Professor Anne M. Magro  
102 Enterprise Hall  
202-294-2472  
amagro@gmu.edu (preferred form of contact)

Office Hours: by appointment

Course description:  
Students in this course will develop and improve critical thinking skills and apply those skills to allow them to consume and produce accounting research. Students will gain an understanding of both what we know about the judgment and decision making processes of accountants and users of accounting information and how we study these issues.

Course Objectives:

**Scholarly Inquiry Courses**  
This class is identified as a *Students as Scholars* Scholarly Inquiry course, where students learn about the recursive process of scholarly inquiry either through studying previous scholarship or as preparation for participating in an original scholarly project. To learn more about *Students as Scholars*, visit oscar.gmu.edu.

In this Scholarly Inquiry course, students will:

- Articulate a scholarly question.
- Engage in the key elements of the scholarly process.
- Situate the concepts, practices, or results of accounting scholarship within a broader context.

**School of Management Undergraduate Program in Accounting courses**  
Specific learning goals of the undergraduate program in accounting are detailed below. Those in bold will be addressed in this course.

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.

Course Structure:
I will run this course as a seminar. I expect each student to come to class prepared to discuss each of the assigned readings. I will grade class participation based on the quantity and quality of your contribution to our discussion. One student will be designated as discussion facilitator for each paper. That student will write a full critique of the assigned paper. All students will prepare the “Analyzing Research Papers” outline for each paper assigned as reading for the day. Each student will complete a research proposal for an original research topic by the end of the semester.

Grading:

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<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Analyzing Research Papers outlines</td>
<td>10%</td>
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<tr>
<td>Critiques</td>
<td>25%</td>
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<tr>
<td>Research Proposal</td>
<td>30%</td>
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<tr>
<td>Participation</td>
<td>35%</td>
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<tr>
<td><strong>Total points</strong></td>
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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 Office 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 with unauthorized assistance, and submitting any work that is not entirely your own.