FLORIDA ATLANTIC UNIVERSITY"

Graduate Programs—COURSE CHANGE REQUEST

UGPC APPROVAL_	
UFS APPROVAL	
SCNS SUBMITTAL_	
CONFIRMED	
BANNER POSTED_	
CATALOG	

DEPARTMENT: SCHOOL OF ACCOUNTING	COLLEGE: BUSINESS			
COURSE PREFIX AND NUMBER: ACG 6941	CURRENT COURSE TITLE: INTERNSHIP			
Change(s) are to be effective (LIST TERM): SPRING 2013	TERMINATE COURSE (LIST FINAL ACTIVE TERM):			
Change Title to:	CHANGE PREREQUISITES/MINIMUM GRADES TO*:			
CHANGE PREFIX FROM: TO:	EXISTING: Prerequisite: Approval of Director of School of Accounting			
CHANGE COURSE NO. FROM: TO:	NEW: 1-3 credits, Prerequisites 12 completed ACG or TAX credits beyond ACG 2021, ACG 2071 or ACG 6027, and permission of the			
CHANGE CREDITS FROM: TO:	School of Accounting internship coordinator; Prerequisite or corequisite GEB 6215.			
CHANGE GRADING FROM: TO:	requisite GLD 0213.			
CHANGE DESCRIPTION TO: Internships represent full time employment for a minimum of six consecutive weeks and	CHANGE COREQUISITES TO*:			
should consist of professional work experiences in accounting, auditing, or tax. A presentation and papers are required for this course.	CHANGE REGISTRATION CONTROLS TO:			
	*Please list both existing and new pre/corequisites, specify AND or OR, and include minimum passing grade.			
Attach syllabus for ANY changes to current course information.				
Should the requested change(s) cause this course to overlap any other FAU courses, please list them here.	Departments and/or colleges that might be affected by the change(s) must be consulted and listed here. Please attach comments from each.			
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Approved by:

Department Chair:

College Curriculum Chair:

College Dean:

UGPC Chair:

Graduate College Dean:

Graduate College Dean:

Date:

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10/16/17

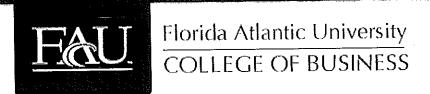
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Written consent from all departments affected by changes

Faculty contact, email and complete phone number: Dr. Karen Hooks, khooks@fau.edu, (561) 297-3932.

Email this form and syllabus to $\underline{\mathrm{UGPC@fau.edu}}$ one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.



ACG 6941 – Section #, (1-3 credits)
CRN Number
Internship
Spring 2013

Professor Information

Dr. Mark Kohlbeck KH 122 mkohlbec@fau.edu (561) 297-1363

Office Hours

By appointment.

Required Text and Materials

None required.

<u>Website</u>

eCollege

Course Description

Internships will consist of significant diversified professional work experiences in accounting, auditing, tax, and management consulting positions. The submission of a paper may be a requirement for this course.

Course Prerequisites and Credit Hours

1-3 credits, Prerequisites 12 completed ACG or TAX credits beyond ACG 2021, ACG 2071 or ACG 6027, and permission of the School of Accounting internship coordinator; Prerequisite or co-requisite GEB 6215.

Course Description and Objectives

The course is designed to provide the academic component of for credit internships offered in connection with the School of Accounting Scholars Program. Students take this course concurrently with their internship during their first year in the Scholars Program.

Communication skills and ethics represent important attributes that employers of accountants are looking for. In polls of partners from the large firms, the top three items on the Partners' New employee wish list includes an ability to work effectively in teams, better communication skills, and better presentation skills. The learning objectives for this class are as follows:

- Describe and communicate work-related experiences
- Identify and research a challenging accounting, audit, or tax issue
- Effectively communicate your research findings in a paper and a presentation



Course Evaluation Method

The following table summarizes each component of your grade for this course.

Component	Points	Percent
Papers (3)	70	70%
Presentation	_30	<u>30%</u>
Total	100	100%

Letter grades are only relevant to final point totals and will be assigned based on the following distribution of the percentages of total possible points.

