College of Business Programs  
The College of Business (COB) at West Texas A&M University (WTAMU) seeks to prepare students in the Bachelor of Business Administration (BBA), Master of Business Administration (MBA), Master of Professional Accounting (MPA), and the Master of Science, Finance and Economics (MSFE) degree programs for careers in business and to foster their professional growth and advancement via key learning goals and objectives.

The learning objectives of the College of Business are as follows:  
- Leadership  
- Communication  
- Critical Thinking  
- Business Integration  
- Core Business Knowledge  
- Global Business Environment  
- Business Ethics and Corporate Governance

Course Description  
This course provides a study of the evolution of financial accounting theory and practice, including the relationships between and within procedural systems and financial reports; the relationships of descriptions
and measurements to real world phenomena; and reactions of all individuals affected by accounting reports, including users and producers of accounting information. The course is designed to develop your problem solving, research, and communication skills.

The course is a seminar, implying that students are actively involved in every class, writing papers about some of the topics and giving in-class presentations about selected topics. This is your chance to contemplate the profession you are about to enter.

This course will satisfy the Texas State Board of Public Accountancy CPA Exam requirement of two semester credit hours in research and analysis or two semester credit hours in accounting communications.

Course Objectives
Students must take an active part in the learning process in order to accomplish the following course objectives:

1. Demonstrate the ability to explain basic concepts related to financial accounting theory and practice in the US and internationally through exams and assignments.
2. Demonstrate expanded perspective on the conceptual nature of accounting information and how it relates to the business environment through exams and assignments.
3. Demonstrate the ability to research the financial accounting literature and communicate the results of that research through assignments and group presentations.
4. Demonstrate oral and written communication skills through assignments and group presentations.

Map from COB Learning Objectives to Specific Course Objectives

<table>
<thead>
<tr>
<th>COB Learning Objectives</th>
<th>Course Objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leadership</td>
<td>1, 2, 3, 4</td>
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<tr>
<td>Communication</td>
<td>1, 2, 3, 4</td>
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<tr>
<td>Critical Thinking</td>
<td>2, 3, 4</td>
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<tr>
<td>Business Integration</td>
<td>2</td>
</tr>
<tr>
<td>Core Business Knowledge</td>
<td>1</td>
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<tr>
<td>Global Business Environment</td>
<td>1</td>
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<tr>
<td>Business Ethics and Corporate Governance</td>
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</tbody>
</table>

Course Materials (Text, calculator, etc.)
The required textbook is:
Richard G. Schroeder, Myrtle W. Clark, Jack M. Cathey
November 2016, ©2017
Wiley
Recommended software: word processing software preferably Microsoft Word, spreadsheet software like Excel, and Adobe Reader (which can be downloaded for free) to open the pdf files.

FASB Accounting Standards Codification (ASC): I will provide you with details about how to access the ASC for research purposes.

Course Grading Policies
The distribution of points and the tentative grading scale are as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tbody>
<tr>
<td>Exams (100 points each)</td>
<td>200</td>
</tr>
<tr>
<td>Individual Assignments (40 points each)</td>
<td>200</td>
</tr>
<tr>
<td>Quizzes</td>
<td>50</td>
</tr>
<tr>
<td>Group Presentations</td>
<td>50</td>
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<tr>
<td>Total Points</td>
<td>500</td>
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</tbody>
</table>

Tentative grading scale:
A.....450 points and above (90%)
B.....400 - 449 points (80%)
C.....350 - 399 points (70%)
D.....300 - 349 points (60%)
F.......Below 300 points

Course Assignment, Examination, and or Project Policies

Exams
Exams consist of theory and application questions which may be in a variety of formats including multiple-choice, problem, and essay. There will be two exams during the semester. Absence from a scheduled exam will result in a grade of zero, unless student has prior approval from the instructor and the absence is in accordance with University regulations. Any make-up exams will be scheduled by the instructor.

Individual Assignments
During the semester, students will be given 5 individual assignments (40 points each) designed to develop critical thinking, communication, and research skills. Details about specific assignments will be provided later.

