# Graduate Programs—COURSE CHANGE REQUEST

<table>
<thead>
<tr>
<th>DEPARTMENT NAME: SCHOOL OF ACCOUNTING</th>
<th>COLLEGE OF: BUSINESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>COURSE PREFIX &amp; NUMBER: ACG 7145</td>
<td>CURRENT COURSE TITLE: SEMINAR IN FINANCIAL ACCOUNTING</td>
</tr>
</tbody>
</table>

## CHANGE(S) REQUESTED

**SHOW “X” IN FRONT OF OPTION**

- **CHANGE CREDITS FROM**
  - TO:
- **CHANGE GRADING FROM**
  - TO:
- **X CHANGE PREREQUISITES TO:**
  - ADMISSION TO A PH.D. PROGRAM
- **CHANGE MINIMUM GRADE TO:**
- **CHANGE COREQUISITES TO:**
- **CHANGE OTHER REGISTRATION CONTROLS TO:**
  - OTHER

## CHANGES TO BE EFFECTIVE (TERM):

- **Fall 2019**

## Will the requested change(s) cause this course to overlap any other FAU course(s)? If yes, please list course(s).**

- **YES**
- **NO**
- **X**

## TERminate COURse, EFFECTive (GIVE LAST TERM COURse IS TO BE ACTIve):

- Faculty Contact, Email, Complete Phone Number:
- Mark Kohlbeck, mkohlbeck@fau.edu, 561-297-1363

## SIGNATURES

- **Approved by:**
- **Date:**
- **Syllabus**—must include all criteria as detailed in UGPC Guidelines.
- **Written Consent**—required from all departments affected.

## SUPPORTING MATERIALS

- Go to: [http://graduate.fau.edu/gpc/](http://graduate.fau.edu/gpc/) to access Guidelines and to download this form.

Email this form and syllabus to diamond@fau.edu and cgrad@fau.edu one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website by committee members prior to the meeting.

*FAUchangeGrad—Revised May 2010*
Course Objectives

The primary objective of this course is to develop a broad understanding of empirical accounting research in financial reporting. The intent is to focus the student on both the classics to provide a background and current research with a focus on the types of questions and innovative methods accounting academics are currently pursuing and developing. A second objective is for students to complete a substantial research project that may lead to publishable work, qualifying research project, and/or a dissertation.

Professor Information

Professor Kohlbeck’s area of expertise is financial accounting and reporting. He is currently teaching financial accounting courses at the University. Mark previously taught at The University of Texas at Austin and Southern Methodist University. His primary research interests concern banking and financial institutions in the areas of intangible assets, regulation, accounting choice, and accounting disclosures. Previously, Mark was an auditor and management consultant for Deloitte & Touche in Dallas and Milwaukee. His professional experience includes restructuring troubled financial institutions, mergers and acquisitions, and litigation support. Mark is also a member of Beta Alpha Psi, Beta Gamma Sigma, the AICPA, and the AAA.

Required Text Books


Recommended Text Books


Course Format

The course will be conducted in a seminar format addressing various capital markets and financial reporting issues. For each topic, a set of primary and background readings are presented. Each student is expected to have read and understand the background readings prior to when the primary readings are discussed in class. Primary readings typically consist of three to four papers per session. It is imperative that the required papers are read thoroughly prior to class. All students will prepare 1-2 page summary of each of the primary readings. The summary should include the following:

- Identify the research question(s)
- Discuss the motivation for the research
- Discuss the main hypotheses and related theory
- Present the primary research method
- Summarize the main findings
- Identify the paper’s strengths and weaknesses
- Sketch the research design
- Summarize the research’s contribution

The summaries should be distributed via email by midnight the evening before class. During class, one student will be designated as the discussion leader for the paper. Therefore, every student should be prepared to lead the discussion on any of the primary readings. It is also strongly suggested that each student identify at least one research idea related to each paper and compile the research ideas in a journal.

Grading

The following summarizes how you will be evaluated for this course.

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>30%</td>
</tr>
<tr>
<td>Referee Reports</td>
<td>10%</td>
</tr>
<tr>
<td>Research Project</td>
<td>40%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>20%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Participation** – All students are expected to be prepared for each class and actively contribute. Participation also includes fulfilling discussion leader responsibilities and participating in any of the School of Accounting’s research workshops.

**Referee Reports** – During the course of the semester, students are required to write two referee reports on anonymous working papers relevant to the course. The reports should be short and concise, focus on the “big” picture, and clearly convey an opinion on the research. The referee reports are due one week after the paper is distributed.

**Research Project** – As discussed above, one objective of the course is to complete a research project. Your research topic should represent a new solo-authored project and involve empirical-based research in financial accounting. The final due date is firm – No Incompletes will be assigned.
Throughout the course of the semester, students will be required to meet the deadlines detailed below in completing the project.

