EMPORIA STATE UNIVERSITY  
SCHOOL OF BUSINESS  
Department of Accounting and Information Systems  
Course Syllabus - Fall 2012

The School of Business prepares a diverse student body for successful careers by offering high-quality professional business programs in a student-centered learning environment. As a teaching institution enriched by management practice-related and pedagogical scholarship and service, the School primarily serves undergraduate students while offering strategically-focused graduate programs.

**COURSE NUMBER AND TITLE:**  
AC 853 PA Accounting Theory

**CLASS MEETING TIME:**  
M W 11:00 – 12:20 CH 318

**PREREQUISITES:**  
15 hours of accounting, including AC 313 or equivalent

**INSTRUCTOR:**  
Dr. George Durler

**OFFICE:**  
Cremer Hall 109

**OFFICE HOURS:**  
MW 9:00 - 10:30,  
T R 11:00 - 11:45,  
R 1:30 - 3:00,  
and by appointment (see Dr. Durler's schedule on his web page)

**CONTACT NUMBERS AND ADDRESSES:**  
Office: 341-5476, Fax: 341-6346, Department office: 341-5346  
e-mail: mdurler@emporia.edu  
web page: www.emporia.edu/~mdurler

**REQUIRED TEXTS:**  
Sage Publications © 2012 ISBN 9781412991698  
*Note: this book will not be published until the week before the course starts.*

**SUPPLEMENTAL MATERIALS:**  
Material supplied through ESU's Blackboard Internet Website. All students are expected to daily access their Blackboard account for announcements and other information.  
Access to FASB Codification – through Blackboard link  
Articles available online or at the library

**COURSE DESCRIPTION:**  
This course examines the conceptual basis of generally accepted accounting principles within the context of policy setting and the economics of financial reporting regulation. The course will discuss the theoretical rationale for the treatment of elements of the financial statements.

**COURSE OBJECTIVES:**  
Students should:
1) learn to identify and explain key aspects of accounting as they apply to an area.  
2) be able to explain accounting theory implications for company reporting.  
3) understand and discuss the economic consequences of accounting theory.  
4) practice interpersonal skills by discussing material.  
5) practice writing skills appropriate for professional exams and business communication.
COURSE EVALUATION PROCESS: Assessment of your comprehension of the course material will be determined from a combination of exams, papers, and homework assignments. Distribution of possible points for your grade is as follows:

Grading:

<table>
<thead>
<tr>
<th>Component</th>
<th>Maximum Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>up to 100</td>
<td>20%</td>
</tr>
<tr>
<td>Discussion Leader</td>
<td>up to 50</td>
<td>10%</td>
</tr>
<tr>
<td>Topic questions</td>
<td>up to 100</td>
<td>20%</td>
</tr>
<tr>
<td>Current Issue Report</td>
<td>up to 100</td>
<td>20%</td>
</tr>
<tr>
<td>Class participation</td>
<td>140</td>
<td>29%</td>
</tr>
<tr>
<td><strong>Total possible points</strong></td>
<td><strong>490</strong></td>
<td><strong>100%</strong></td>
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Note that Dr. Durler reserves the right to change this schedule.

Grade distribution:

- A: 90% - 100%
- B: 80% - 89%
- C: 70% - 79%
- D: 60% - 69%
- F: Below 60%

It is the policy of the School of Business that the plus/minus grade system is not used.

Exams: Two 50 point exams will be administered in the course, one at midterm and one as a final exam. Examinations will be all essay questions. Students missing an exam for official University functions must provide written confirmation of their involvement in the function prior to the date of the exam. Makeup exams for those individuals and those missing the exam due to legitimate emergencies (definition of an emergency is at the discretion of the instructor and may require documentation) will be at a time determined by the instructor. Failure to arrange for a makeup exam in a timely manner (to be taken within a week when possible) will result in a penalty in points. Seating may be assigned or students may be requested to re-seat themselves before or during an exam. This should not be construed as an accusation that cheating has occurred. Calculators, if necessary (very unlikely), will be provided by the department to be used for exams. Do NOT bring your own calculators. No other exam aids and **no electronic devices of any kind** (that includes your cell phones, iPods and electronic translators). Non-English speakers should ask the proctor for definitions of words if necessary.

Topic Presentations: It is important for accounting professionals to be able to give presentations. It is also appropriate at the graduate school level for students to be actively involved in conducting the course. An overview of each topic will be presented in class, or online, by a team of two or three students who have conducted additional research from various sources. The team may also use questions posted by their classmates to initiate discussion of the material. For some topics two or more days will be devoted to the topic's material, one day for the group presentation and one or more additional days to discuss the questions and additional material provided by Dr. Durler. Dr. Durler will lead the discussions. A schedule of teams will be provided separate from this syllabus and may be changed as the semester progresses. Students not presenting the topic for that day are expected to read assigned material in order to be active participants in the discussion. Each student will also prepare a peer assessment of the presentation by the team.

Class Participation: Each student is expected to participate in the class discussions. A subjective determination of your participation will be determined each discussion day by the instructor with input
from peer evaluations from your fellow students. From one to 10 points will be assessed for each
discussion day's participation. Only the top fourteen scores will be used in determining your course
grade. Peer assessments will be submitted online.

