

THE UNIVERSITY OF TEXAS AT TYLER
COLLEGE OF BUSINESS & TECHNOLOGY
Spring 2025 Semester

COURSE NUMBER: ACCT 5385

COURSE TITLE: Advanced Accounting Research and Theory

INSTRUCTOR: Dr. Mary Fischer

REQUIRED TEXT: *Financial Accounting Theory and Analysis* 14th Edition Richard Schroeder, Myrtle W. Clark & Jack M. Cathey Wiley Publishers
ISBN: 978-1-119-88122-3 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 ACCT 4313 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 impact 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: Thursday nights 6:00 to 8:50 pm using the face-to-face format.

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

OFFICE & CONTACT INFORMATION: SCOB 350.19 information will be posted in CANVAS prior to the semester start date mobile 903-530-9090 Email: mfischer@uttyler.edu

OFFICE HOURS: Thursday afternoons before class. Other times by appointment

AUDIT ANALYTICS The Soules College of Business has arranged for searchable access to Audit Analytics. This data base has extensive financial information regarding publicly traded US corporations. This data basis can be used to retrieve financial information as well as auditor fees, and other information for an extensive period of time.

Web Address www.AuditAnalytics.com
Username FischerClass@uttyler.edu
Pass Code +ag5Fr#pru

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:

These data are posted in the FASB www at www.FASB.org

EVALUATION:

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

Participation 10%

Written assignments HW and in class work	20%
Exams (2)	40%
Presentation	10%
Research Paper	20%

Grade: Weighted average total 90%+= A, 80%-89.99%=B, 70%-79.99%= C, 60%-69.99%=D, 59.99% or less=F Note: there is no grade rounding up.

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.

CLASS POLICIES

- ✓ Class starts promptly at 6 PM. If you have a problem that prohibits you from arriving on time, please inform me as soon as possible
- ✓ If you must leave class before the end of the period, let me know as soon as possible and no later than the beginning of the class period.
- ✓ Textbooks, materials and 4-function calculators should be available for class.
- ✓ Courtesy to the professor and other students is expected. The class will engage in open discussion. Side chat conversations are disrespectful to others and are inappropriate behavior.
- ✓ Dishonesty and/or plagiarism are unacceptable behavior and will not be tolerated.

ASSIGNMENTS

Class Date	Topic Assignments	Text	Written Assignments
Jan 16	Overview, introduction and assessment procedures	S - Chp 1	in class Case 1-7 Debate 1
Jan 23	Conceptual Framework Setting of Accounting Standards	S - Chp 2	Case 2-2 2-7 in class debate 2-1 & 2-2
Jan 30	Research Methodologies Research Theories	S - Chp 4	Case 4-1, 4-3, 4-5 & 4-6 In class debate 4-1
Feb 6	Research Methodologies Documentation	S - Chp 4	Case 4-4. 4-9 & 4-10 in class debate 4-3
Feb 13	Nonauthoritative Sources	S Chp 5	Case 5-1, 5-5, 5-8 & 5-10 Topic selection due
Feb 20	Other Methods of Reporting Recognition	S - Chp 5	Case 5-4, 5-7, 5-11 In-class debate 5-3

Feb 27	Income Statement Recognition continued	S - Chp 6	Case 6-1, 6-3, 6-4 & 6-7 Exam review
March 6	mid-term exam written		
March 13	Investing and Intangibles Fair Value	S - Chp 10	Case 10-2, 10-3, 10-7 & 10-9 in-class debate 10-2
March 20	Spring Break		
March 27	Equity Government and Industry	S - Chp 15	Case 15-2,15-3, 15-4, 15-9 in class debate 15-3
April 3	Equity Emerging Guidance	S - Chp 15	Case 15-5, 15-7,15-8,15-10 in class debate 15-2
April 10	Disclosure Requirements Audit and Professional Services	S - Chp 17	Case 17-2,17-3,17-4, 17-8 in class debate 17-3
April 17	Final Written Exam		
April 24	Research Paper Presentations		
May 1	Presentations continued		

Schedule subject to change by Professor

March 31 last day to withdraw for Spring 25 semester
Check Canvas for additional materials and handouts

S = Schroeder et al. 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 Soules College of Business 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 Soules College of Business 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.

