



# DANIELS

## COLLEGE OF BUSINESS

UNIVERSITY of DENVER

DANIELS COLLEGE OF BUSINESS   UNIVERSITY OF DENVER	
<b>Our Vision</b>	A premier private business college globally recognized as a leader whose educational experiences, outreach, and knowledge creation transforms lives, organizations and communities.
<b>Our Values</b>	<b>Excellence. Ethics. Community.</b> We are committed to the values of excellence and ethics that serve to sustain a rich and dynamic learning community.
<b>Our Mission</b>	<b>Ethical Practice. Thought Leadership. Global Impact.</b> The Daniels College of Business is dedicated to educating ethical business leaders, advancing the theory and practice of business, and making a positive global impact.
<b>Our Goals</b>	<ul style="list-style-type: none"><li>• Market-relevant programs</li><li>• Research-driven knowledge creation</li><li>• Interdisciplinary collaboration</li><li>• Community of choice</li><li>• Financial and resource strength</li><li>• Leading-edge infrastructure</li><li>• Reputation</li></ul>

To read more: [daniels.du.edu/aboutus/missionvisionvalues.html](https://daniels.du.edu/aboutus/missionvisionvalues.html)

**Department Mission:** Our mission as a school of accountancy in a great private university dedicated to the public good is:

- To foster Enlightened Practice, Professional Achievement, Knowledge Creation and a Commitment to Community among its graduates, faculty and others engaged in the accounting profession and related disciplines.
- Enlightened Practice means ensuring that our graduates understand the theory and practice of accounting and its ramifications on society, the profession and organizations.
- Professional Achievement includes accomplishment at each level of one's career and commitment to life-long learning, competence and integrity.
- Knowledge Creation means scholarship which improves our understanding of accounting, the practice of accounting and the process of educating future accountants.
- Commitment to Community is the process of giving of oneself both to the community that supports one's efforts and achievements and to the community at large. Commitment to Community is a vital aspect of the accounting profession and is critical to the School's ongoing success.

<b>Course Title:</b>	Accounting Communications
<b>Required Textbooks:</b>	None
<b>Quarter/Year:</b>	Spring 2016
<b>Course Number, Section, CRN:</b>	ACTG 3069, Section 1, CRN: 2397
<b>Prerequisite Coursework:</b>	ACTG 3036, ACTG 3037, and ACTG 3038.
<b>Meeting Place and Time:</b>	DCB 330, Mondays & Wednesdays 8:00AM – 9:50AM
<b>Name of Professor(s):</b>	Tom Hall, CPA, CFA
<b>Office Hours – Hall:</b>	M/W 10:00AM – 11:00AM T/Th 1:00PM – 3:00PM and by appt. – DCB 215B
<b>E-Mail Address – Hall:</b>	<a href="mailto:tom.hall@du.edu">tom.hall@du.edu</a>
<b>Teaching Assistant (TA):</b>	Carl Kelleher, English <a href="mailto:carl.kelleher@du.edu">carl.kelleher@du.edu</a>

## **ALL STUDENTS NEED TO FOLLOW THESE EXPECTATIONS**

### **University of Denver Honor Code**

All students are expected to abide by the University of Denver Honor Code. These expectations include the application of academic integrity and honesty in your class participation and assignments. The Honor Code can be viewed in its entirety at this link:

[http://www.du.edu/studentlife/studentconduct/media/documents/sc\\_policiesprocedures\\_2015-16.pdf](http://www.du.edu/studentlife/studentconduct/media/documents/sc_policiesprocedures_2015-16.pdf).

All members of the University of Denver are expected to uphold the values of Integrity, Respect, and Responsibility. These values embody the standards of conduct for students, faculty, staff, and administrators as members of the University community.

In order to foster an environment of ethical conduct in the University community, all community members are expected to take “constructive action,” that is, any effort to discuss or report any behavior contrary to the *Honor Code* with a neutral party. Failure to do so constitutes a violation of the DU Honor Code. Specifically, plagiarism and cheating constitute academic misconduct and can result in both a grade penalty imposed by the instructor and disciplinary action including suspension or expulsion. As part of their responsibility to uphold the Honor Code, instructors reserve the right to check for plagiarism against a database of papers submitted previously at DU, a national database of papers, and the Internet.

### **Official Communications**

The standard method of communicating official information from the Daniels College of Business to its students is through email. Students are provided a DU account using the protocol of firstname.lastname@du.edu, but may choose to have their email forwarded to Gmail, Yahoo!, Comcast, or another email provider. More information is available at: [https://univofdenver.service-now.com/kb\\_view.do?sysparm\\_article=KB0011336](https://univofdenver.service-now.com/kb_view.do?sysparm_article=KB0011336).

### **Students with Disabilities**

A student who qualifies for academic accommodations because of a disability must submit a Faculty Letter to the instructor from the DU Disability Services Program (DSP) in a timely manner, so that the needs of the student can be addressed. Accommodations will not be provided retroactively, e.g., following an exam or after the due date of a project. DSP determines eligibility for accommodations based on documented disabilities. DSP is located in Ruffatto Hall, 1999 E. Evans Ave. (303-871-2278). For more information, go to: <http://www.du.edu/studentlife/disability/dsp/index.html>.

### **Performance Assessment**

The Daniels College of Business may use assessment tools in this course and other courses for evaluation. Educational Assessment is defined as the systematic collection, interpretation, and use of information about student characteristics, educational environments, learning outcomes and client satisfaction to improve program effectiveness, student performance and professional success.

### **Conflicts of Interest, including Gifts from Students**

The University of Denver requires all employees to avoid real or perceived conflicts of interest.

### **Emergency Procedures**

The College places great emphasis on the safety of its students. Please respect emergency instructions, including fire alarms. For more information, go to <http://www.du.edu/emergency/whattodowhen/index.html>.