<table>
<thead>
<tr>
<th>Due Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research question (preliminary)</td>
<td>8/23</td>
</tr>
<tr>
<td>Research question (final)</td>
<td>9/8 (Wednesday)</td>
</tr>
<tr>
<td>Three paragraphs (preliminary drafts)</td>
<td>9/13, 9/20, 9/27</td>
</tr>
<tr>
<td>Presentation of research question</td>
<td>10/4</td>
</tr>
<tr>
<td>Literature review ¹</td>
<td>10/18</td>
</tr>
<tr>
<td>Preliminary proposal</td>
<td>11/15</td>
</tr>
<tr>
<td>Proposal presentation</td>
<td>11/29</td>
</tr>
<tr>
<td>Final proposal with response to reviewer</td>
<td>12/6</td>
</tr>
</tbody>
</table>

¹ Each student will prepare a review of the applicable literature related to their research project. The student is responsible for synthesizing the applicable literature into a review of 5 – 10 pages.

Final Exam – A final exam will be administered during the University’s final exam period. The exam will be similar to questions that the students may encounter on a preliminary exam.

Course Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>8/23</td>
<td>Introduction, Discussion of Current Research, Discussion of Reviews / Responses (JAAR example), Developing Research Questions, Kinney Three Paragraphs, How to Read / Critique a Paper, Libby Boxes / Research Sketches</td>
</tr>
<tr>
<td>2</td>
<td>8/30</td>
<td>Valuation / RIM</td>
</tr>
<tr>
<td></td>
<td>9/6</td>
<td>Labor Day</td>
</tr>
<tr>
<td>3</td>
<td>9/13</td>
<td>Earnings Information (Earnings Announcements)</td>
</tr>
<tr>
<td>4</td>
<td>9/20</td>
<td>Earnings Information (ERCs)</td>
</tr>
<tr>
<td>5</td>
<td>9/27</td>
<td>Non-Earnings Information I</td>
</tr>
<tr>
<td>6</td>
<td>10/4</td>
<td>Presentation of Research Question</td>
</tr>
<tr>
<td>7</td>
<td>10/11</td>
<td>Non-Earnings Information II</td>
</tr>
<tr>
<td>8</td>
<td>10/18</td>
<td>Market Anomalies and Market Efficiency (Drift)</td>
</tr>
<tr>
<td>9</td>
<td>10/25</td>
<td>Accounting Choice (Voluntary Disclosure)</td>
</tr>
<tr>
<td>10</td>
<td>11/1</td>
<td>Accounting Choice (Contracts / Compensation)</td>
</tr>
<tr>
<td>11</td>
<td>11/8</td>
<td>Cost of Capital</td>
</tr>
<tr>
<td>12</td>
<td>11/15</td>
<td>International Accounting</td>
</tr>
<tr>
<td>13</td>
<td>11/22</td>
<td>Financial Analyst</td>
</tr>
<tr>
<td>14</td>
<td>11/29</td>
<td>Presentations</td>
</tr>
<tr>
<td>15</td>
<td>12/6</td>
<td>Final Exam</td>
</tr>
</tbody>
</table>

See attached list of readings.
Honor Code. Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty, including cheating and plagiarism, 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 http://www.fau.edu/regulations/chapter4/4.001_Honor_Code.pdf.


Professional Conduct. 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:
1. Taking responsibility for individual actions.
2. 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.
7. 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.

ADA. In compliance with the American with Disabilities Act (ADA), students who require special accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) located in Boca Raton – SU 133 (561-297-3880), in Davie – MOD I (954-236-1222), in Jupiter – SR 117 (561-799-8585), in the Treasure Coast – CO 128 (772-873-3305), and follow all OSD procedures.

Plagiarism. Written components of any assignment or project may be submitted to to a service 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.

Missing Exams. Make-up exams will be given for valid reasons (medical emergency, family emergency, university-scheduled events, religious observation, or class conflicts) consistent with University policy and the professor’s discretion. If you do not have a valid reason for missing an exam, a zero grade may be assigned. The professor also has the option of not providing a make-up exam and re-weighting the remaining exam(s) accordingly.

Incompletes. There are no incompletes for this course except in the case of extraordinary circumstances (for example, excessive absences due to severe illness). The professor determines when an incomplete is appropriate.

Points Awarded. 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.
**Electronic Communication.** 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 Holidays.** It is the responsibility of the student to promptly notify the professor of any conflicts due to religious observance so that accommodations can be arranged.

**Pictures.** Photographs of each student may be taken / used in connection with the course.
## Tentative Reading List

<table>
<thead>
<tr>
<th>Week</th>
<th>Primary Readings</th>
<th>Background Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week</td>
<td>Primary Readings</td>
<td>Background Readings</td>
</tr>
<tr>
<td>------</td>
<td>------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>Week</td>
<td>Primary Readings</td>
<td>Background Readings</td>
</tr>
<tr>
<td>------</td>
<td>------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>6</td>
<td>3 paragraph presentations</td>
<td>NA</td>
</tr>
<tr>
<td>Week</td>
<td>Primary Readings</td>
<td>Background Readings</td>
</tr>
<tr>
<td>------</td>
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<tr>
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<td>Primary Readings</td>
<td>Background Readings</td>
</tr>
<tr>
<td>------</td>
<td>------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>14</td>
<td>Presentations</td>
<td>NA</td>
</tr>
</tbody>
</table>
Other Articles of Interest

Model Specification and Econometric Issues


Important Literature Reviews


