

Syllabus

Course Overview

In this course, you will be introduced to the tools, strategies, and databases required to conduct effective accounting, auditing, and tax research. You will be required to conduct research and to write professional reports designed to improve your writing skills.

Course Competencies

(Read Only)

To successfully complete this course, you will be expected to:

- 1 Develop research skills required to solve accounting and tax problems.
- 2 Utilize appropriate research tools to locate resources of accounting and tax information.
- 3 Determine the authoritativeness of various accounting and tax pronouncements.
- 4 Recognize the organizations and agencies responsible for developing and enforcing accounting standards, tax laws, and regulations.
- 5 Prepare reports with supporting references to accounting and tax standards, laws, and regulations.
- 6 Communicate professionally according to the expectations of the field of accounting.

Course Prerequisites

Prerequisite(s): BUS4062, BUS4065, BUS4066 or BUS4068.

Syllabus >> Course Materials

Required

The materials listed below are required to complete the learning activities in this course.

Integrated Materials

Many of your required books are available via the VitalSource Bookshelf link in the courseroom, located in your Course Tools. Registered learners in a Resource Kit program can access these materials using the courseroom link on the Friday before the course start date. Some materials are available only in hard-copy format or by using an access code. For these materials, you will receive an email with further instructions for access. Visit the [Course Materials](#) page on Campus for more information.

Miscellaneous Item

Weirich, Pearson, Churyk: Accounting and auditing research: Tools and strategies, 8th edition – Student companion site. (2015). Available at <http://bcs.wiley.com/he-bcs/Books?action=index&bcsId=8367&itemId=1118027078>

Book

Weirich, T. R., Pearson, T. C., & Churyk, N. T. (2014). *Accounting and auditing research: Tools and strategies* (8th ed.). Hoboken, NJ: Wiley. ISBN: 9781118027073.

External Resource

Please note that URLs change frequently. While the URLs were current when this course was designed, some may no longer be valid. If you cannot access a specific link, contact your instructor for an alternative URL. Permissions for the following links have been either granted or deemed appropriate for educational use at the time of course publication.

- Financial Accounting Standards Board. (2014). [Accounting standards codification](#). Retrieved from asc.fasb.org/
- [Financial Accounting Standards Board](#). (2015). Retrieved from www.fasb.org/home
- Internal Revenue Service. (2015). [Resources for tax professionals](#). Retrieved from www.irs.gov/Tax-Professionals/Resources-for-Tax-Professionals
- [International Financial Reporting Standards Foundation](#). (2015). Retrieved from www.ifrs.org
- [Public Company Accounting Oversight Board](#). (2015). Retrieved from pcaobus.org/Pages/default.aspx
- [Sarbanes-Oxley Act of 2002](#). Public Law 107–204 (2012). Retrieved from www.sec.gov/about/laws/soa2002.pdf
- U.S. Securities and Exchange Commission. (2012). [Research the federal securities laws through the SEC website](#). Retrieved from www.sec.gov/investor/pubs/securitieslaws.htm
- U.S. Securities and Exchange Commission. (2014). [Regulatory actions](#). Retrieved from www.sec.gov/rules.shtml

Suggested

The following materials are recommended to provide you with a better understanding of the topics in this course. These materials are not required to complete the course, but they are aligned to course activities and assessments and are highly recommended for your use.

Optional

The following optional materials are offered to provide you with a better understanding of the topics in this course. These materials are not required to complete the course.

Unit 1 >> Introduction to Applied Professional Research

Introduction

In this unit, you are introduced to applied professional research, critical thinking, and effective writing skills for the professional accountant.

Learning Activities

u01s1 - Basics of Accounting Activities and Critical Thinking

Readings

Complete the following reading from your *Accounting and Auditing Research: Tools and Strategies* text.

- Read Chapter 1, "Introduction to Applied Professional Research," pages 1–18.
- Read Chapter 2, "Critical Thinking and Effective Writing Skills for the Professional Accountant," pages 19–40.

Resources

u01s2 - Instructions for Accessing Cases and Resources

The assignments in this course require you to read several case studies on the Wiley companion Web site. To view the cases:

- Click on the link to the cases in the Resources section of each unit.
- Click on "Cases"—this will launch the document in Microsoft Word.

