Course: Accounting 300, Fall 2016
Accounting Research and Communication

Josef Rashty,
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Contact Information:
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Office Hours: Tuesdays 5:30 p.m. to 6:30 p.m.
Office Location: Suite 5300

First Day of class: August 30, 2016
Last Day of class: December 13, 2016
Course Description

Accounting 300 introduces certain methodologies to improve the effectiveness of accounting research, the application of research findings to transaction fact patterns, and the evaluation and communication of those results in concise and logical manners to readers. It incorporates practical examples dealing with some complex contemporary accounting issues. Assignments will emphasize identifying the pertinent facts, reviewing and assessing alternative answers, and the concepts behind each guidance to arrive at a supportable conclusion. This course primarily consists of real-world case studies and preparation of technical accounting research memoranda.

Learning Outcomes

After successfully completing this course, you can expect to have achieved the following:

The objectives and outcomes of the course are as follows:

- The course introduces elements of effective writing. You will be able to write effective memoranda and technical accounting papers.

- It introduces the authoritative and non-authoritative resources available for accounting research. You will know the resources that are available to you for accounting research and are able to locate them.

- It provides knowhow to access and analyze the variety of complex resources available. You will be able to work your way through the maze of accounting literature available to you to come up with logical answers to treat different business transactions.

- It provides guidance on how to write effective accounting research papers. You will learn the elements of effective writing and can logically structure technical accounting papers.

- It provides an opportunity for you to speak in a group and present and defend your views persuasively. You will learn on how to conduct yourself in a group, present your views, and build collective consensus.

- It provides guidance on disclosures and write-ups of the SEC reports. You will learn the structure of 10-Ks and 10-Qs and how to effectively draft proper disclosures in the SEC documents.

This course supports the overall outcomes of the Master of Science in Accounting and the Master of Accountancy programs. Graduates of these programs have achieved the following upon completion of the program:

- They can identify accounting issues, research and effectively communicate the results in writing and verbally.

- They have a defined body of knowledge of essential accounting principles and doctrines, including but not
limited to the following, and be able to critically apply these principles to practical situations and to adapt to changing work environments: revenue recognition; IFRS; auditing; internal controls; control environment; materiality; ethics, both practical implementation and professional responsibility; and fraud.

- They are prepared to be effective accounting decision makers in an increasingly complex international business environment.

- They have an understanding of the business, legal, professional, and ethical context for a career as a professional accountant, including the ability to identify and appropriately act when ethical dilemmas are encountered in the activities of a professional accountant.

- They have experience and skill in accomplishing objectives by collaboration.

* Note: This course also serves the requirements of accounting certificate programs.

**Course Materials**

**Textbook(s) and other materials:**

On-line access to FASB codification (GGU will provide the access code for 2016-17) at HTTP://AAAHQ.ORG/ASCLOGIN.CFM.

Required textbook: Collins, “Skills for Accounting and Auditing Research” 3rd Ed.


Access to a tablet or laptop in each class session (in particular during the in-class tests).

Apple 10-K for the fiscal period ended September 26, 2015 (a PDF copy will be available on e-Learning).

Additional and supplemental reading materials are posted on e-Learning. Please check that these supplemental materials are up-to-date with the latest FASB updates.

Online access to IFRS and PCAOB guidance and AICPA pronouncements and certain other accounting literature (these literature can be accessed free and are available to public).

Optional: Strunk Jr. and White, “The Elements of Style” any Ed. You can obtain the Kindle version of this book from Amazon free. The hard copy is sold at less than $5.00.

**Bookstore**

To purchase course books and materials from eFollet, GGU's official online bookstore, go to www.ggu bkstr.com

In addition to these hardcopy materials, students will be introduced to a selection of electronic tax data
bases widely available and used in the tax profession. Students will have access to the electronic research data bases through Golden Gate University while enrolled in the course. Logins will be distributed within the first week of class.

Resources

Business Library

Access research assistance, databases, books, e-books, journals, e-journals, and research guides to help you navigate the research process.

- Library Resources/Services http://www.ggu.edu/libraries/business-library
- Key Library Contacts http://www.ggu.edu/libraries/business-library/contact
- Research Guides http://www.ggu.libguides.com/index/subject

Remote (off-campus) access to resources requires you to enter your last name and student ID# when prompted (located on the front of your ID card). Be sure to type in ALL 7 digits, including the starting 0. Example: 0123456.