**Topic Questions:** Each student not assigned to present the current topic will post on the Blackboard
discussion forum for the topic at least one question related to the topic material. The question should be
written to facilitate class discussion.

**Current Issue Report:** Each student will prepare a 3 to 6 page report on a current issue regarding
accounting standards or their implementation. This report should address both pros and cons of the
issue and state your personal opinion on the issue in the report conclusion. Papers will be graded based
on grammar, spelling, and style in addition to content. These papers must be typed (using a font not less
than 10 point nor greater than 12 point), **double** spaced, **one inch** margins (change Word's default), and
**TWO spaces** between sentences (again change Word's default), with a cover page, and stapled in the
upper left corner (please, no plastic covers or other similar bindings). An identification number will be
assigned so that the papers can be graded without knowing the author and that number should appear on
the cover page along with the title of the paper. **Your name should NOT be included anywhere in the paper.**
Professional accountants must be able to write thoroughly yet succinctly. Reference citations
(single spaced with two spaces between citations) are required so it can be determined if you did enough
research to form an informed opinion but are not included in the page count, nor is the title page. (Page
numbering does NOT include the title page) A single reference is insufficient, only two is questionable.
Wikipedia is not considered a valid source. You may use it only as a starting point and then find more
valid sources of information to include in your references. **All papers must be in hard copy but must also be submitted electronically for the purpose of plagiarism review.** The due date for this paper is **October 15, 2012.** Late papers will be accepted but will incur a **significant** penalty in points and will not be graded anonymously.

**CHANGES TO SYLLABUS:** Dr. Durler reserves the right to make appropriate changes in the course,
after discussion with the class, as needed.

**OTHER:**

**E-MAIL TO THE INSTRUCTOR:** All e-mail addressed to the instructor, or his assistants, **MUST**
have a subject line which begins with “AC 853" without the quotes. (That is AC space 853.) This is to
route the message to the appropriate mailbox. Failure to do this will result in a significant delay in
replying to your message and/or no reply at all. I receive hundreds of e-mail messages a day and routing
to the appropriate mailbox is necessary to avoid mistaking your message for SPAM or having it lost in
the main mailbox. Messages from gmail, hotmail, and yahoo are typically treated as SPAM by our mail
system filters, therefore **you should use your ESU account to send e-mail related to the course.**

**ATTENDANCE POLICY:** Attendance in the class is your responsibility as roll will not be taken each
class meeting, however you are strongly encouraged to attend each session. In general, graduate students
do not miss class. Your absence will be noticed as your contribution to the class improves the quality of
the subject matter for yourself, your fellow students and the instructor. Attendance also has an indirect
"cause and effect" relationship with grades. Excessive absences may be considered in assigning a final
grade. **Job related absences are not valid reasons for failing to complete assignments, or being unprepared to present or discuss topics.** The instructor reserves the right to administratively remove a
student for absences from class, disruptive behavior, lack of prerequisites, or academic dishonesty per University policy (see University Policy Manual 4E.13)

ACADEMIC DISHONESTY:
Academic dishonesty, a basis for disciplinary action, includes but is not limited to activities such as cheating and plagiarism (presenting as one’s own the intellectual or creative accomplishments of another without giving credit to the source or sources).

The faculty member in whose course or under whose tutelage an act of academic dishonesty occurs has the option of failing the student for the academic hours in question, or for any components or requirements for that course. Departments, schools, and colleges may have provisions for more severe penalties. Emporia State University may impose penalties for academic dishonesty up to and including expulsion from the student’s major or from the University. In addition, acts of academic dishonesty shall be grounds to deny admission to a department or program.

In addition to the penalties above, the faculty member shall notify in writing his/her department chair and the registrar of the infraction. The department chair shall forward a report of the infraction to the Provost and Vice President for Academic Affairs and Student Life. The registrar shall block the student from withdrawing from the course to avoid the penalties that result from the infraction (emphasis added). The Provost and Vice President for Academic Affairs and Student Life shall notify the student, the department chair, and the faculty member who initiated the proceedings, of any additional action taken beyond those already imposed by the faculty member. Should a single infraction be so egregious, or should a student have a record of multiple infractions, the Provost and Vice President for Academic Affairs and Student Life may impose additional penalties, including expulsion of the student from the University.

The student has the right to appeal the charge of academic dishonesty (see the section entitled “Student Conduct” in the University Policy Manual). If after an appeal it is found that the student did not commit an act of academic dishonesty, no penalties will be imposed on the student.

A chair of a department or director of a program may request from the Provost and Vice President for Academic Affairs and Student Life a list of all currently enrolled ESU students within that major or program who have committed acts of academic dishonesty. This request may be a standing request to be filled automatically during each semester until the request is rescinded by the chair or director. In addition, a chair of a department or director of a program may submit to the office of the Provost and Vice President for Academic Affairs and Student Life a list of applicants to a program or major and the chair or director may be informed if any of the applicants has committed any acts of academic dishonesty.