## THE COURSE

This course emphasizes critical communications skills for future accounting, tax, auditing and consulting professionals. The course develops written communication skills including but not limited to technical writing, reporting the results of research and explaining complex issues. Oral communication assignments include formal presentations, development of debate skills and boardroom presence. Assignments will incorporate business etiquette and teambuilding.

The first 5-6 weeks of the course will be accounting focused and will be taught by Tom Hall. **This syllabus covers that period only.** The remaining portion of the course will be tax focused and will be taught by Dr. Sharon Lassar. She will provide a separate syllabus prior to that time. Furthermore, Dr. Lassar will administer the final exam which will take place on Thursday, June 2. It will be a comprehensive exam of important concepts from the entire accounting core. The final exam in this course is how the SOA will assess whether it has met its program goals for accreditation reporting.

### Topics

- Persuasive Writing
- Presentation Skills
- Business Etiquette
- Case Study Writing and presentations

### Learning Outcomes

1. Through interaction with accounting professionals, students will appreciate the importance of good communication skills in practice and be familiar with various types of written documents actually used in practice.
2. Students will use critical thinking throughout the problem-solving process to ask appropriate questions and consider various alternatives.
3. Students will write well-organized, grammatically correct correspondence with emphasis on clarity, coherence, and conciseness.
4. Students will incorporate an appropriate and effective introduction and conclusion into oral presentations, make effective use of PowerPoint slides or other visual aids during the presentation, and use appropriate voice quality and pace, mannerisms and facial expressions.
5. Students will give, accept and learn from constructive criticism.
6. Students will analyze an accounting issue, separate relevant from irrelevant information, identify problems, research issues, develop decision alternatives, and identify and request additional relevant information needed.
7. Students will confidently defend a position when there is not a single “right answer.”
8. Students will work and act as effective team players.

### Outputs

Students will be responsible for the following:

- 1 Position Writing paper – individual
- 4 Accounting Case Study papers – group
- 4 Accounting Case Study presentations – group
- In-class exercises (some individual, some group; some graded, some not)
- Participation in class and responses to various online discussions

## **COURSE POLICIES**

### **Behavior**

Students must conduct themselves so as not to disrupt the class, including but not limited to arriving on time, not leaving the room until the break or the end of class, not conducting side-conversations with other students and not doing work for other classes.

### **Public Computers**

Public computers (e.g. university computers) are not to be used for storing course materials (i.e. projects, homework, etc.). If a student uses a public computer, the student is responsible for removing any course material from the public computer at the end of each computer session.

### **Canvas**

All information for this course will be available on Canvas. *It is solely the student's responsibility to check Canvas daily for regular updates* since the schedule will be dynamic (due dates may change, assignments might be modified etc.). Students will be notified when major changes are made through Canvas and by DU e-mail.

### **Group Work**

At the beginning of the course, students will be assigned into one of 5 or 6 groups of 3-4 students each. These groups will work throughout the course on all group case study assignments. Presentations and papers re: the case studies must all be group efforts. The grade given on the presentations and papers will be given to each member of the group. Every group needs to come to class prepared to present on the appropriate day.

### **Preparation & Participation**

Students are expected to come to class prepared to discuss the material for the day, having read and thoughtfully analyzed any applicable material before class. Participation accounts for 7% of a student's course grade and will be assessed based on class attendance, active participation in class, etiquette dinner attendance and responding to several online discussion questions based on topics discussed in class. Participation points are not hard to achieve, but they are not gimmies and will require effort. There may be opportunities for extra participation credit which will be discussed in class.

### **Case Studies, Papers and Presentations**

The most significant portion of the course will be around a series of accounting and auditing case studies based on real life situations. The cases will give each student a chance to demonstrate critical thinking and proper research using the FASB Codification. For each case, teams will work together on a 3-5 page summary paper. Each case will also require a group presentation. The entire class is expected to have read each case, developed some thoughts on solutions, and to participate in the discussion. For the first group presentation, each group member must come in professional dress to give the presentation before the class (think what you would wear to an interview).

### **Case Outlines**

A brief, group case outline (no more than one page) must be submitted online the class period prior to the due date of the paper/presentation (please follow the dates of the course schedule). The case outline will demonstrate your group's current thinking and reasoning on the case, but need not match up perfectly with the conclusions of the final case paper submitted by your group. The case outline will be considered part of the final submission of the group case paper.

### **In-Class Exercises/Practice Problems**

Exercises and practice problems may be used from time to time in class to reinforce and enhance learning. Specific practice problems may be completed as in-class individual or group exercises. Such exercises may or may not be submitted for a grade.

**Course Schedule**

The daily course schedule for the term will be posted separately on Canvas.

**GRADING STRUCTURE**

<u>ASSIGNMENT</u>	<u>QUANTITY</u>	<u>PERCENTAGE</u>
Papers:		
Tax Plan Paper (individual)	1	5%
Case Study Papers (group)	4	20%
Presentations in class (group)	4	20%
In-class assignments		3%
Class Participation		7%
Tax work (Dr. Lassar to provide)		<u>45%</u>
	<b>Total</b>	<b>100%</b>

**GRADING SCALE**

	<b>A</b> = 93-100;	<b>A-</b> = 90-92.99;	
<b>B+</b> = 87-89.99;	<b>B</b> = 83-86.99;	<b>B-</b> = 80-82.99;	
<b>C+</b> = 77 – 79.99;	<b>C</b> = 73 – 76.99;	<b>C-</b> = 70 – 72.99;	
<b>D+</b> = 67 – 69.99;	<b>D</b> = 63-66.99;	<b>D-</b> = 60 – 62.99;	<b>F</b> = 59.99 and below

**All grades will be truncated, not rounded.**