Quizzes
Students will take quizzes online on WTClass. Each quiz will be worth 10 points. The timing of the quizzes will be announced. Quizzes will normally open a few days before class, close immediately before class begins, and cover the topic for that class period. There is an exception for the first week of class. You will be able to take each quiz twice during the open period and the highest grade will count. There are no makeup quizzes. The five highest quiz grades will count toward your overall grade.
Group Presentations
Students will work in groups with three to five other members of the class. The group is to work together throughout the semester to allow cohesiveness to develop so that the group members can work together effectively. During the semester, groups will have some in-class assignments and a group presentation (50 points) designed to develop critical thinking and communication skills. Details about specific assignments will be provided later.

Extra Credit Policy
There is one extra credit assignment planned for this course. Students attending the “Meet the Accounting Firms” function on November 16, 2017 may earn extra credit. Details will be provided later.

Course Topics - Tentative Calendar of Readings, Topics, and Due Dates

<table>
<thead>
<tr>
<th>DATE</th>
<th>Topic</th>
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<tbody>
<tr>
<td>8/30</td>
<td>Introduction and Development of Accounting Theory</td>
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<td>9/6</td>
<td>Conceptual Framework</td>
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<tr>
<td>9/13</td>
<td>International Accounting</td>
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<td>9/20</td>
<td>Income Concepts &amp; Revenue Recognition</td>
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<tr>
<td>9/27</td>
<td>Financial Statements</td>
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<tr>
<td>10/4</td>
<td>Exam 1</td>
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<tr>
<td>10/11</td>
<td>Investments &amp; Derivatives</td>
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<td>10/18</td>
<td>Income Taxes</td>
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<td>10/25</td>
<td>Leases</td>
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<tr>
<td>11/1</td>
<td>Pensions and Postretirement Benefits</td>
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<tr>
<td>11/8</td>
<td>Group Presentations</td>
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<tr>
<td>11/15</td>
<td>Exam 2</td>
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</tbody>
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Additional Course Policies
The course material is presented using a lecture/discussion format. Individual and group assignments are used to assist students in understanding key concepts. Students are to study assigned materials prior to each class. Although students are not graded on attendance, they are expected to attend class regularly and to participate. Promptness is also important, and is an expected quality of successful individuals in the accounting profession. The student is responsible for all material covered in class, handouts, and all announcements made during any absence.

Electronic class participation is encouraged. Please check the course website on WTClass at least twice a week. I may contact the class during the semester via WTClass for announcements, emails, and other information.

Cell phones and other electronic communication/listening devices, etc. must be turned off and stowed away during this class. There is zero tolerance for recreational use of these items during class.
Make sure that you are familiar with the University Academic Integrity Code and the College of Business Student Code of Ethics. Unless specific instructions allow collaboration, all assignments are to be completed INDIVIDUALLY and by the student enrolled in the course. It is totally unacceptable to represent as your work any assignment, question, exercise, or problem that is done by someone else. It is equally unacceptable to copy from anyone or any source any assignment, question, exercise, or problem, or to allow yours to be copied by anyone else. It is impossible to control, prevent, or detect all abuses. Be assured that if you cheat, you are cheating yourself, your classmates, and your future employer.

Important Dates
October 31 Last day to drop or withdraw

WTAMU COB Student Code of Ethics
Each student enrolled in COB courses accepts personal responsibility to uphold and defend academic integrity and to promote an atmosphere in which all individuals may flourish. The COB Student Code of Ethics strives to set a standard of honest behavior that reflects well on students, the COB and West Texas A&M University. All students enrolled in business courses are expected to follow the explicit behaviors detailed in the Student Code of Ethics.

Code of Ethics
- Do not use notes, texts, solution manuals, or other aids for a quiz or exam without instructor authorization.
- Do not copy the work of others and/or allow others to view your answers or copy your work during a quiz, exam, or on homework assignments.
- Do not allow other parties to assist in the completion of your quiz, exam, homework, paper, or project when not permitted.
- Do not work with other students on projects or assignments without authorization from the course instructor.
- Properly cite and specifically credit the source of text, graphic, and web materials in papers, projects, or other assignments.
- Do not forge the signature of an instructor, advisor, dean, or another student.
- Provide truthful information for class absences when asking faculty for excused absences or for a make-up for a quiz, exam, or homework.
- Provide truthful information on your resume including work history, academic performance, leadership activities, and membership in student organizations.
- Respect the property, personal rights, and learning environment of all members of the academic community.
- Live up to the highest ethical standards in all academic and professional endeavors.