Prior to the beginning of the next academic year, the office of the Provost and Vice President for Academic Affairs and Student Life shall send to the Chair of the Academic Affairs Committee of the Faculty Senate a list containing nonspecific student identifiers, such as Student 1, Student 2, etc., their specific academic infraction(s) reported to the Provost’s office, the total number of infractions that have been reported for each student, and any actions taken by the Provost and Vice President for Academic Affairs and Student Life. (3D.0701 ACADEMIC DISHONESTY POLICY)

Cheating and plagiarism will not be tolerated. Any assignment with a significant quantity of "cut and paste" from sources will be considered an incidence of plagiarism. Repeatedly submitting assignments consisting of "cut and paste" work will be considered cheating and reported for University discipline.
Submissions are expected to reflect YOUR understanding of the material, not your ability to copy from the authors or other sources. Using ANY source for answers and not referencing the source as a citation will also be considered plagiarism and cheating. You are encouraged to share your knowledge and experience with your fellow students, however the final product of exams and assessments are meant to be individual efforts and those that are not may be punished by failure (score of zero) on that assignment and referral to the appropriate University offices. Do NOT work together to complete an assignment except for those designated as a team assignment. Once you have completed it, then you may compare your results with another student if desired.

OTHER:

DISABLED STUDENT POLICY: Please contact the instructor immediately if (1) you have or think you have a disability or medical condition which may affect your performance, attendance, or grades in this class and for which you wish to discuss accommodations of class related activities or schedules, (2) you may require medical attention during class, or (3) you may need special emergency evacuation preparations of procedures.

Emporia State University will make reasonable accommodations for persons with documented disabilities. Students need to contact the Director of Disability Services and the professor as early in the semester as possible to ensure that classroom and academic accommodations are implemented in a timely fashion. All communication between students, the Office of Disability Services, and the professor will be strictly confidential. Contact the Office of Disability Services and Non-Traditional Student Programs at 211 S. Morse Hall in person or at 620/341-6637 Voice, 620/341-6646 TTY, or via e-mail disabser@emporia.edu. Accommodations are provided on an individualized, as-needed basis after needs and circumstances have been evaluated.

OFFICE HOURS POLICY and PHONE CALLS: In general, I have an open door policy, if I am in my office I am usually willing to visit with you. During office hours I will normally set aside any other work to talk to you. However, outside of office hours I may occasionally ask you to come back later if I am involved in a project. Occasionally, it may be necessary to cancel office hours due to meetings or other obligations. I will try to notify the class ahead of time and/or leave a note on my door at those times.

Due to the cost involved for the department, I prefer to return phone calls only within the local calling area. It would be appreciated if you don’t ask me to return a call to your cell phone if it doesn’t have a local Emporia number. Provide a local number where you can be reached if possible. If it is an emergency, please provide that information in your message so an exception can be made. An alternative means of communicating with me is by e-mail.

POSTING OF GRADES: I do NOT post grades. Blackboard has a feature for tracking your grades. However very little of the assessment in the course will be done through Blackboard, therefore your gradesheet in Blackboard will be incomplete. Periodically I will try to provide each student with their status in the course. Per University policy, (3H.03 INFORMATION TECHNOLOGY USAGE) I can not send you grade information by e-mail or phone due to privacy concerns unless encrypted and at this time no acceptable encryption is available. No one else may obtain your scores without prior written permission from you and the approval of the instructor (this is the law).
CELL PHONES AND TEXTING: I do not require you to turn off your cell phones during class but it is expected you will set it to either silent or vibrate. The rest of the class does not care to hear your special song used as a ring-tone and it disrupts the class. Texting is NOT ALLOWED at anytime during class and anyone texting then will have their cell phone confiscated until the end of the period. It is recommended that you not check the time using your cell phone as it may appear you are texting.

DISCUSSION BOARD: A discussion board forum for complaints, comments, and suggestions for this course is available on Blackboard. So that you feel free to post there, Dr. Durler will not respond to a posting unless the person making the post requests a response. However, Dr. Durler does "subscribe" to the forum so you can be assured any post is read. This forum is available so you can make comments and suggestions during the semester, when modifications can still be made, instead of with the course evaluation when it is too late to make changes. I encourage you to post on this forum and you may do so anonymously if desired.

There is another Blackboard forum where you may post questions about completing assignments or questions about the course material. Dr. Durler will respond to postings in this forum and students are also encouraged to reply if you can help a fellow student without just giving them an answer.

WITHDRAWAL POLICY: The instructor reserves the option to initiate a student withdrawal for student's absences from class, disruptive behavior, lack of prerequisites, or academic dishonesty. (4E.13 FACULTY INITIATED STUDENT WITHDRAWAL policy) Students who decide to withdraw and receive an automatic "W" must complete the formal withdrawal procedure by Wednesday October 24, 2012. After that date, a student may not withdraw from the class nor may the instructor assign a "W".

COURSE TOPICS AND EXTENT OF COVERAGE: A tentative schedule of topics is provided separately. The schedule may (most likely will) change depending on class discussions and student comprehension of the material.