CONTACT INFORMATION
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E-mail Address: dfleming@mail.sdsu.edu
Office Hours: T 1400-1600; and by appointment

PREREQUISITES
Advanced to Candidacy in the MSA Program.

COURSE GOAL AND DESCRIPTION
The goal of this course is to synthesize theory and application to prepare students for the dynamics of real-world professional accounting practice: diagnosing problems and issues (often in the face of significant uncertainty), analyzing and evaluating relevant information, making responsible and ethical decisions, and reporting decision results. The course uses a combination of high quality articles and cases to examine important and timely accounting and business issues providing students the opportunity to hone their approach of analyzing and solving business problems.

STUDENT LEARNING OUTCOMES (SLOs)
The goals of the MSA Program are that students should be able to:

SLO 1 Compare, contrast, interpret, or criticize accounting and business decisions and information using professional business communication.
SLO 2 Actively participate in team decision making.
SLO 3 Apply ethical judgment and professional standards in analyzing situations and formulating accounting and business decisions.
SLO 4 Use relevant research tools and academic/professional literature to analyze or take a position in accounting and business situations.
SLO 5 Address unstructured problems in the areas of accounting information systems, financial reporting, or taxation.
SLO 6 Identify and discuss the significance of diversity and cultural differences in the global business environment.

ACCTG 790 contributes to these goals through the following learning outcome statements:
LOS 1 Explain regulatory, cultural, ethical, and other factors that affect accounting practice and decision making.
LOS 2 Evaluate relevant information to diagnose and solve business problems.
LOS 3 Synthesize accounting and business research to address issues facing the accounting profession.
LOS 4 Apply individual knowledge and skills to team decision making.
LOS 5 Persuasively communicate research results and business decisions.
COURSE STRATEGY
This course has two interrelated components to achieve the learning outcomes.

- **Theory and Research Evidence.** A key part of this course is developing an understanding of important theories and research evidence relevant to accounting and business decision making. Articles for each class session are selected from high quality research journals and other publications to provide theoretical background and empirical evidence related to the topics examined in the course.

- **Case Analysis and Class Discussions.** Diagnosis, decision making, and implementation are action skills of increasing importance to accounting professionals. The cases and class discussions in this course provide opportunities to sharpen these skills, martial evidence, craft persuasive arguments, and develop courage to take risks and make decisions based on limited information.

COURSE MATERIALS

Required materials:

- ACCTG 790 Course Pack (purchase at: [http://cb.hbsp.harvard.edu/cb/access/14642795](http://cb.hbsp.harvard.edu/cb/access/14642795))
- Articles available from SDSU research databases (see Reading List).

Optional materials:
- Relevant textbooks and other sources as needed for background on course topics.

COURSE STRUCTURE AND PEDAGOGY

Each class session covers articles and/or cases focused on a common theme. Below is the format and general timeline for each class session:

- Discuss current news and overview of the session topic: 15 minutes
  - This time is used to introduce the topic and discuss relevant real-world business situations and current events that make understanding the topic important.
- Directed class discussion: 45 minutes
  - Class discussion is systematically directed to synthesize the session readings.
- Break: 15 minutes
- Directed class discussion (continued): 75 minutes
  - Presentation and class discussion of the case for the session.
- Synergy—what we learned from the class session as a whole: 10 minutes
GRADING AND ASSESSMENT OF LEARNING OUTCOMES
You earn points toward your grade in this class based on your performance on the items listed below. Keep track of your ongoing performance and please come and see me if you have any questions or concerns. Standard letter grades (including pluses/minuses) will assigned at the end of the semester. I have no intention of curving grades in this course.

<table>
<thead>
<tr>
<th>Item</th>
<th>Grade %</th>
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<tbody>
<tr>
<td>Class Contributions</td>
<td>15%</td>
</tr>
<tr>
<td>Article/Case Summaries</td>
<td>25%</td>
</tr>
<tr>
<td>Team Case Presentation</td>
<td>10%</td>
</tr>
<tr>
<td>Case Examination</td>
<td>25%</td>
</tr>
<tr>
<td>Comprehensive Examination</td>
<td>25%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
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</table>

**NOTE:** There will be NO make-up assignments. You must attend class to turn in assignments, unless you have a legitimate reason (discussed in advance) supported by valid documentation.

**Class Contributions.** Your contribution to class discussions is an invaluable part of your learning experience, and the experiences of the other students in the class. Contributions can be in the form of responses to queries posed during our discussions, questions that you ask related to our discussions, and presentations of article summaries and/or research case conclusions. Contributions are evaluated each class session using a 3-point scale (0=none, 1=satisfactory, 2=meaningful).

