Instructor:
Gnanakumar Visvanathan
107 Enterprise Hall
703-993-4236
gvisvana@gmu.edu

Office Hours: Mon 1:30-3:00 & Tues 1:30-2:30 and by appointment

Course Materials:
- Research papers for discussion are posted on Blackboard
  Harvard Case Studies – you can buy these by going to this course link:
  https://cb.hbsp.harvard.edu/cbmp/access/20300534
  1. The politics and economics of accounting for goodwill at Cisco Systems (A) and (B) by Karthik Ramanna July 2008 [9-109-002]

Course description:
This course is an in-depth study of contemporary developments and topics of interest in accounting. In addressing these topics, students will learn to read and critique academic research in Financial Accounting. Through these activities, students will develop and improve critical thinking skills and apply those skills to issue-identification and problem-solving tasks.

Course Objectives:
Specific learning goals of the School of Management are detailed below. Those in bold will be addressed in this course.

Undergraduate program in accounting:

1. Our students will be competent in their discipline and will:
   a. record, analyze, interpret and communicate financial and non-financial information for users of such information in accordance with applicable professional authoritative literature,
b. assess risks inherent in financial and non-financial information and provide appropriate assurance to users of such information and they will be able to develop, validate, and evaluate processes and controls which serve to ensure the integrity of financial and non-financial information,
c. understand the environment and role of the accounting profession in the proper functioning of commerce, and in society at large, and the ethical and regulatory responsibilities associated with that environment and role
d. possess the following technical competencies:
   i. research skills to access, understand, and apply relevant professional authoritative literature;
   ii. decision modeling skills to identify issues, analyze alternatives, and implement solutions related to financial and non-financial information;
   iii. technology and data analysis skills to manage financial and non-financial information

2. Our students will be aware of the uses of technology in business.
3. Our students will be effective communicators.
4. Our students will have an interdisciplinary perspective.
5. Our students will be knowledgeable about global business and trade.
6. Our student will be able to recognize the importance of ethical decisions.
7. Our students will be aware of the legal environment of business.
8. Our students will be knowledgeable about team dynamics and the characteristics of effective teams.
9. Our students will understand the value of diversity and the importance of managing diversity in the context of business.
10. Our students will be critical thinkers.

Masters in Accounting:

1. Teaming & Leading: Our graduates will demonstrate the team leadership and interpersonal skills needed to form, lead, and work effectively on diverse organizational teams.
2. Analytical Decision Making: Our students will demonstrate the ability to analyze uncertain complex management situations using appropriate tools, techniques and information systems for decision-making.
3. Ethics and Social Responsibility: Our graduates will demonstrate knowledge of the legal and ethical environment of management and business social responsibility.
4. Accounting Research: Our graduates will be competent at conducting accounting research.
5. Technical Knowledge: Our graduates will demonstrate technical knowledge of accounting and auditing.
Course Structure:
I will run this course as a seminar. I expect each student to come to class prepared to discuss the assigned readings and results of assigned research tasks. I will grade class participation based on the quantity and quality of your contribution to our discussion.

Assignment weights:

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<tr>
<th>Assignment</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Research Paper Critique*</td>
<td>12%</td>
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<tr>
<td>Discussion Leads</td>
<td>12</td>
</tr>
<tr>
<td>Class Participation</td>
<td>15</td>
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<tr>
<td>Harvard Cases*</td>
<td>16</td>
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<tr>
<td>In Class Quizzes</td>
<td>17</td>
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<tr>
<td>Final Project*</td>
<td>28</td>
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<td><strong>Total</strong></td>
<td>100</td>
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*These items should be submitted through SafeAssign on Blackboard by the indicated date and a printed copy should be submitted on the due date to me.

Discussion Leads: When you are assigned to lead the discussion you should prepare your presentation in Powerpoint and email me the slides latest by the day of presentation (but before class).

In Class Quizzes: These are short (about 10 minutes) quizzes on the assigned papers. About 6 quizzes will be given. Of the 6, the best 5 will be counted. Quizzes are not pre-announced. There is no quiz in the first class.

As seen from the grading weights class attendance is very important. Absences will adversely affect your grade. Absences that are supported by documented excuses will not result in a penalty. Unexplained/unsupported absence will result in a deduction of 1 point (out of 15) per class.

Final research projects:
Students will meet with the instructor to choose an appropriate research project. Students write a research proposal for an academic study to address an accounting issue.

Religious Holidays and Accommodations for Disabilities:
I will honor all University rules regarding religious holidays and accommodations for disabilities. If you have any conflicts with due dates on religious holidays, please let me know at the beginning of the semester. While I do not anticipate any necessary accommodations for disabilities as all graded assignments are completed outside class, please inform me and contact the Office of Disability Services if you need accommodations.
**Honor Code:**

In the Accounting area, we take alleged Honor Code violations very seriously. All alleged Honor Code violations will be forwarded to the Mason Dean of Academic Integrity. You are expected to know and understand the Honor Code as detailed on the University website. If you are uncertain about any aspect of the Code or whether your planned behavior is a violation, please contact me immediately for clarification. Pertinent violations in this class include but are not limited to: plagiarism, use of sources other than authoritative and secondary professional sources, use of case solutions regardless of source, receiving or giving unauthorized assistance, and submitting any work that is not entirely your own.
# Class Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Details</th>
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<tbody>
<tr>
<td>Aug 26</td>
<td>Introduction</td>
<td>- Academic research in Financial Accounting</td>
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<td></td>
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<td>- Review and critique of a research paper</td>
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<td><strong>Sep 16 - Research Paper Critique Due</strong> [printed copy in class; upload electronic version on Blackboard SafeAssign]</td>
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**Oct15** (Tuesday)  **Fair value accounting**


**Oct15 - HBS case: The politics and economics of Accounting for Goodwill at Cisco Systems – [printed copy due in class; upload electronic version on Blackboard SafeAssign]**

**Oct21**

**Oct28**  **IFRS**


**Oct28 - HBS Case: New Century Financial Corporation - [printed copy due in class; upload electronic version on Blackboard SafeAssign]**

**Nov4**  **Role of Human characteristics in Financial Reporting**


**Nov11**


**Nov18**  **Earnings Management**

Corporate Social Responsibility and Accounting

Kim, Y., Park, M.S. and Wier, B.  Is Earnings Quality associated with Corporate Social Responsibility? Forthcoming in Accounting Review.

Final Project - Presentations

Final Projects (finalized) Due – (Upload on SafeAssign and give me a printed copy)