CLASS AI POLICY

The work submitted by students in this course will be generated by themselves. This includes all process work, drafts, brainstorming artifacts, editing, and final products. This extends to group assignments where students must collaboratively create the project. Any instance of the following constitutes a violation of UT Tyler's Honor Code: a student has another person/entity do any portion of a graded assignment, which includes purchasing work from a company, hiring a person or company to complete an assignment or exam, using a previously submitted assignment and/or using AI tools (such as ChatGPT).

STUDENT RESOURCES

- [UT Tyler Student Accessibility and Resource \(SAR\) Office](#) (provides needed accommodations to students with document needs related to access and learning)
- [UT Tyler Writing Center](#)
- [The Mathematics Learning Center](#)
- [UT Tyler PASS Tutoring Center](#)
- [UT Tyler Supplemental Instruction](#)
- [Upswing \(24/7 online tutoring\) - covers nearly all undergraduate course areas](#)
- [Robert Muntz Library](#) and [Library Liaison](#)
- [Canvas 101](#) (learn to use Canvas, proctoring, and other software)
- Digital Support Toolkit (for supported courses only. Students are automatically enrolled in the toolkit for supported courses)
- LIB 422 -- Computer Lab where students can take a proctored exam
- [The Career Success Center](#)
- [UT Tyler Testing Center](#)
- [Office of Research & Scholarship Design and Data Analysis Lab](#)
- [Additional Resources for Students](#)
- [UT Tyler Counseling Center](#) (available to all students)
- [MySSP App](#) (24/7 access to Student Support Program counseling through phone or chat and online wellness resources available in a variety of languages)
- [Student Assistance and Advocacy Center](#)
- [Military and Veterans Success Center](#) (supports for our military-affiliated students)
- [UT Tyler Patriot Food Pantry](#)
- [UT Tyler Financial Aid and Scholarships](#)
- [UT Tyler Student Business Services](#) (pay or set up payment plans, etc.)
- [UT Tyler Registrar's Office](#)
- [Office of International Programs](#)
- [Title IX Reporting](#)
- [Patriots Engage](#) (available to all students. Get engaged at UT Tyler.)

UNIVERSITY POLICIES AND INFORMATION

Withdrawing from Class

Students may [withdraw](#) (drop) from this course using the [Withdrawal Portal](#). Withdrawing (dropping) this course can impact your Financial Aid, Scholarships, Veteran Benefits, Exemptions, Waivers, International Student Status, housing, and degree progress. Please speak with your instructors, consider your options, speak with your advisor, and visit the One-Stop Service Center (STE 230) or email enroll@uttyler.edu to get a complete review of your student account and the possible impacts to

withdrawing. We want you to make an informed decision. UT Tyler faculty and staff are here for you and often can provide additional support options or assistance. Make sure to carefully [read the implications for withdrawing from a course and the instructions](#) on using the [Withdrawal portal](#).

Texas law prohibits students from dropping more than six courses during their entire undergraduate career*. The six courses dropped includes those from other 2-year or 4-year Texas public colleges and universities. Consider the impact withdrawing from this class has on your academic progress and other areas, such as financial implications. We encourage you to consult your advisor(s) and Enrollment Services for additional guidance. **CAUTION #1:** Withdrawing before census day does not mean you get a full refund. Please see the [Tuition and Fee Refund Schedule](#). **CAUTION #2:** All international students must check with the [Office of International Programs](#) before withdrawing. All international students are required to enroll full-time for fall and spring terms. **CAUTION #3:** All UT Tyler Athletes must check with the Athletic Academic Coordinator before withdrawing from a course. **CAUTION #4:** All veterans or military-affiliated students should consult with the [Military and Veterans Success Center](#).

* Students who began college for the first time before 2007 are exempt from this law.

Final Exam Policy

Final examinations are administered as scheduled. If unusual circumstances require that special arrangements be made for an individual student or class, the Dean of the appropriate college, after consultation with the faculty member involved, may authorize an exception to the schedule. Faculty members must maintain student final examination papers for a minimum of three months following the examination date.

Incomplete Grade Policy

If a student, because of extenuating circumstances, is unable to complete all of the requirements for a course by the end of the semester, then the instructor may recommend an Incomplete (I) for the course. The "I" may be assigned in place of a grade *only when all of the following conditions are met:* (a) the student has been making satisfactory progress in the course; (b) the student is unable to complete all coursework or final exam due to unusual circumstances that are beyond personal control and are acceptable to the instructor, and (c) the student presents these reasons before the time that the final grade roster is due. The semester credit hours for an Incomplete will not be used to calculate the grade point average.

