

ACCT 895
Culminating Experience in Accounting
San Francisco State University
Department of Accounting
Fall, 2009

- INSTRUCTOR:** Kenneth Danko
- OFFICE:** DTC 573
- PHONE:** 415-817-4365
- E-MAIL:** kdanko@sfsu.edu
- INSTRUCTOR WEB:** <http://online.sfsu.edu/~kdanko/>
- OFFICE HOURS:** 11:50am-1:50pm T, and 4:20-6:20pm Th
- CLASS MEETING:** Tuesday Evenings 6:30pm to 8:30pm, DTC 596.
- ELECTRONICS:** Students are encouraged to turn off their cell phones, pagers, blackberries and all other electronic devices before coming to class. The use of laptop computers during class is prohibited except to aid a presentation.
- PREREQUISITE:** Students must have completed all required 500 and 700 level courses to enroll in 895. Enrollment requires the approval of the instructor prior to the deadline for filing the "Proposal for Culminating Experience" form which is in the semester preceding the class (April 1, 2009 for Fall semester 2009, November 3, 2009 for Spring semester 2009). Class size is limited and enrolment will be limited to MSBA students with concentrations in accounting or MBA students who have completed a minimum of four 800 level accounting classes which must include ACCT 800 and ACCT 801. ACCT 895 may not be taken concurrently with ACCT 801. Students interested in enrolling in the class are encouraged to contact the instructor at the **beginning** of the semester preceding the one during which they hope to be enrolled.
- WRITING RESOURCES:** Hacker, Diana, "A Pocket Style Manual," 4th ed, Bedford Books (St. Martin's Press), 2004.
- Hacker, Diana, "A Writer's Reference," 6th ed, Bedford Books (St. Martin's Press), 2007.
- OBJECTIVES:** The purpose of this course is to serve as the culminating experience required for MSBA graduate students specializing in accounting. Part of the requirement is to demonstrate the ability to do scholarly writing within accounting.
- TECHNIQUES:** Each student's culminating experience project will include three papers, one individual project on International Accounting Standards, a group project on Ethics, and a group project on SOX. Each student will also make one oral presentation. Papers are graded when submitted then returned to the student (or group) for revisions. All papers will be submitted via turnitin.com. At the end of the semester, each student's collection of three papers will be gathered together in a binder with the appropriate forms and signatures. The completed binder must be turned in on or before the deadline listed in this syllabus; this will fulfill the student's culminating experience requirement.

PLAGIARISM: Any paper which is submitted for credit and which includes plagiarized material will be returned to the student (or group) for re-writing. The maximum grade for such papers will be a C. This grade will be reduced to an F if acceptable revisions are not submitted within ten days of the original deadline.

GRADING: Grading will be based on an overall weighted average for all student accomplishments. The assigned weights are as follows:

International Accounting: An independent project:	40%
Ethics Case Analysis: A group project:	20%
Sarbanes Oxley Act: A group project:	20%
Individual Oral Presentation and Participation:	<u>20%</u>
Total	100%

Grades for papers will be influenced by the clarity of expression, depth of coverage and the originality of ideas. While students are encouraged to take positions on issues, a balanced presentation of alternative viewpoints is encouraged. Students are expected to back up facts and opinions with appropriate references. The maximum grade for a paper is determined by the original submission, thus students are encouraged to carefully write and edit their papers before they submit them. All papers will be returned, usually within one week, with suggested revisions. The maximum grade will be reduced if acceptable revisions are not submitted within the specified deadline. Students are expected to demonstrate a command of the English language. Errors of grammar, punctuation, or spelling or the inappropriate use of words will adversely affect the grade for a paper. Thus, students are encouraged to hire an editor prior to submission if they are unsure of their competency in written English. As a general rule, the grade for a paper will be inversely related to the amount of red ink applied to the paper during its first reading. In some cases papers may be returned unread and students may be told that they must get professional editing assistance before re-submission.

WITHDRAWALS: University policy states that withdrawals are permitted only for serious and compelling reasons.

ACCT 895 COURSE OUTLINE
(subject to change)

Date	Activity
Aug 25	Introduction and Orientation
Sept 1	
Sept 8	
Sept 15	
Sept 22	
Sept 29	
Oct 6	International Accounting Standards paper due, student presentations of International Accounting Standards papers
Oct 13	
Oct 20	Ethics Case analysis due, student presentations of the Ethics Case.
Oct 27	
Nov 3	Sarbanes Oxley paper due, student presentations of SOX papers
Nov 10	
Nov 17	
Dec 1	
Dec 10	.Last day to complete Culminating Experience, finished papers are due in the Grad Office.

Note: Bold lettering in the table above indicates that classroom attendance is required on that evening.

International Accounting Standard Setting: Individual project due October 6, 2009

There is a growing recognition in the business community that country-specific accounting standards inhibit the flow of capital in the international market. The role of the International Accounting Standards Board (IASB) is to develop a single set of accounting standards to be applied world-wide. You should write a paper discussing some aspect of the IASB and the resulting standards. Your paper should include an assessment of the level of influence/acceptance the IASB has gained, the pros and cons of international standard setting, and an assessment of problems that need to be overcome before international accounting standard setting is a reality worldwide. You may want to include a short history of the IASB and international accounting standard setting in general.

Ethics Case Analysis: Group project due October 20, 2009

Your group should analyze the case “Love and a Question: What Should the CPA Do?” Try to include as much support as possible for the group’s decisions. It may be helpful to reference or quote from different organizations’ code of ethics (see the suggested web sites) as well as different theories of ethics. The conclusion of your paper would state what Todd Davis’s next step should be.

Try to determine the ethical issues, what groups would be affected by a decision and what that group would prefer? What are the long term consequences of the decision? Other things to consider are: What are the alternatives and what is your evaluation of the alternatives in terms of values (like integrity, objectivity, loyalty to different users, competence, honesty, etc)? Are there any practical constraints? What are the consequences of the alternatives? What actions should be taken? There is a list of questions at the end of the case, you should treat these as suggestions as to aspects of the case to consider. It is not a laundry list. You may chose not to address all of these questions.

Group project on Sarbanes Oxley due November 3, 2009

The Sarbanes Oxley act has had a tremendous impact on the practice of accounting in the US. Your group should write a paper on some aspect of SOX. Some possible questions worth exploring include: What was the intent of SOX and is it meeting its objectives? Have there been any problems? How easy is it for companies to implement? Is there a need for adjustments to the Act? How does the accounting community view SOX? Is this view any different than other areas of business or the public at large? What is happening with non-profit enterprises, does SOX apply or is it being applied? You are encouraged to pose your own question, picking some aspect of SOX that will make your paper interesting and allow for a more in-depth analysis than would be present in a simple review.