Percentage <u>Range</u>	Letter <u>Grade</u>	Percentage <u>Range</u>	Letter <u>Grade</u>	Percentage <u>Range</u>	Letter <u>Grade</u>
90 ≤ Your %	Α	88 ≤ Your % < 90	A-	85 ≤ Your % < 88	B+
80 ≤ Your % < 85	В	78 ≤ Your % < 80	В-	75 ≤ Your % < 7 8	C+
70 ≤ Your % < 75	С	60 ≤ Your % < 7 0	D	Your % < 60	F

Three papers are required as discussed. All papers should be submitted through eCollege. All of the required papers will be graded on both the topical coverage and the quality of the writing. The coverage should include both an objective descriptions and personal observations from your professional experience. You should also try to relate the discussion to what you have learned in the classroom. Rewrites may be required if either the coverage or writing is considered inadequate. The third paper will also be presented to the class. The presentation is coordinated with GEB 6215. See Paper and Presentation Guidelines following for additional information.

The due dates and requirements for each paper are as follows (<u>due dates are subject to change</u>). Students <u>must</u> email the professor the start and end dates of their internship by the first day of the semester.

Spring / Summer Internship

1st Paper 2 weeks after beginning of internship

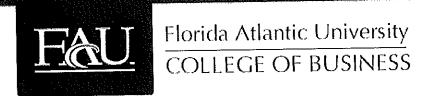
2nd Paper 5 weeks after beginning of internship

3rd Paper

1st Paper (Descriptive / Informative) - 20 points

3rd Paper Presentation *

This paper should relay your personal experiences in transitioning from school to your internship position. Be sure to mention, at least briefly, commuting, clothes, and initial office experiences and training. Please explain whether the transition was smooth or if complications developed. The length of the text of this paper should be approximately 3-5 pages.



2nd Paper (Descriptive / Informative) – 20 points

This paper should include the identification of the client (or pseudonym), the type of business, and the nature of the services provided for the client including a description of your work. Remember to include your observations and any lessons learned from the assignment. The length of the text of this paper should be approximately 4-6 pages.

3rd Paper (Persuasive) – 30 points

This paper addresses a "challenging" accounting, auditing or tax issue. This may (but is not required to) be based on an issue you or your engagement team encountered during your internship. Prior to beginning the third paper, you are to have the professor approve your topic. In the paper, identify the issue (it may be multiple issues); identify alternative solutions; summarize your research on each of the alternatives to solving the issue, your decision, and the justification for the decision. In your paper, 1) be sure to cite various research and other sources used in your paper and 2) add your personal perspectives and recommendations to the discussion (introspection is an important element of the paper). The length of the text of this paper should be approximately 8-10 pages.

3rd Paper Presentation (Persuasive) – 30 points

The presentation is based on the 3rd paper. The presentation should also follow a persuasive structure and last between 5 and 10 minutes. When presenting your position, you should consider the audience to be a group of professional accountants. Be prepared to answer questions.

Paper and Presentation Guidelines

The first and second papers are descriptive in nature. However, the third paper (and related presentation) is to be *persuasive*. When you set up a persuasive paper and presentation, however, you should present the material in a deductive, persuasive format as discussed in your GEB class. The following steps will help you in formatting these assignments.

THE DESCRIPTIVE STRUCTURE

The purpose of a descriptive essay is to describe a person, place, or thing in such vivid detail that the reader can easily form a precise mental picture of what is being written about. The author may accomplish this by using imaginative language, interesting comparisons, and images that appeal to the senses.

Within your <u>Introduction</u>, start with a general statement that identifies the subject of the paper. The introduction ends with a more specific statement of what the paper will be about. You may also provide limited background material. The purpose of the background material is to provide the setting for your paper.

Following the introduction is the <u>Body</u> of the paper. With a descriptive paper, the body of the paper is composed of several paragraphs that describe the subject of the paper (for example, a situation or event). Additionally, you *may* be expected to analyze the situation and provide recommendations.



When expressing opinions, use appropriate, unbiased word choices. A frequent complaint from professors is that papers do not sufficiently reflect the students' thoughts and analysis. Be sure to follow the guidelines for purpose and content.

The paper ends with a **Conclusion**, either a summary or synthesis of the paper's key points. The conclusion does not introduce new information. The conclusion should be substantive, not reiterating just the headings, but rather the main points of the sections.

When you use subheadings within the body, be sure to write a short lead-in paragraph after the major heading and before the subheadings to set them up—to overview how the subsections relate to the overall major section. Remember to use transitions to link the ideas between and within the various sections.

