

**THE UNIVERSITY OF TEXAS AT TYLER**  
**COLLEGE OF BUSINESS & TECHNOLOGY**  
**Spring 2022 Semester**

**COURSE NUMBER:** ACCT 5385

**COURSE TITLE:** Advanced Accounting Research and Theory

**INSTRUCTOR:** Dr. Mary Fischer

**REQUIRED TEXT:** *Financial Accounting Theory and Analysis* 13<sup>th</sup> Edition Richard Schroeder, Myrtle W. Clark & Jack M. Cathey Wiley Publishers ISBN: 978-1-119-57777-5 paperback

*Skills for Accounting and Auditing Research* 4<sup>nd</sup> Edition. Author Shelby Collins published by Cambridge Business Publishers ISBN 978-1-61853-315-9 paperback

Additional reading and research materials will be assigned. Materials will be provided, can be obtained from the www, downloaded from UT Tyler's library databases or posted on the course Canvas site.

**DESCRIPTION:** This course investigates the elements of accounting theories and their implications. Accounting policy, research, and standard setting are examined. The course integrates recognition, reporting, analysis, theory, and guidance codification as it pertains to comprehensive financial accounting information as well as other topics concerning financial statement preparation and presentation.

**PREREQUISITE:** ACCT 3312 or the equivalent

**COURSE OBJECTIVES:**

**KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:**

1. Explore accounting standards framework, international accounting standards, and generally accepted accounting principles for documenting business financial activities.
2. Research and critique accounting theory and principles utilized in development of proposed accounting recognition and reporting.
3. Analyze a financial report utilizing the current and proposed GAAP and explain the decision usefulness of the information.
4. Explore academic research in accounting and its usefulness incorporating an understanding of the foundation of accounting (the rules, theories and concepts that define what accounting is and what it is becoming).

**OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE INCLUDE:**

- Understand the foundation of accounting.
- Identify and describe different classifications of accounting.
- Be able to restructure financial information in the proposed financial statements using their basic form.
- Define and explain proposed financial statement terminology.
- Use literature and published research to analyze accounting concepts and reports.
- Demonstrate how accounting rules affect the financial statements.
- Apply valuation and matching concepts for financial information using valuation methodologies.
- Relate the accounting concepts pertaining to expense recognition: matching, objectivity, and conservatism.
- Identify specific items reported in the financial statements, and why the items are reported separately.

**CLASS MEETING:** Wednesday nights 6:00 to 8:50 pm via Zoom

**TEACHING METHOD:** Discussion, problem solving, and financial reporting analysis.

**OFFICE & CONTACT INFORMATION:** Zoom contact information will be forwarded prior to the semester start date mobile 903-530-9090 Email: [mfischer@uttyler.edu](mailto:mfischer@uttyler.edu)

**OFFICE HOURS:** Wednesday afternoons zoom before class. Other times by appointment

**TOPICS COVERED:**

<u>Topic</u>	<u>Classroom Hours</u>
Accounting concepts and reporting	12
Financial and nonfinancial accounting and reporting	9
Proposed accounting and reporting formats	9
Accounting research methodology and processes	9
Research software and data bases	3

**FASB**

**CODIFICATION:**

The CBT has arranged for searchable access to the Professional Codifications. Go to [www.aaahq.org](http://www.aaahq.org) Select Research then Select FASB-GARS-Academic-Accounting-Access Select the FASB User Login to enter the user information. As of September 1, 2020, the following user information will take you to the Codification.

**Username** AAA51954  
**Password** VT5eD4F

**EVALUATION:**

Your grade in the course will be based on the following criteria:  
Participation 10%

MBC Assignments	10%
Written class assignments	10%
Exams (2)	40%
Presentation	10%
Research Paper	20%

### **PARTICIPATION AND ATTENDANCE**

Because of the importance of your participation in this course, you should monitor Canvas on a continuing basis for new material or assignment changes. You will be excused for university excused absences, but you should let me know before the event. Work related obligations and illnesses will also be excused but some evidence of the obligation/illness must be provided for my records.

Make-up presentations or exams will not be scheduled.

### **ASSIGNMENTS**

	<b>Topic Assignments</b>	<b>Text</b>	<b>Written Assignments</b>	<b>Collins 4 ed. MBCAssignments</b>
Jan 12	Overview, introduction and assessment procedures	S - Chp 1		Collins Chpt 2 outside of class
Jan 19	Conceptual Framework Setting of Accounting Standards	S - Chp 2 C - Chp 1	Case 2 - 2 RQ 1-9, Ex 2, 3	MBC Chpt 1
Jan 26	Research Methodologies Research Theories	S - Chp 4 C - Chp 3	Case 4 -5 and 4 - 6 RQ 1-11, Ex 6 - 8	MBC Chpt 3
Feb 2	Research Methodologies Documentation	S - Chp 4 C Chp 4	Case 4 - 10 RQ 1-22, EX 1, 2	MBC Chpt 4
Feb 9	Nonauthoritative Sources	C Chp 5	RQ 1-14, Ex 12, 13 & 17 Company selection due	MBC Chpt 5
Feb 16	Others Methods of Reporting Recognition	S - Chp 5 C Chp 6	Case 5 - 4 and 5 - 5 RQ 1-14 EX 4 - 6	MBC Chpt 6 A
Feb 23	Income Statement Recognition continued	S - Chp 6 C Chp 6	Case 6 - 1 RQ 15-27, EX 11-12	MBC Chpt 6 B
March 2	mid-term written			Take home
March 9	Spring Break			
March 16	Investing and Intangibles Fair Value	S - Chp 10 C Chp 8	Case 10 - 7 RQ 1-11, EX 1 - 8	MBC Chpt 8
March 23	Equity Government and Industry	S - Chp 15 C Chp 10	Case 15-2 RQ 1-15, EX 6, 12	MBC Chapt 10