Tutoring

Math and writing tutoring is available online or in-person at GGU’s San Francisco campus. Please click here for more information. Accounting tutors are also available both in person at GGU’s San Francisco campus and online via telephone, email or Zoom video-conference. For schedules and availability, click on the link “Accounting Tutoring Info” in the “Connect With Us!” box on the right side of our Moodle classroom.

Disability Resources for Students

GGU complies with the regulations of the Americans with Disabilities Act and seeks to ensure that all programs and services are fully accessible to our students with disabilities or learning differences who identify and express their needs.

If you think you qualify for an accommodation based on a disability or learning difference, please contact the Office of Disability Resources & Academic Accommodations to initiate the process. All calls are confidential. Call 415-442-7862 or Email gguds@ggu.edu

If you require accommodations, be sure to make your requests at the beginning of each trimester as accommodations are not retroactive.

To request accommodations go to http://www.ggu.edu/ggu-forms/disability-services-request.gsp

Wellness Resources

If you are experiencing a stressful situation and would like to talk with a counselor on a confidential basis, contact
Wellness Resources for an appointment; the first four sessions are free. Call: 415-442-6578 or Email: wellness@ggu.edu

Contacting the Instructor

The best way to contact me is by e-mail at jrashty@ggu.edu and visit me during the office hours.

Classroom Guidelines, Student Responsibilities & Evaluations

Reservation of Rights

This syllabus attempts to clearly set forth how the class will be structured. However, circumstances often change. I reserve the right to modify the syllabus when, in my sole discretion, I determine that the change will better achieve our stated learning objectives.

Student Responsibilities

Students have the following responsibilities in this, and any other course taught at Golden Gate University:

1) Read syllabus and course information carefully.
2) Read lectures and other required learning materials online carefully and before each class.
3) Participate in discussions (in-person and/or online) and engage in learning activities.
4) Actively engage the material and ask questions of the instructor when confused about any aspect of the course.
5) Complete activities (discussion, quizzes, case studies, essays, applied learning assignments and final exam) in a timely manner following the instructions for each activity.
6) Treat other students and the instructor with civility and respect.
7) Abide by the Student Code of Conduct http://www.ggu.edu/media/about-ggu/documents/policies/code-of-conduct

Credits/Units Earned and Time Expected for this Course

A unit of credit equates to three hours of student work per week for 15-16 weeks. For a 3-credit 15-16 week class, this equates to approximately 9 hours of student work per week. For a 3-credit 8-week class, this equates to approximately 18 hours of student work per week. Students will complete readings, activities, discussions and exercises all contained within the weekly structure. Students should participate in discussions when applicable by contributing experiences and ideas as well as challenges and solutions, as appropriate. Good participation includes a willingness to contribute ideas as well as to ask for clarification, show support for opinions and demonstrate respect for everyone in the class. Good participation also requires that students be fully engaged and submit quality work by the specified deadline.
Attendance and Participation

It is expected that students attend class, have read and prepared the required materials before class and participate in a meaningful, informed and engaged manner in the classroom.

Course Evaluations

You will receive an opportunity to evaluate the course and instructor at least once this term. The course evaluations are anonymous and help us to improve the quality of teaching and learning at Golden Gate University. Please take a few minutes to complete these course evaluations when they become available. Your input is valuable to us. Your instructor will receive a summarized, redacted version of the evaluation results, but not until after grades are submitted.

Policy on Academic Integrity

GGU's Policy on Student Academic Integrity is in effect at all GGU teaching locations, including regional classroom sites, corporate sites, and distance courses delivered in any medium. This policy applies to all students taking classes offered by the Ageno School of Business, Braden School of Taxation, the School of Accounting and Undergraduate Programs.

Academic integrity means doing academic work in a manner that strives to achieve the learning objectives your courses have set out for you. It means that you follow the rules and procedures prescribed by your instructors so that you acquire the skills and knowledge your courses are designed to give you. It means that you engage in ethical practices in taking tests and doing assignments and that you respect intellectual property rights by fully disclosing sources of information that appear in your papers and presentations.

Read the entire Academic Integrity policy [here](#).