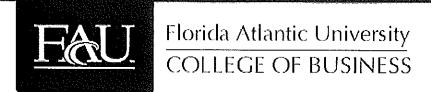
THE PERSUASIVE STRUCTURE

Within your <u>Introduction</u>, state the question to be resolved in the case – the key issues. You may also provide limited background material. The purpose of the background material is to provide the setting for the analysis. It is not to provide all of the facts that are pertinent to the analysis – remember who your audience is. Transition to the balance of paper by stating something similar to "Here is my recommendation for how these issues should be addressed and the rationale behind my recommendation."

Following the introduction, provide your <u>Recommendation</u>. Be sure to *present your position, and the main reasons supporting that position*. These two elements make up your purpose statement and overview of your rationale. For example, your overall position might be "To expense a cost as incurred instead of recognizing a liability." This statement is your <u>overall position</u>. You then need to (1) support it with specific reasons WHY a cost should be expensed as incurred instead of recognized as a liability and (2) present the alternatives. Each reason why is an assertion or major support. As such, each assertion and the alternatives that you considered must be discussed in more detail within your rationale. This setup establishes the paper's unity and provides cohesion.

The <u>Rationale</u> provides support for the assertions contained in your overall position and discusses the alternatives. Begin the rationale by identifying the alternatives you considered. Follow this with sections that contain the argument statements that support the overall position. In other words, be deductive. State the particular reason why you believe in your overall position and then present the facts, examples, quotes, logic to support it. Or vice versa – provide the facts, etc. first and lead up to argument. Discussion of alternatives including the basis for why the alternative is not recommended should be integrated in the discussion of the argument statements. The rationale ends with a concluding paragraph summarizing your overall position and the key supports (the assertions / arguments).

When you use subheadings within the rationale section, be sure to write a short lead-in paragraph after the major heading and before the subheadings to set them up—to overview how the subsections relate



to the overall major section. Remember to use transitions to link the ideas between and within the various sections.

The same persuasive format applies to the presentation as well.

In general, you should follow guidelines received in your GEB 6215 course for both the paper and the presentation. If the paper or presentation also satisfies a GEB requirement, please consult the syllabus for that class for additional information. If you have any questions on the formatting or preparation of the paper and/or presentation specific to the GEB requirement, please contact your GEB instructor. In addition, please adhere the following:

REMINDERS FOR THE PAPER

□ For deliverables (papers) that are memos, the memo should begin something like:

Date:

To:

Recipient's Name

From:

Your Name

Subject:

Subject of memo

- □ Papers do not include an additional salutation (that is, "Dear Mrs. Name") or a complimentary closing ("Sincerely yours,") at the end.
- A specific format for the content of the paper is not prescribed as the format varies based on the accounting situation being analyzed. The above provides general guidelines of how to structure your memo and you are strongly encouraged to use these guidelines when completing your assignment
- Each paper should be double-spaced, with one inch margins all the way around and a normal (12 point) font size.
- The paper must be individually written unless explicitly permitted otherwise.
- □ Write your paper as if to an interested group of professionals.
- ☐ For persuasive papers, you recommendation is expected to be on the first page.
- □ For the research paper (Paper #3), include professional literature (not the textbook) cites to support any arguments. Include at least 7 such cites from professional literature, academic journals, and practitioner journals for the third paper. Remember all citations to US GAAP should be from the FASB Codification and be in a format similar to FASB 820-10-35-40. Be careful with Internet citations. Wikepedia and similar Internet citations are not acceptable.
- Use direct quotes sparingly (if at all) you are to write the paper as opposed to cutting and



pasting together others' ideas.

- Edit the paper--cut clutter, avoid expletives and vague references, be precise and concise. Read the paper out loud as you edit.
- Proofread the paper and remember that spell check won't catch wrong words.
- Check the grammatical elements, e.g., shifts in person, pronoun-antecedent disagreement, parallel construction, etc.
- □ Follow the **Turabian or APA** guidelines (Research paper #3) refer to the style guide and your GEB handouts.
- □ Follow the rules for headings, line spacing, paragraph indentations, pagination, figures and tables, as well as the actual reference format.
- □ Plan ahead! Do not wait for two days before the paper is due to start word processing it. You must have time to edit and proofread from a "distance."
- ☐ If this paper is one to be used in meeting the requirements of GEB 6215, please see your GEB syllabus for further instructions.