The student and the instructor must submit an Incomplete Form detailing the work required and the time by which the work must be completed to their respective department chair or college dean for approval. The time limit established must not exceed one year. Should the student fail to meet all of the work for the course within the time limit, then the instructor may assign zeros to the unfinished work, compute the course average for the student, and assign the appropriate grade. If a grade has yet to be assigned within one year, then the Incomplete will be changed to an F, or NC. If the course was initially taken under the CR/NC grading basis, this may adversely affect the student's academic standing.

Grade Appeal Policy

Disputes regarding grades must be initiated within sixty (60) days from the date of receiving the final course grade by filing a Grade Appeal Form with the instructor who assigned the grade. A grade appeal should be used when the student thinks the final course grade awarded does not reflect the grades earned on assessments or follow the grading scale as documented in the syllabus. The student should provide the rationale for the grade appeal and attach supporting document about the grades earned. The form should be sent via email to the faculty member who assigned the grade. The faculty member reviews the rationale and supporting documentation and completes the instruction section of the form. The instructor should return the form to the student, even if a grade change is made at this level. If the student is not

satisfied with the decision, the student may appeal in writing to the Chairperson of the department from which the grade was issued. In situations where there is an allegation of capricious grading, discrimination, or unlawful actions, appeals may go beyond the Chairperson to the Dean or the Dean's designee of the college from which the grade was issued, with that decision being final. The Grade Appeal form is found in the [Registrar's Form Library](#).

NOTE: The Grade Appeal Form is different from the Application for Appeal form submitted to the Student Appeals Committee, which does not rule on grade disputes as described in this policy.

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 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 the Assistant Director Student Accessibility and Resources/ADA Coordinator. For more information, including filling out an application for services, please visit the SAR webpage at <https://www.uttyler.edu/disability-services>, the SAR office located in the Robert Muntz Library, LIB 460, email saroffice@uttyler.edu, or call 903.566.7079."

Military Affiliated Students

UT Tyler honors the service and sacrifices of our military-affiliated students. If you are a student who is a veteran, on active duty, in the reserves or National Guard, or a military spouse or dependent, please stay in contact with your faculty member if any aspect of your present or prior service or family situation makes it difficult for you to fulfill the requirements of a course or creates disruption in your academic progress. It is important to make your faculty member aware of any complications as far in advance as possible. Your faculty member is willing to work with you and, if needed, put you in contact with university staff who are trained to assist you. The [Military and Veterans Success Center \(MVSC\)](#) has campus resources for military-affiliated students. The MVSC can be reached at MVSC@uttyler.edu or via phone at 903.565.5972.

Students on an F-1 Visa

To remain in compliance with Federal Regulations requirements you must do the following:

- Traditional face-to-face classes: Attend classes on the regular meeting days/times.
- Hybrid Classes: Attend all face-to-face classes convened by the instructor according to the schedule set for your specific course.
- Online course: Only one online course can count toward your full-time enrollment. Students are expected to be fully engaged and meet all requirements for the online course.

Academic Honesty and Academic Misconduct

The UT Tyler community comes together to pledge that "Honor and integrity will not allow me to lie, cheat, or steal, nor to accept the actions of those who do." Therefore, we enforce the [Student Conduct and Discipline policy](#) in the Student Manual Of Operating Procedures (Section 8).

FERPA

UT Tyler follows the Family Educational Rights and Privacy Act (FERPA) as noted in [University Policy 5.2.3](#). The course instructor will follow all requirements to protect your confidential information.

Absence for Official University Events or Activities

This course follows the practices related to [Excused Absences for University Events or Activities](#) as noted

in the Catalog.

Absence for Religious Holidays

This course follows the practices related to [Excused Absences for Religious Holy Days as noted in the Catalog](#).

Absence for Pregnant Students

This course follows the requirements of Texas Laws SB 412, SB 459, SB 597/HB 1361 to meet the needs of pregnant and parenting students. Part of the supports afforded pregnant students includes excused absences. Faculty who are informed by a student of needing this support should make a referral to the Parenting Student Liaison. NOTE: Students must work with the Parenting Student Liaison in order to receive these supports. Students should reach out to the Parenting Student Liaison at parents@uttyler.edu and also complete the [Pregnant and Parenting Self-Reporting Form](#).

Campus Carry

We respect the right and privacy of students 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>.

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 instructor 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
 - [UT Tyler Tutoring Center](mailto:tutoring@uttyler.edu) (903.565.5964), 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](tel:903.566.7254) (903.566.7254)