March 30	Disclosure Requirements Audit and Professional Services	S - Chp 17 C Chp 9	Case 17 - 2 RQ 1 - 19	MBC Chpt 9
April 6	Equity Emerging Guidance	S - Chp 15 C Chp 14	Case 15-7 RQ 1-10, EX 7	MBC Chpt 14
April 13	Final Exam			Take Home
April 20	Presentations Company Analysis		Company analysis due	use Chpt 3 & 13 as guides
April 27	Presentations continued			

**Schedule subject to change by  
Professor**

RQ = research question written short answers

EX = exercise written comprehensive answers

March 28 last day to withdraw for 2022 Spring  
Semester

\* Check Canvas for additional materials and handouts

Assignments subject to change by Dr. Fischer

S = Schroeder et al.

Text

C = Collins Text

**COLLEGE OF BUSINESS ETHICAL GOALS:**

The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the College of Business and Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business and Technology at The University of Texas at Tyler will:

- Ensure honesty in all behavior, never cheating or knowingly giving false information.
- Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- Develop an environment conducive to learning.
- Encourage and support student organizations and activities.
- Protect property and personal information from theft, damage and misuse.
- Conduct yourself in a professional manner both on and off campus.

**STUDENTS RIGHTS AND RESPONSIBILITIES**

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:

<https://www.uttyler.edu/wellness/rightsresponsibilities.php>

**UNIVERSITY POLICIES AND ADDITIONAL INFORMATION**

**UT Tyler Honor Code**

Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal,

nor to accept the actions of those who do.

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### **Campus Carry**

We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at

<http://www.uttyler.edu/about/campus-carry/index.php>

### **UT Tyler a Tobacco-Free University**

All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quit lines, and group support. For more information on cessation programs please visit [www.uttyler.edu/tobacco-free](http://www.uttyler.edu/tobacco-free).

### **Grade Replacement/Forgiveness and Census Date Policies**

Students repeating a course for grade forgiveness (grade replacement) must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of the semester in which the course will be repeated. Grade Replacement Contracts are available in the Enrollment Services Center or at <http://www.uttyler.edu/registrar>. Each semester's Census Date can be found on the Contract itself, on the Academic Calendar, or in the information pamphlets published each semester by the Office of the Registrar.

Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

The Census Date is the deadline for many forms and enrollment actions of which students need to be aware. These include:

- Submitting Grade Replacement Contracts, Transient Forms, requests to withhold directory information, approvals for taking courses as Audit, Pass/Fail or Credit/No Credit.
- Receiving 100% refunds for partial withdrawals. (There is no refund for these after the Census Date)
- Schedule adjustments (section changes, adding a new class, dropping without a "W" grade)
- Being reinstated or re-enrolled in classes after being dropped for non-payment
- Completing the process for tuition exemptions or waivers through Financial Aid

### **State-Mandated Course Drop Policy**

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date).

Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Enrollment Services Center and must be accompanied by documentation of the extenuating circumstance. Please contact the Enrollment Services Center if you have any questions.

### **Disability/Accessibility Services**

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University of Texas at Tyler offers accommodations to students with learning, physical and/or psychological disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or you have a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler> and fill out the New Student application. The Student Accessibility and Resources (SAR) office will contact you when your application has been submitted and an appointment with Cynthia Lowery, Assistant Director of Student Services/ADA Coordinator. For more information, including filling out an application for services, please visit the SAR webpage at <http://www.uttyler.edu/disabilityservices>, the SAR office located in the University Center, # 3150 or call 903.566.7079.

### **Student Absence due to Religious Observance**

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second-class meeting of the semester.

### **Student Absence for University-Sponsored Events and Activities**

If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

### **Social Security and FERPA Statement**

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

### **Emergency Exits and Evacuation**

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform Dr. Fischer in the first week of class. **Do not re-enter** the building unless given permission by University Police, Fire department, or Fire Prevention Services.

### **Student Standards of Academic Conduct**

Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

- i. "Cheating" includes, but is not limited to:
  - copying from another student's test paper;
  - using, during a test, materials not authorized by the person giving the test;
  - failure to comply with instructions given by the person administering the test;
  - possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed "crib notes". The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
  - using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
  - collaborating with or seeking aid from another student during a test or other assignment without authority;
  - discussing the contents of an examination with another student who will take the examination;
  - divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
  - substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
  - paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, home solution or computer program;
  - falsifying research data, laboratory reports, and/or other academic work offered for credit;
  - taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
  - misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.
- ii. "Plagiarism" includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another's work and the submission of it as one's own academic work offered for credit.
- iii. "Collusion" includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.
- iv. All written work that is submitted will be subject to review by plagiarism software.

### **UT Tyler Resources for Students**

- [UT Tyler Writing Center](mailto:writingcenter@uttyler.edu) (903.565.5995), [writingcenter@uttyler.edu](mailto:writingcenter@uttyler.edu)
- [UT Tyler Tutoring Center](mailto:tutoring@uttyler.edu) (903.565.5964), [tutoring@uttyler.edu](mailto:tutoring@uttyler.edu)
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for

math students, with tutors on duty to assist students who are enrolled in early-career courses.

[UT Tyler Counseling Center](#) (903.566.7254)