REMINDERS FOR THE PRESENTATION

- ☐ Speak for at least 5 minutes.
- □ **BE PREPARED!** Plan your presentation and develop your visuals allowing plenty of time to practice.
- Do NOT script or memorize your presentation. KNOW it well enough to deliver it extemporaneously without reading from notes or PowerPoint slides. Establish direct eye contact with individuals in your audience.
- Prepare visuals that support and enhance what you're saying. The best visuals are ones that present a snapshot of the concept you're presenting--a picture, graph, table, or the like that's easy to read and understand. The worst visuals consist of lengthy lines of text that the speaker then reads.
- Appear professional (in attire and demeanor).
- □ Demonstrate **your interest** in your topic through your physical movements, facial expressions and vocal cues.
- Assume you are presenting to the audience indicated in the assignment, not the class or the



instructor.

- Be prepared in case of hardware or software malfunctions.
- Make the audience believe you by being believable!

COMMENTS FROM PRIOR SEMESTERS

The following points provide a sample of common problems students have in writing up accounting cases in prior semesters.

- 1. Weak Recommendation. Although there are several possible recommendations one might reasonably make to the client in this case, it is important that you ultimately choose one of those options. It can be useful to let a client know that there might be more than one option; sometimes it is even useful to lay out all the pros and cons of each option, in the process of explaining your choice. However, if you simply present all the information about all the options, without explicitly stating which option you would recommend the client take, you have not done your job. You cannot assume that the client will come to the same conclusion you did, on the basis of the same information, so you need to (a) determine which you think would be the best option for the client; and (b) tell the client which option you would recommend.
- 2. Weak Support for Recommendation. In addition to making a specific recommendation about what the client's plan of action ought to be, you need to explain WHY you think this is the best choice. You should not assume that your reasoning is obvious. In explaining why you have made the recommendation you're making, you should try to do two things: cite the specific facts (numbers, statistics, balance sheets, other accounting figures) that helped you come to this conclusion, and explain how these numbers led you to this conclusion. These things should be inter-related. For example, you might explain that although one method of accounting appears to lead to a better bottom line for the client (cite those figures), that method also relies on an accounting process that is questionable according to GAAP; for that reason, you're recommending the process that leads to a slightly "worse" (cite the figures) but more ethical bottom line.
- 3. **Poorly Focused Paragraphs.** In the process of explaining your rationale for your recommendation, you need to present the client with well-organized information. Common problems are: putting all of the rationale for a recommendation into one long paragraph; putting the evidence or accounting figures into one paragraph and the discussions of the rationale that come from this evidence into another paragraph; moving back and forth between more than one issue in a single paragraph. You should try to focus your paragraphs so that each one has a single, clear, main point to make. The easiest way to do this is to figure out the main steps that led you to your conclusion. Then, you can use each paragraph to explain one main reason behind your recommendation.
- 4. **Poorly Organized Paragraphs**. It is a common mistake to organize paragraphs according to how you thought through an issue. Thus, many people will present all the relevant evidence that led them to a specific conclusion and then, at the end of the paragraph, state the conclusion. In fact, it is easier



for a reader to make sense of your evidence if he/she knows FIRST what conclusion this evidence supports. Use the topic sentence of the paragraph to state *your main point* in the paragraph. If you open with this point, your reader will have a better sense of how you came to your recommendation.