The following links are the most common sources used in conducting applied accounting research. Throughout this course, you will determine which resources are appropriate for helping you complete each assignment:

- The [Financial Accounting Standards Board](#) Web site.
- [Accounting Standards Codification](#) from the Financial Accounting Standards Board.
- The [International Financial Reporting Standards Foundation](#) Web site.
- [Resources for tax professionals](#) from the IRS.
- The [Public Company Accounting Oversight Board](#) Web site.
- The [Sarbanes-Oxley Act of 2002](#).
- [Regulatory actions](#) from the U.S. Security and Exchange Commission (SEC).
- Federal securities laws at the [SEC Web site](#).

Resources

u01a1 - Introduction to Applied Research

Course Competencies

By successfully completing this assignment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 1: Develop research skills required to solve accounting and tax problems.
- Competency 2: Utilize appropriate research tools to locate resources of accounting and tax information.

Assignment Instructions

1. Read case 6, "Accrual and measurement of interest payments" in the "Intermediate Accounting" section of the Cases in the Resources section of this assignment. This case deals with the accrual and measurement of interest payments.
2. Choose the appropriate database from the list linked in **u01s1**, and research the relevant accounting standards in order to advise a bank on how to accrue and measure interest payment obligations.
3. Submit a brief report on case 6 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Introduction to Applied Research Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

- [Cases](#).
- [APA Style and Format](#).

Course Resources

[APA Style and Format](#)

Accounting and Auditing Research: Tools and Strategies

[Weirich, Pearson, Churyk: Accounting and Auditing Research: Tools and Strategies, 8th Edition – Student Companion Site](#)

u01a2 - Critical Thinking and Effective Writing for the CPA

Course Competencies

By successfully completing this assignment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 5: Prepare reports with supporting references to accounting and tax standards, laws, and regulations.
- Competency 6: Communicate professionally according to the expectations of the field of accounting.

Assignment Instructions

1. Read case 12, "Disclosure of prior period adjustments in the statement of cash flows" in the "Intermediate Accounting" section of the Cases in the Resources section of this assignment. This case deals with disclosure of prior period adjustments in the statement of cash flows.
2. Choose the appropriate database from the list linked in **u01s1** that will help you research how to disclose prior period adjustments.
3. Submit a brief report on case 12 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Critical Thinking and Effective Writing for the CPA Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

-  [Cases](#).

Course Resources

Accounting and Auditing Research: Tools and Strategies

[Weirich, Pearson, Churyk: Accounting and Auditing Research: Tools and Strategies, 8th Edition – Student Companion Site](#)

u01d1 - How Research Supports or Refutes a Biased Alternative

Read discussion question 17 on page 15 in your *Accounting and Auditing Research* text. Post your response.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources

Undergraduate Discussion Participation Scoring Guide

u01d2 - How Critical Thinking Relates to CPA Skills

Read discussion question 4 on page 37 in your *Accounting and Auditing Research* text. Post your response.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources

Undergraduate Discussion Participation Scoring Guide

Unit 2 >> The Environment of Accounting Research Tools

Introduction

In this unit, you are introduced to the environment of accounting research and financial accounting research tools.

Learning Activities

u02s1 - Environment and Tools of Accounting Research

Readings

Complete the following reading from your *Accounting and Auditing Research* text.

- Read Chapter 3, "The Environment of Accounting Research," pages 41–62.
- Read Chapter 4, "Financial Accounting Research Tools," pages 63–79.

Resources

u02a1 - Environment of Accounting Research

Course Competencies

By successfully completing this assessment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 3: Determine the authoritativeness of various accounting and tax pronouncements.
- Competency 4: Recognize the organizations and agencies responsible for developing and enforcing accounting standards, tax laws, and regulations.

Assignment Instructions

1. Read case 17, "Gain on a nonmonetary exchange" in the "Intermediate Accounting" section of the Cases in the Resources. This case deals with gain on a nonmonetary exchange and the roles of the SEC, FASB, and GASB in setting accounting standards.
2. Identify different types of authoritative pronouncements and the levels of U.S. GAAP. Use the Accounting Standards Codification and other relevant databases to locate U.S. GAAP authorities to make recommendations for how to report gains on exchanges. The resources listed in the first study of Unit 1 may be of use to you in completing this assignment.
3. Submit a brief report on case 17 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Environment of Accounting Research Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

-  [Cases](#).

u02a2 - Financial Accounting Research Tools

Course Competencies

By successfully completing this assignment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 1: Develop research skills required to solve accounting and tax problems.
- Competency 2: Utilize appropriate research tools to locate resources of accounting and tax information.