Course Requirements

- This course runs from August 29, 2016 through December 12, 2106 weeks and meets on Mondays of each week between 6:50 p.m. and 9:30 p.m. (With the exception of Labor Day Holiday). It is expected that students read the assigned materials and complete the research assignments before class and come prepared to discuss their findings.

- Accounting 300 is not a course about academic research on how to develop a PhD or Master thesis in accounting, but rather a course on how to research the accounting treatment of business transactions and communicate it to different parties (e.g., CFO, CEO, auditors, et al.).

- It provides a background on how to identify and analyze business transactions. It introduces the authoritative and non-authoritative resources available and a methodology on how to access these complex resources and analyze them to arrive at a conclusion.

- Furthermore, the course introduces some elements of effective writing and communication.

- The course is designed to be a practical course for professional accountants. We apply all of our theoretical
knowledge that we have learned throughout the course into real life situations in writing assignments and tests.

- The writing assignments and tests are mostly based on practical application of our theoretical in-class discussions to the latest filing of Apple’s Form 10-K.

Apple is a very successful and highly respected technology company in the Silicon Valley. Additionally, it develops extremely well written 10-K and 10-Q documents. Apple has a variety of product lines (such as hardware, software and services) and is engaged in a variety of transactions, which makes their latest 10-K an interesting document to review and analyze.

It is recommended that you start reading Apple’s 10-K document that is posted on e-Learning early on in the semester to get familiar with it. That will be helpful to you in your tests and writing assignments.

We will discuss some of the contemporary technical accounting issues in each class. The objective is not to provide you with a comprehensive presentation of the concepts but to be more like a refresher for some of what you have learned in your earlier courses. We will discuss the following topics in each class throughout the semester: Revenue Recognition, Foreign Exchange Transactions and Consolidation, Non-GAAP Reporting, Leases, Stock Compensation, and Business Combination.

The class expectations are as follows:

- Prepare for the class (attendance is mandatory and you are expected to actively participate in class discussions).

- Read all the reading assignments and work on assigned problems prior to attending each class.

- Submit all your assignments by the deadline (late assignments do not receive any credit).

- The class expects that you have a good knowledge of accounting theory and an understanding of the conceptual framework of accounting.

- It also expects that you have a good command of double entry bookkeeping and can compose journal entries for complex business transactions.

- Accounting 300 is a graduate course, thus you should have taken intermediate and advance undergraduate accounting courses prior to taking this course.
Grading Policy

Point distribution and/or weight of each graded activity in this course are shown below.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Description</th>
<th>Project Assigned/Due</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class participation</td>
<td></td>
<td></td>
<td>150</td>
</tr>
<tr>
<td>First writing assignment</td>
<td>Take home</td>
<td>See course outline.</td>
<td>50</td>
</tr>
<tr>
<td>Second writing assignment</td>
<td>Take home</td>
<td>See course outline.</td>
<td>100</td>
</tr>
<tr>
<td>First test (mid-term)</td>
<td>In-class and open book</td>
<td>See course outline.</td>
<td>100</td>
</tr>
<tr>
<td>Third writing assignment</td>
<td>Take home</td>
<td>See course outline.</td>
<td>100</td>
</tr>
<tr>
<td>Final writing project</td>
<td>Take home</td>
<td>See course outline.</td>
<td>250</td>
</tr>
<tr>
<td>Final test</td>
<td>In-class and open book</td>
<td>See course outline.</td>
<td>250</td>
</tr>
<tr>
<td>Total points</td>
<td></td>
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<td>1,000</td>
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Your grade is mostly based on your writings throughout the course. Your grade in each writing assignment is roughly based on the following:

- Organization and structure of your writing: 25%
- Clarity and conciseness: 25%
- Style of writing (grammar, sentence structure, et al.): 25%
- Accuracy of the content: 25%

Your grade in your in-class tests is roughly based on the following:

- Accuracy of the content: 70%
- Style of writing (grammar, sentence structure, et al.): 10%
- Organization and structure of your writing: 10%
- Clarity and conciseness: 10%
All assignments will be given a corresponding numerical point value. Final grades will be assigned according to the following scale. Note that any grade less than C- will not satisfy the minimum grade requirement for this course.

