

MERCER UNIVERSITY
STETSON SCHOOL OF BUSINESS AND ECONOMICS

ACC 620.A14: Issues in Accounting Research

Professor Allen J. Rubenfield

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Office Hours: Thursday: 3PM-6PM

By appointment

Class meets during Summer, Thursday evening 6:00PM

Mission Statement:

The Stetson School of Business and Economics (SSBE) promotes the advancement and integration of quality business education and practice. In support of Mercer University's mission, the school provides undergraduate and graduate programs that are designed to enable, enhance, and expand professional careers, civic responsibility and lifelong learning.

Course Description:

This course is an introduction to research as well as an opportunity to look at topics of current interest and importance in accounting practice. This course includes such topics as the research methodology, primary sources of research, computer research tools and the implementation of research tools.

Prerequisites: BAA 603; and ACC 371, 372, and 373 or equivalent.

Course Objectives:

The objective of this course is to give the student a fundamental basis of understanding the critical factors and circumstances that determine the outcome of accounting, tax and related issues. The basic discussion will relate to how research occurs in business entities and to give the student a better understanding of how problems are solved by practitioners. A firm basis of the knowledge of the principles of research will be developed with an emphasis on decision making, planning and compliance. Students will also be exposed to real life situations involving current issues of importance to accounting and tax practice. Upon completion of the course, the student will have a better understanding and ability to deal with the many issues related to the business and accounting worlds.

Learning Objectives:

- To develop a fundamental basis of understanding of tax and accounting research.
- To acquire a basis of knowledge of how to perform research and how they are applied to

decision making, planning and compliance.

- To understand the many forms that research has.
- To be able to work with the diverse research methods.
- To understand the resources available, including the use of information technology, when working in these areas.
- The terminology relating to the different forms of research.

Text Books:

No text. Readings will be assigned in class. Please check Blackboard on a regular basis for assigned readings, important links, etc.

Class:

Class will heavily emphasize discussion, cases assigned both in-class and from current events. Students are expected to come to class prepared and ready to participate. Assignments are to be done before coming to class and turned in at specified times. Active learning and cooperative learning will be stressed wherever possible. Students are expected to arrive at class on time.

CHEATING WILL NOT BE TOLERATED. Honor Code – Academic Misconduct (Page 50, 2009-2010 Mercer University Catalog, Cecil B. Day Campus, Atlanta)

"Mutual trust is a basic component of any community. Mercer University expects students, as members of the academic community, to take seriously their positions in that community. Students are expected to ensure the continuance of trust among themselves and between them and the faculty by accepting responsibility for their own work. The University considers breaches of this trust and responsibility to be serious offenses.

Academic offenses include the taking of credit for or unfair use of work that has been done by another person. This includes plagiarism, cheating, and other acts of dishonesty in academic areas.

Plagiarism is defined as the use of ideas, facts, phrases, quotations, reproductions, or additional information, such as charts or maps, from any source without giving proper credit to the original author. Failure to reference any such material used is both ethical and legally improper.

Cheating includes the use of textbooks, notes, or other reference materials on a test, daily quiz, or other examination when not specifically permitted by the professor; copying ideas or facts from another student's paper during a test, quiz, or other examination; giving or receiving ideas orally or in writing during a test, quiz or other examination; obtaining test questions that the professor has not released for reference prior to the test; and obtaining or giving specific information that appears on a test before the test is administered."

Americans with Disabilities:

Students with a documented disability should inform the instructor at the close of the first class meeting. The instructor will refer you to Richard Stilley, Assistant Dean of Campus Life, (678-547-6823) for consultation regarding evaluation, documentation of your disability, and recommendations for accommodation, if needed. To take full advantage of disability services, it is recommended that students make contact immediately. The office is located the Sheffield Building.

Email:

Students are required to access their Mercer email and check it regularly. It will be used as one of the primary ways that the student has to contact the course’s faculty member and the faculty member to contact the student.

Inclement Weather

If severe weather occurs, classes will be canceled in accordance with the Associate Provost’s decision of Mercer-Atlanta. Call the Mercer weather phone for information about class cancellations—(678) 547-6111 (Atlanta) or listen to WSB 750 AM.

Grading and other policies and expectations:

Case studies/Research assignments	80%
Class participation	20%

	100%
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Case studies/Written assignments will be due the week following their being assigned. **NO** late papers or problems will be accepted under any circumstances.

Final grades will be awarded based on the following scale:

A	90-100%
B+	88-89%
B	80-87%
C+	78-79%
C	70-77%
D	60-69%
F	Below 60%

Course Outline and Schedule: (*week, topics*)

1. Introduction/Tax
2. Tax
3. Accounting issues

4. Accounting Issues

5. Accounting Issues

5. Computer Research Tools

Internet

Journals

Newsletters

Reporter Systems

Electronic

6. Legal

7. Academic

8. Wrap-up

This schedule is flexible and subject to change. If you are having difficulty with homework or any other aspect of the course, please come and see me as soon as possible, but in any case before real problems develop.

CELL PHONES AND PAGERS

DISRUPTIONS BY CELL PHONES AND PAGERS WILL NOT BE TOLERATED IN THIS CLASSROOM. PLEASE TURN OFF YOUR CELL PHONE AND/OR PAGER PRIOR TO ENTERING THE CLASSROOM.

HOW DID WE EVER SURVIVE BEFORE CELL PHONES AND PAGERS??????