Assignment Instructions

1. Read case 2, "Recording a forfeited payment" in the "Intermediate Accounting" section of the Cases in the Resources. This case deals with factors affecting minority interest control.
2. Examine relevant accounting standards to advise whether a minority investor can maintain control of a corporation or prevent others from exercising such control. You will use the Accounting Tax Codification and other relevant databases to locate U.S. GAAP authorities and follow the five steps of database research strategies. The resources listed in the first study of Unit 1 may be of use to you in completing this assignment.
3. Submit a brief report on case 2 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Financial Accounting Research Tools Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

-  [Cases](#).

Course Resources

u02d1 - Environment of Accounting Research

Read discussion question 18 on page 62 in your *Accounting and Auditing Research* text. Post your response.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources

Unit 3 >> The Environment of International Research Tools and Databases

Introduction

In this unit, you are introduced to the environment of international research and other research databases and tools.

Learning Activities

u03s1 - Environment of International and Other Research

Readings

Complete the following reading from your *Accounting and Auditing Research* text.

- Read Chapter 5, "The Environment of International Research," pages 85–102.
- Read Chapter 6, "Other Research Databases and Tools," pages 103–126.

Resources

u03a1 - Environment of International Accounting Research

Course Competencies

By successfully completing this assessment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 3: Determine the authoritativeness of various accounting and tax pronouncements.
- Competency 4: Recognize the organizations and agencies responsible for developing and enforcing accounting standards, tax laws, and regulations.

Assignment Description

1. Read case 4, "Accounting for 'due on demand' note payable" in the "Intermediate Accounting" section of the Cases in the Resources. This case deals with the amortization of foreign currency transaction gains and losses.
2. Choose the appropriate database and research the relevant accounting standards in order to advise the company how to amortize associated foreign currency transaction gains and losses as well interest costs over the life of a construction project. The resources in the first study of Unit 1 may be of use to you.
3. Submit a brief report on case 4 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Environment of International Accounting Research Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

-  [Cases](#).

Course Resources

Accounting and Auditing Research: Tools and Strategies

[Weirich, Pearson, Churyk: Accounting and Auditing Research: Tools and Strategies, 8th Edition – Student Companion Site](#)

u03a2 - Other Research Databases and Tools

Course Competencies

By successfully completing this assessment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 1: Develop research skills required to solve accounting and tax problems.
- Competency 2: Utilize appropriate research tools to locate resources of accounting and tax information.

Assignment Instructions

1. Read Advanced Accounting case 6 in the Cases linked in the Resources for this assignment: "Classification of a proposed financial instrument as a hedge."
2. Choose the appropriate database and research the relevant accounting standards to advise your client on how to classify a proposed financial instrument as a cash flow (or other) hedge. The resources listed in the first study of Unit 1 may be of use to you in completing this assignment.
3. Submit a brief report on case 6 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Other Research Databases and Tools Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

-  [Cases](#).

Course Resources

Accounting and Auditing Research: Tools and Strategies

[Weirich, Pearson, Churyk: Accounting and Auditing Research: Tools and Strategies, 8th Edition – Student Companion Site](#)

u03d1 - Environment of International Research

Read discussion question 13 on page 100 in your *Accounting and Auditing Research* text. Post your response.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources

Undergraduate Discussion Participation Scoring Guide

u03d2 - Other Research Databases and Tools

Read discussion question 12 on page 123 in your *Accounting and Auditing Research* text.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources

Undergraduate Discussion Participation Scoring Guide

Unit 4 >> Tax Research for Compliance, Planning, and Auditing

Introduction

In this unit, you are introduced to tax research for compliance and tax planning, assurance services, and auditing research.

Learning Activities

u04s1 - Research for Tax Compliance and Planning and Assurance

Readings

Complete the following reading from your *Accounting and Auditing Research* text:

- Chapter 7, "Tax Research for Compliance and Tax Planning," pages 127–150.
- Chapter 8, "Assurance Services and Auditing Research," pages 151–172.

Resources

u04a1 - Tax Research for Compliance and Planning

Course Competencies

By successfully completing this assessment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 4: Recognize the organizations and agencies responsible for developing and enforcing accounting standards, tax laws, and regulations.
- Competency 5: Prepare reports with supporting references to accounting and tax standards, laws, and regulations.

Assignment Description

1. Read case 5: "Income sourcing – International Tax (Advanced)" in the "Tax" section of Cases the Resources. This case deals with the organizations responsible for developing and enforcing accounting standards, tax laws, and regulations.
2. Advise your client on whether his contract with Sony-USA generates personal service income in the United States. The resources linked in the first study of Unit 1 may be of use to you.
3. Submit a brief report on case 5 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.