**Article/Case Summaries.** You are required to submit a summary and analysis of the required articles and/or cases for each class session. You will receive detailed feedback and scores on four (4) of these assignments (randomly selected) over the semester using the *Case Analysis Rubric* (available on Blackboard). See Appendix A for details on these assignments.

**Team Case Presentation.** You will present one of the assigned cases for the class with a group of no more than four people. Scores for this assignment are based on: (1) quality of the presentation using the *Presentation Evaluation Rubric* (available on Blackboard), and (2) contribution to the final product based on the *Team Case Peer Evaluation* (available on Blackboard). See Appendix B for details on this assignment.

**Case Examination.** You will analyze a business case and prepare written case-based essay. The exam will be completed in-class during the scheduled class session. Scores for this assignment are based on the quality of the essay using the *Case Analysis Rubric*.

**Comprehensive Examination.** You will complete a comprehensive essay exam at the end of the semester. The questions on the exam may address any of the topics covered during the semester and in some cases integrate multiple topics. The assignment will give you the opportunity to synthesize the material covered in the course and demonstrate your in-depth knowledge of the subject matter.
HOW TO MAKE THIS COURSE A SUCCESS

Below are three recommendations for making this class a success (for all of us):

- **Preparation.** Read the assigned articles and cases; but equally important, spend time thinking about what you read, formulating questions, challenging assumptions, considering alternative viewpoints, and developing recommendations.

- **Participation.** You must be present to share your unique insights about the topic at hand. Ask questions about things that don’t make sense to you. Share your related experiences.

- **Enthusiasm.** Analysis and decision making is the sine qua non of professional accounting practice. The more you invest in this course, the more you will get out of this course and position yourself for success in business.

If you follow these recommendations diligently, you will be prepared to participate each class session and we will have a great semester. Do not be overly concerned with whether you have the “correct” answers or “great” questions. You and your classmates will often learn more from thoughtful questions and responses that are related to the discussions as we work together to sharpen your understanding.

RESPONSIBILITIES

**My responsibilities** are to prepare diligently, to guide the class discussion, to ensure an equitable distribution of “air time” (the time students speak in class) so that you will perceive yourself as an equity holder in the learning process. I will also provide you with a structured organization for learning and presenting, but that flexible enough to encourage improvisation in the learning process.

**Your responsibilities** are to prepare diligently and help develop the intellectual content of the course by contributing to class discussions and expanding on your classmates’ contributions. You are not adequately prepared if you simply skim the assigned reading and questions and then sketch a few notes in the margins. After class, take a few moments to gauge your progress toward the session goals. Also, skim over the topics we covered and decide whether you need to put in more study time. If you have been attending class but are still falling behind, you are encouraged to seek help from a friend or visit me during my scheduled office hours. Meetings during my office hours will be much more productive if you come well prepared. Whenever possible, try to write out your questions and, preferably, map them into the learning outcomes for the course. In addition, be familiar with the definitions and notation related to a topic even if you are having conceptual difficulties. Most importantly, don’t tell me that you understand something when you are still perplexed.

ACADEMIC HONESTY

The SDSU Standards for Student Conduct (http://www.sa.sdsu.edu/srr/conduct1.html) states that unacceptable student behavior includes cheating, plagiarism, or other forms of academic dishonesty that are intended to gain unfair academic advantage. Unprofessional conduct adversely impacts your fellow students, the accounting faculty, the School of Accountancy, SDSU, and the accounting profession. The School of Accountancy takes academic honesty very seriously and vigorously enforces University policy related to any such infractions. Thus, any student suspected of academic dishonesty will be reported to the SDSU Center for Student Rights and Responsibilities; if found responsible for academic dishonesty, the student will receive NC in ACCTG 790.
The following examples illustrate how the SDSU Standards for Student Conduct apply to this course:

- **Exams are individual work only.** No collaboration of any kind is allowed.
- **Collaboration is permissible and encouraged on any group assignments.** However, the final write-up of cases or other assignments should be exclusively your own. For example, after discussing a case in your study (or other) group, you should *form your own opinion and submit your own analysis*.
- **Cases are set in time and for some it may be possible to research the actual outcomes.** This activity is strongly discouraged because it undermines the learning opportunities from the course. We will talk in class about what happened subsequent to the case setting.
- **All course materials, especially copyrighted cases, are for your use only.** It is a violation of the student conduct policy to share these materials with other class members or others outside the class, especially future ACCTG 790 students.
- **If at any time you are unclear about the any aspect of your responsibilities pertaining to the student conduct policy, please contact me rather than make assumptions.**