Students violating the Student Code of Ethics will be reported to the Dean’s office and are subject to penalties described in the West Texas A&M University Code of Student Life, which may include suspension from the University. In addition, a violator of the Student Code of Ethics may become ineligible for participation in
student organizations sponsored by the COB and for recognition for College academic honors, awards, and scholarships.

**COB Student Resources Link**
The COB has developed a *Student Resources* repository (e.g., APA writing style information, business core reviews, facilities, and other helpful supplements), which can be found on the COB Website. Additionally, WTAMU has developed an Academic Study Skills information site to assist students (e.g., study habits, supplemental instruction, tutoring, writing and math skills), which can be found on the WTAMU Website. For WTAMU Writing Center information (for students needing writing assistance, guidance, and feedback), please visit their website.

**COB Communications Component**
Students earning a BBA degree must complete at least one course with a communications component as part of the business core requirements. The COB communications component is a requirement in the following courses: **ACCT 4373** *(Accounting Communications)*, **BUSI 4333** *(Cross-Cultural Issues in Business Communications)*, **BUSI 4350** *(Current Issues in Management Communications)*, **BUSI 4380** *(Conflict Resolution and Negotiation)*, **BUSI 4382** *(Emerging Media Law)*, **CIDM 3320** *(Digital Collaboration and Communication)*, **ECON 4370** *(Economics of Health Care)*, **FIN 3350** *(Personal Financial Planning)*, **FIN 4320** *(Investments)*, **FIN 4321** *(Portfolio Theory)*, **MKT 3342** *(Consumer Behavior)*, **MGT 3335** *(Organizational Behavior)*, **MGT 4380** *(Conflict Resolution and Negotiation)*, and **MKT 3342** *(Consumer Behavior)*.

Students in a communications component course are explicitly required to demonstrate knowledge of communication skills. Specific objectives may include but are not limited to the following concepts put forth by the National Business Education Association: (1) ability to organize a written and an oral message coherently and effectively, (2) ability to use technology for communication, (3) ability to research a topic, prepare a report, and present the findings to all organizational levels, and (4) ability to demonstrate critical-thinking skills. Specific course requirements and the role of the communications component with respect to student grading policy are at the discretion of the course instructor of record.

**Student Travel Opportunities**
In multiple business courses, there may be opportunities for student travel supplemented by student fees. If you have an interest in such opportunities as they become available, please notify a faculty member.

**Dropping/Repeating the Course**
Should a student decide to drop the course, it is the student’s responsibility to be aware of the final drop dates and adhere to the WTAMU Add/Drop policy. Any student participating in the course after the WTAMU posted drop date will be considered active and a grade will be administered at the end of the course for that student. Students are charged a fee for any course attempted for a third or subsequent time at WTAMU other than a non-degree credit developmental course or exempted courses.
Scholastic Dishonesty
It is the responsibility of students and instructors to help maintain scholastic integrity at the University by refusing to participate in or tolerate scholastic dishonesty. Commission of any of the following acts shall constitute scholastic dishonesty. This listing is not exclusive of any other acts that may reasonably be said to constitute scholastic dishonesty: acquiring or providing information for any assigned work or examination from any unauthorized source; informing any person or persons of the contents of any examination prior to the time the examination is given in subsequent sections of the course or as a makeup; plagiarism; submission of a paper or project that is substantially the same for two courses unless expressly authorized by the instructor to do so; submission of a paper or project prepared by another student as your own. You are responsible for being familiar with the University's Academic Integrity Code, as well as the COB Student Code of Ethics listed in this document.