- **Font and font size:** Times New Roman, 12 point.

Refer to the Tax Research for Compliance and Tax Planning Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

-  [Cases](#).

Course Resources

Accounting and Auditing Research: Tools and Strategies

[Weirich, Pearson, Churyk: Accounting and Auditing Research: Tools and Strategies, 8th Edition – Student Companion Site](#)

u04a2 - Assurance Services and Auditing Research

Course Competencies

By successfully completing this assessment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 1: Develop research skills required to solve accounting and tax problems.
- Competency 4: Recognize the organizations and agencies responsible for developing and enforcing accounting standards, tax laws, and regulations.

Assignment Description

1. Read case 8, regarding the re-issuance of financial statements, in the "Auditing" section of Cases in the Resources.
2. Advise your client on whether his contract with Sony-USA generates personal service income in the United States. The resources linked in the first study of Unit 1 may be of use to you.
3. Submit a brief report on case 8 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Assurance Services and Auditing Research Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

-  [Cases](#).

Course Resources

Accounting and Auditing Research: Tools and Strategies

[Weirich, Pearson, Churyk: Accounting and Auditing Research: Tools and Strategies, 8th Edition – Student Companion Site](#)

u04d1 - Tax Research for Compliance and Tax Planning

Read discussion question 4 on page 147 in your *Accounting and Auditing Research* text. Post your response.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources

Undergraduate Discussion Participation Scoring Guide

u04d2 - Assurance Services and Auditing Research

Read discussion question 15 on page 172 in your *Accounting and Auditing Research* text. Post your response.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources

Undergraduate Discussion Participation Scoring Guide

Unit 5 >> Refining the Research Process and Forensic Accounting Research

Introduction

In this unit, you will be introduced to forensic accounting research, and you will refine your research process.

Learning Activities

u05s1 - Refining the Research Process and Forensic Accounting

Readings

Complete the following reading from your *Accounting and Auditing Research* text.

- Read Chapter 9, "Refining the Research Process," pages 175–191.
- Reach Chapter 10, "Forensic Accounting Research," pages 225–244.

Resources

u05a1 - Refining the Research Process

Course Competencies

By successfully completing this assessment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 1: Develop research skills required to solve accounting and tax problems.
- Competency 2: Utilize appropriate research tools to locate resources of accounting and tax information.

Assignment Instructions

1. Complete exercise 7, "Major Research Problem," on page 188 of your *Accounting and Auditing Research* text.
2. Complete the five steps of the research problem and documenting each step to advise your client how to record and report issues concerning lease obligations. You will identify research issues and collect evidence for your rationale from various sources. The resources linked in the first study of Unit 1 may be of use to you.
3. Submit a brief report on exercise 7 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (sixth edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Refining the Research Process Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

u05a2 - Forensic Accounting Research

Course Competencies

By successfully completing this assessment, you will demonstrate your proficiency in the following course competencies and assessment criteria:

- Competency 5: Prepare reports with supporting references to accounting and tax standards, laws, and regulations.
- Competency 6: Communicate professionally according to the expectations of the field of accounting.

Assignment Instructions

1. Complete exercise 6 on page 245 in your *Accounting and Auditing Research* text.
2. Use SEC Accounting and Auditing Enforcement Releases to research a fraud action by the SEC. You will explain how the fraud triangle helps in conducting an investigation. The resources linked in the first study of Unit 1 may be of use to you.
3. Submit a brief report on exercise 6 in a Word document. Cite appropriate accounting standards to support your answers to the case scenario.

Submission Requirements

- **Written communication:** Written communication is free of errors that detract from the overall message.
- **APA formatting:** Resources and citations are formatted according to APA (current edition) style and formatting.
- **Length:** 3–4 double-spaced, typed pages, **including** cover and reference pages.
- **Font and font size:** Times New Roman, 12 point.

Refer to the Forensic Accounting Research Scoring Guide to ensure that you meet the grading criteria for this assignment.

Resources

u05d1 - Refining the Research Process

Read discussion question 9 on page 188 in your *Accounting and Auditing Research* text. Post your response.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources

u05d2 - Forensic Accounting Research Assessment

Read discussion questions 6 and 7 on page 244 in your *Accounting and Auditing Research* text. Post your response.

Response Guidelines

Read the posts of your peers and respond to the posts of at least two other learners. When responding, seek clarification, share personal experiences that relate to their experiences, and provide feedback.

Resources

Course Resources