**CONDUCT**

Professional conduct is built upon the idea of mutual respect. Such conduct includes:

- **Attending the class.** Each class benefits from the attendance and participation of all students. You are responsible for all material covered and announcements made during classes missed.
- **Arriving on time.** Late arrivals are disruptive and show disrespect to those who are on time.
- **Minimizing disruptions.** Cell phones should be turned off during class. You should not leave and re-enter the class. You should avoid engaging in side conversations after class has begun.
- **Focusing on the class.** While you may take notes on laptops, do not use laptop computers or hand-held devices for other tasks while in class. Activities such as Internet surfing, day trading, and answering email are very impolite and disruptive to both your neighbors and the class.
- **Being prepared for class.** You should be ready to discuss any assigned readings and to answer any assigned questions for each class session.
- **Respect.** You should act respectfully toward all class participants.

Class contribution grading reflects adherence to these principles—you earn credit for contributing valuable insights and may lose credit if you fail to adhere to any of the above guidelines.

**MEDIA AND TECHNOLOGY**

Class materials (e.g., discussion notes) will be posted on the Blackboard course site ([http://blackboard.sdsu.edu](http://blackboard.sdsu.edu)). Some of the work for this class requires the use of word processing (e.g., MS Word), spreadsheet (e.g., MS Excel), and Internet (e.g., Firefox) software applications. Also, **you must have your own email account and check it on a regular basis.** Make sure that you have the correct email address listed in Blackboard. All communications will be sent to the email address listed in Blackboard.
SPECIAL CIRCUMSTANCES
Any student with documented special needs or circumstances should notify me at the beginning of the semester so the necessary accommodations can be arranged. In addition, please feel free to meet with me during office hours or by appointment to discuss any issues or concerns you may have regarding the class.

CHANGES
You are expected to check your email and the Blackboard site for any changes to the course. If you are not in class when changes to the course or schedule are made, you are still responsible for complying with the changes. Changes can be made any time at the discretion of the instructor.

CLASS SCHEDULE

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment Due</th>
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<tbody>
<tr>
<td>28-Aug</td>
<td>Session 1: Course Overview; Case Analysis and Research</td>
<td>Student Profile</td>
</tr>
<tr>
<td>4-Sep</td>
<td>Session 2: Earnings Management and Fraud</td>
<td>ACS 1</td>
</tr>
<tr>
<td>11-Sep</td>
<td>Session 3: Subprime Crisis and Fair Value Accounting</td>
<td>ACS 2, CP</td>
</tr>
<tr>
<td>18-Sep</td>
<td>Session 4: Lehman Brothers and Repo 105</td>
<td>ACS 3, CP</td>
</tr>
<tr>
<td>25-Sep</td>
<td>Session 5: Audit Standards and Practice in China</td>
<td>ACS 4, CP, P</td>
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<tr>
<td>2-Oct</td>
<td>Session 6: Individual Research</td>
<td>None</td>
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<tr>
<td>9-Oct</td>
<td>Session 7: Nonfinancial Performance Measurement</td>
<td>ACS 5, CP</td>
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<tr>
<td>16-Oct</td>
<td>Session 8: Enterprise Risk Management</td>
<td>ACS 6, CP</td>
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<tr>
<td>23-Oct</td>
<td>Session 9: Integrated Reporting and Assurance</td>
<td>ACS 7, CP</td>
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<tr>
<td>30-Oct</td>
<td>Session 10: Case Examination</td>
<td>Exam</td>
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<tr>
<td>6-Nov</td>
<td>Session 11: Negotiation and Problem Solving</td>
<td>ACS 8, CP</td>
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<tr>
<td>13-Nov</td>
<td>Session 12: Taxation Policy and Decision Making</td>
<td>ACS 9, CP</td>
</tr>
<tr>
<td>20-Nov</td>
<td>Session 13: Deferred Taxes and International Banking Regulation</td>
<td>ACS 10, CP</td>
</tr>
<tr>
<td>27-Nov</td>
<td>Session 14: Private Equity and Initial Public Offerings</td>
<td>ACS 11, CP</td>
</tr>
<tr>
<td>4-Dec</td>
<td>Session 15: LinkedIn Corporation Valuation</td>
<td>ACS 12, CP</td>
</tr>
<tr>
<td>7-Dec</td>
<td>Comprehensive Exam Due via Blackboard (5:00pm)</td>
<td>Exam</td>
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</tbody>
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\( ^a \) See the reading list for reading and case assignments for each class session.