<table>
<thead>
<tr>
<th>Grading</th>
<th>Points</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>A</td>
<td>95 and above</td>
<td>95% and above</td>
</tr>
<tr>
<td>A-</td>
<td>90-94 points</td>
<td>Between 90% and 94%</td>
</tr>
<tr>
<td>B+</td>
<td>85-89 points</td>
<td>Between 85% and 89%</td>
</tr>
<tr>
<td>B</td>
<td>80-84 points</td>
<td>Between 80% and 84%</td>
</tr>
<tr>
<td>B-</td>
<td>75-79 points</td>
<td>Between 75% and 79%</td>
</tr>
<tr>
<td>C+</td>
<td>70-74 points</td>
<td>Between 70% and 74%</td>
</tr>
<tr>
<td>C</td>
<td>65-69 points</td>
<td>Between 65% and 69%</td>
</tr>
<tr>
<td>C-</td>
<td>60-64 points</td>
<td>Between 60% and 64%</td>
</tr>
<tr>
<td>D or F as appropriate</td>
<td>Below 60 points</td>
<td>60% and less</td>
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**Instructor’s Biography**

Josef Rashty has a B.S. and M.S. in accounting from Oklahoma State University and a 2nd B.A. and 2nd M.A. (will be awarded in December 2016) in philosophy from San Francisco State University.

Has a CPA certificate (active and in good standing) from the Texas State Board of Public Accountancy. He is a member of the American Institute of Certified Public Accountants, California Society of CPAs, and Texas Society of CPAs.

Has worked for Arthur Andersen and has had director level positions with several publicly held technology companies in the Silicon Valley region of the Bay Area.

His expertise lies mostly in SEC reporting, stock compensation, revenue recognition, mergers and acquisitions, derivatives (including forward foreign exchange contracts and interest rate swaps), SOX 404, IPO preparation, foreign currency transactions, consolidation and variable interest entities, and technical accounting research and compliance.

His philosophical studies have been mostly focused on ethics, and in particular in collective ethics and institutional virtues. His Master thesis at San Francisco State University is entitled, “Whistleblowers’ Ethics”.

Has taught accounting on a part time basis as an adjunct faculty in several universities in the Bay Area since 2013.


<table>
<thead>
<tr>
<th>Session</th>
<th>Topic</th>
<th>Assignments and Deliverables</th>
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| 1- August 30, 2016 |                              | Collins Chapter 1  
May Chapters 1 and 2                                               |
| 2 - September 6, 2016 |                              | Collins Chapter 1 continued  
Way Chapters 1 and 2 continued                                      |
| 3- September 13, 2016 | First writing assigned       | Collins Chapter 2  
May Chapters 3 and 4  
Revenue Recognition                                                  |
| 4- September 20, 2016 | First Writing Due            | Collins Chapter 3  
May Chapters 5 and 6  
Revenue Recognition Continued                                         |
| 5- September 27, 2016 | Second Writing assigned      | Collins Chapter 4  
May Chapters 7 and 8  
Foreign Currency Transactions and Consolidation                     |
| 6- October 4, 2016  |                              | Collins Chapter 5  
May Chapters 9 and 10  
Foreign Currency Transactions and Consolidation Continued           |
| 7- October 11, 2016 | Second Writing Due           | Collins Chapter 6  
May Chapters 11 and 12  
Non-GAAP Measures                                                      |
| 8- October 18, 2016 | First test                   | Collins Chapter 7  
Non-GAAP Measures Continued                                           |
| 9- October 25, 2016 | Third Writing assigned       | Collins Chapter 8  
May Chapters 13 and 14  
Leases                                                                 |
| 10- November 1, 2016 | Final writing assigned       | Collins Chapter 9  
Leases Continued  
May Chapters 15 and 16                                                 |
| 11- November 8, 2016 |                              | Collins Chapter 10  
Stock Compensation                                                       |
| 12- November 15, 2016 | Third writing due            | Collins Chapter 11  
Stock Compensation Continued                                           |
| 13- November 22, 2016 |                              | Collins Chapter 12  
Equity & JV Accounting                                                  |
| 14- November 29, 2016 | Final writing due            | Collins Chapter 13  
Business Combination                                                      |
| 15- December 6, 2016 |                              | Collins Chapter 14  
Business Combination Continued                                         |
* Additionally, you have supplemental reading assignments for each week posted on e-Leaning for that particular week.