- 5. Poorly Discussed Evidence. Although it may be perfectly logical to you that your evidence supports your recommendations, you still have to explain to a reader HOW it does this. For this reason, it is important not only to include specific accounting figures that will help support the conclusions you reach, but also to discuss those figures. It is possible for different people to read the same numbers and reach different conclusions about them; that is why there are several possible recommendations you might make to a client about how to handle a particular issue. For that reason, explaining your rationale to a client means that you need to refer to these numbers and tell your reader how they help support the main point of the paragraph in which they occur.
- 6. **Punctuation Problems.** The most common problems are misuse of commas and semi-colons. Following are some basic rules for their usage. You may also need to refer to a grammar and punctuation handbook for more information.
 - a. Semi-colons. A semi-colon can be used one of two ways. It can be the link between two halves of a sentence ONLY when both halves in fact could be sentences on their own (e.g. I like apples; I don't like bananas.). In this case, it should be used when the two halves of the sentence are somehow related; otherwise, you would just use a period. You can also use a semi-colon to separate items in a list, if the items themselves are numbered or if they are long and complex and contain commas. (See the last sentence of the item "Weak Recommendation" above, for an example of this.)
 - b. Commas. Commas have many uses. The most common comma mistake is to use them to link two halves of a sentence that could each stand-alone. A comma can ONLY be used to link two things that could be sentences on their own IF you also use a word like and, but, or, yet. (e.g. I like apples, but I don't like bananas.) You cannot use the comma without the "but" and have it be correct. For similar reasons, you DO NOT use the comma with words like and, but, or, yet, if what follows can't be a sentence on its own. Thus you would write, "I like apples but not bananas" without a comma, since "not bananas" isn't a whole sentence.
- 7. Passive Voice. A passive sentence is one in which the subject isn't doing anything; instead, the subject is having something done to it. For example: The beans were eaten. Beans is the subject, but they aren't eating; they're being eaten. Passive voice is useful if: (1) you want to emphasize that the subject is powerless and can't do anything (The children were beaten.); or (2) you are writing a scientific report, in which the point is that anyone could do this (The experiment was conducted.); or (3) you want to hide responsibility for something (The files were lost.). You should notice, though, that in each of these cases, we don't know WHO is doing the action. For this reason, passive voice can be a problem. If you write, "The decision was made," you leave out the crucial information of WHO made the decision. The only way to fix a passive sentence is to change the subject: Mr. Jones



made the decision. Since you are making recommendations to clients, you need to say who is responsible for doing the evaluating and recommending. You need active, not passive, sentences.

A handy way to tell if you have passive sentences is to try reading "by my grandmother" after the verb. For example, "The files were lost by my grandmother." If this makes sense, the verb is passive. To make it an active sentence, you have to make the subject of the sentence into the actor: "Grandma lost the files."

Additional Course Policies

<u>Professional Conduct</u>. To foster a more professional learning environment and to develop habits that lead to success in the business work, all participants must engage in professional behavior, including:

- Taking responsibility for individual actions.
- Attending each class session, including arriving promptly and leaving at the designated time.
 Attendance sign-in sheets may therefore be used and excess absences may impact the participation grade.
- 3. Being attentive and an active participant in group activities and class discussions.
- 4. Respecting diversity in the classroom and treating everyone involved in the class in a civil manner.
- 5. Planning outside activities to avoid conflicts with the activities outlined in the syllabus.
- 6. Meeting all deadlines in the course for assignments, projects, etc.
- Acknowledging the importance of clarity of expression in written and oral communication and understanding that the course grade will be affected by your ability to communicate.

Selected University and College Policies

School of Accounting Policies

You are responsible for School of Accounting policies at http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx. These policies are considered to be an integral part of this syllabus.

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see <u>University Regulation 4.001</u>.

Disability Policy Statement

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) — in Boca Raton, SU 133, (561) 297-3880; in Davie, MOD 1, (954) 236-



1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 – and follow all OSD procedures.

<u>BlackBoard SafeAssign</u>. Written components of any assignment or project may be submitted to BlackBoard SafeAssign to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above.

<u>Incompletes</u>. There are no incompletes for this course except in the case of extraordinary circumstances (for example, severe illness). The professor determines when an incomplete is appropriate.

<u>Points Awarded.</u> It is the responsibility of the student to monitor the points awarded to-date in eCollege. The student has up to two weeks following the posting of any points to contest the number of points, after which the points are considered final.

<u>Electronic Communication</u>. eCollege and FAU email will be used in this course for content delivery, assignments, and other communications. Accordingly, it is the student's responsibility to check the eCollege course site and their FAU email account for announcements, etc.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments. For further information, please see <u>Academic Policies and Regulations</u>.

<u>Pictures</u>. Photographs of each student may be taken / used in connection with the course.

University Approved Absence Policy Statement

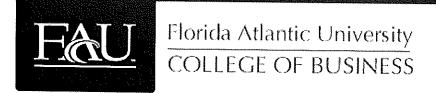
In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.



The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... activities which interfere with the educational mission within classroom." Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.