\( ^b \) ACS = Article/Case Summary; CP = Case Presentation
READING LIST

Session 1: 28 August 2012
Introduction to Case Analysis and Research

Session 2: 4 September 2012
Earnings Management and Fraud

Session 3: 11 September 2012
Subprime Crisis and Fair Value Measurement

Session 4: 18 September 2012
Lehman Brothers and Repo 105

Session 5: 25 September 2012
Audit Standards and Practice in China
Session 6: 2 October 2012
Individual research

Session 7: 9 October 2012
Nonfinancial Performance Measurement

Session 8: 16 October 2012
Enterprise Risk Management

Session 9: 23 October 2012
Integrated Reporting and Assurance

Session 10: 30 October 2012
Case Examination

Session 11: 6 November 2012
Negotiation and Problem Solving
**Session 12: 13 November 2012**  
_Taxation Policy and Practice_  

**Session 13: 20 November 2012**  
_Deferred Taxes and International Banking Regulation_  

**Session 14: 27 November 2012**  
_Private Equity and Initial Public Offerings_  

**Session 15: 4 December 2012**  
_LinkedIn Corporation Valuation_  
APPENDIX A
ARTICLE/CASE SUMMARY (ACS) REQUIREMENTS

FORMAT
- Follow the guidelines in the “Editorial Policy and Style” handout.
- Length of summaries must not exceed two pages. Do not include a cover page.
- Include your name, course title and section number, and assignment title in the page header.
- Must be submitted to the “Assignments” folder in Blackboard before each class session.

ORGANIZATION
The goal of a case summary is not to completely develop a case essay to explain and defend your position; rather it is to summarize the key elements of your argument. Case summaries and associated case analysis notes collectively prepare you for class discussion. Use the following organization for your ACS assignments (see the example ACS posted on Blackboard):

Article Summary (with related preparation notes)
- Provide a clear and concise descriptive summary of the key points in the article(s). Discuss major “take-aways” (i.e., what you learned) from the article(s). Must be in your own words—do not just restate the abstract. Should not exceed one paragraph.

Case Analysis (with related preparation notes)
- A case summary is an abbreviated case essay—a clear and concise communication of your case analysis (see ACCTG 790 Session 1 slide deck “Case Analysis and Research” and Ellet [2007, Chapters 9 – 12] for detailed guidance on case-based essays). Case summaries must include:
  - Position Statement. Summarize key issues and information based on your situational assessment and hypothesis generation/evaluation. Propose your hypothesis for the case.
  - Evidence. Martial available evidence and assumptions to support hypothesis based on your proof analysis.
  - Action Plan. Set goals and address actionable content of the argument (including timelines) based on your action analysis. Address major risks.

References
- Provide complete references for assigned article(s) and case(s).

PERFORMANCE EVALUATION
Scores for Article/Case Summaries are based on the quality of the work product using the Case Analysis Rubric (available on Blackboard).
APPENDIX B
TEAM CASE PRESENTATION REQUIREMENTS

OVERVIEW
Teams of no more than four people will present each of the cases assigned this semester. Each team will present one case during the semester. Students will be assigned to teams by the instructor, and cases will be randomly assigned to the teams.

PRESENTATION
The purpose of the presentation is to introduce the case situation to the class participants. Presentations must include:

• Clear description and assessment of the business situation.
• Clear summary and description of the key pertinent facts, issues, or symptoms.
• Questions that address fundamental and relevant aspects of the case situation. These questions should provide a solid foundation for beginning class discussion of the case.

Presentations should last 15-20 minutes.

DELIVERABLES
• Professional quality PowerPoint presentation. Teams must submit via email the FINAL PowerPoint (PPT) file by 8:00am the day of the scheduled presentation. The presentations will be loaded on my laptop prior to class. Changes to the submitted PPT file will not be allowed.
• Team Evaluation. Each team member must submit a Team Case Peer Evaluation (available on Blackboard) in hardcopy form at the beginning of class.

PERFORMANCE EVALUATION
Scores assigned to each team member for this assignment are based on the following:

• Presentation quality using the Presentation Evaluation Rubric (available on Blackboard).
• Contribution to the final product based on the Team Case Peer Evaluation (available on Blackboard).