Academic Integrity
All work must be completed individually unless otherwise stated. Commission of any of the following acts shall constitute scholastic dishonesty: acquiring or providing information for any assigned work or examination from any unauthorized source; informing any person or persons of the contents of any examination prior to the time the exam is given in any subsequent sections of the course or as a makeup; plagiarism; submission of a paper or project that is substantially the same for two courses unless expressly authorized by the instructor to do so. For more information, see the Code of Student Life.

Viewpoints/External Websites Disclaimer
The views expressed in this document, web-based course materials, and/or classroom presentations and discussions are those of the professor and do not necessarily represent the views of West Texas A&M University, its faculty and staff, or its students. Views expressed by students are likewise those of the person making such statements. It is understood and expected that each individual within this course will respect and allow individual difference of opinion.

Neither the professor, the COB, nor WTAMU are responsible for the content of external websites discussed in the classroom and/or linked to via online course materials, emails, message boards, or other means. Referred websites are for illustrative purposes only, and are neither warranted nor endorsed by the professor, COB, or WTAMU. Web pages change frequently, as does domain name ownership. While every effort is made to ensure proper referencing, it is possible that students may on occasion find materials to be objectionable for reasons beyond our control.

Acceptable Student Behavior
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (Code of Student Life). Unacceptable or disruptive behavior will not be tolerated. Students engaging in unacceptable behavior may be instructed to leave the classroom. Inappropriate behavior may result in disciplinary action or referral to the University’s Behavioral Intervention Team. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc.
Technology Requirements
All technological requirements for the successful completion of this course are the responsibility of the student, including access to a working computer and or to a device with secure broadband Internet connection, data storage and retrieval, and state-of-the-art security. The student is responsible for all technological problems not related to WTAMU, including but not limited to equipment failures, power outages, and Internet breakdowns. Furthermore, students are responsible for all necessary technical and operational skills for completing this course, and for being familiar with WTClass (the Blackboard Learning System) both in a general sense and in a specific sense as pertaining to this course and any materials stored within. The professor is not responsible for any technical matters related to WTClass. Students must contact WTClass if they have problems accessing and/or using the WTClass environment.

Physical or Educational Access - ADA Statement
West Texas A&M University seeks to provide reasonable accommodations for all qualified persons with disabilities. This University will adhere to all applicable federal, state and local laws, regulations and guidelines with respect to providing reasonable accommodations as required to afford equal educational opportunity. It is the student's responsibility to register with Student Disability Services (SDS) and to contact faculty members in a timely fashion to arrange for suitable accommodations. Contact Information: Student Success Center, CC 106; phone 806-651-2335.

Title IX Statement
West Texas A&M University is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect in an environment free of sexual misconduct and discrimination. Title IX makes it clear that violence and harassment based on sex and gender are Civil Rights offenses subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories such as race, national origin, etc. Harassment is not acceptable. If you or someone you know has been harassed or assaulted, you can find the appropriate resources here:
- WTAMU Title IX Coordinator Nancy Hampton – Kilgore Research Center 147, or call 806.651.3199
- WTAMU Counseling Services – Classroom Center 116, or call 806.651.2340
- WTAMU Police Department – 806.651.2300, or dial 911
- 24-hour Crisis Hotline – 800.273.8255, or 806.359.6699, or 800.692.4039
- Visit the Notalone website
For more information, see the Code of Student Life.

WT Attendance Policy for Core Curriculum Classes
For the purposes of learning assessment and strategic planning, all students enrolled in Core Curriculum or developmental courses at West Texas A&M University must swipe their Buff Gold cards through the card reader installed in the classroom/lab for each class/lab meeting.
Evacuation Statement
If you receive notice to evacuate the building, please evacuate promptly but in an orderly manner. Evacuation routes are posted in various locations indicating all exits, outside assemble area, location of fire extinguishers, fire alarm pull stations and emergency telephone numbers (651.5000 or 911). In the event an evacuation is necessary; evacuate immediately do not use elevators; take all personal belongings with you; report to outside assembly area and wait for further information; students needing assistance in the evacuation process should bring this to the attention of the instructor at the beginning of the semester.

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* Syllabus template approved by COB Curriculum Committee May 2017. Annual review of the syllabus is a formal part of the COB continuous improvement process.