

BA481H: HONORS ACCOUNTING THEORY

General Course Description:	Briefly describe the non-Honors version of the course (or attach syllabus). See course syllabus
Honors Contract Topic:	Summarize this project and explain how it individualizes the course. The Honors student will complete all the regular requirements of the course, BA481, Accounting Theory. In addition, the Honors student will prepare a research paper on current accounting issues related to accounting (issue to be chosen at the beginning of the semester).
Methodology/Approach:	List the activities the student will do to complete the project. The student will research the accounting standards to determine the proper accounting treatment for a specific activity. In addition, the student will research and describe the historical background surrounding these standards. The student will identify issues relating to the implementation of these standards and will perform a review of accounting and financial literature to analyze the reactions of various constituent groups affected by this revision. Additionally, the student will evaluate the accounting and economic theory driving the standards and will provide a personal opinion on the effectiveness of the application of these theories in the development of the new standards. The student will document the work in a 20 page paper and will make a formal presentation of the paper to fellow students in the class. The paper will be evaluated on standards suitable to an honors paper.
Resources:	List specific resources for gathering information for the project. Resources include the appropriate financial accounting standards literature, material supplied during the course, professional journals and independent research from other sources. The primary references will be the Statements of Financial Accounting Standards and Statements of Financial Accounting Concepts promulgated by the Financial Accounting Standards Board and academic and professional accounting journals including, but not limited to: i. Journal of Accountancy -- professional ii. CPA Journal -- professional iii. Accounting Horizons -- academic iv. Issues in Accounting Education -- academic v. Accounting Review -- academic vi. Other professional journals vii. As the paper will include reactions and opinions from non-CPA business managers and investors, the student will also use business periodicals such as Forbes, Fortune, CFO, Wall Street Journal
Evaluation:	Explain the standards for grading the student's work and percent of the semester grade for the project. Please detail how the course grade will be determined for both non-honors and honors students. For the Honors student, the regular course grading will represent 80% of credit earned for a grade and the Honors student's additional 20% will be established from the quality of the research paper and presentation. The work will differ from that of other students in this course as this is an additional assignment that other students will not complete. In addition, this topic is more fitting with the purposes of an Honors Paper

	<p>than other topics addressed by non-Honors students. The topics covered by papers of non-Honors students are more technical and concrete, while this additional paper topic is more abstract, requiring rigorous research and independent thought and evaluation. So that the Honors paper will be more of a <u>qualitative</u> increase rather than a <u>quantitative</u> increase in work, the regular non-Honors paper will be scaled back in requirements from what the other students will prepare. The Honor student will not be required to prepare the literature review section of the non-Honors paper, the length of the paper will be reduced from 15 pages to 10 pages, and the number of sources required will be reduced from 7 to 2. Please refer to the course syllabus for additional details.</p>																					
<p>Grade Distribution/Criteria:</p> <p><u>Course Component</u></p> <p>Class discussion of reading assignments, case problems, and chapter research problems</p> <p>Research paper and presentation</p> <p>Honors paper</p> <p>Midterm exam</p> <p><u>Final exam</u></p> <p>Total</p>	<p>Please list the grade breakdown for both non-honors and honors students in the course.</p> <table border="0"> <thead> <tr> <th></th> <th>Non-Honors (Points or %)</th> <th>Honors (Points or %)</th> </tr> </thead> <tbody> <tr> <td>Class discussion of reading assignments, case problems, and chapter research problems</td> <td>25%</td> <td>20%</td> </tr> <tr> <td>Research paper and presentation</td> <td>35%</td> <td>30%</td> </tr> <tr> <td>Honors paper</td> <td>----</td> <td>20%</td> </tr> <tr> <td>Midterm exam</td> <td>20%</td> <td>15%</td> </tr> <tr> <td><u>Final exam</u></td> <td><u>20%</u></td> <td><u>15%</u></td> </tr> <tr> <td>Total</td> <td>100%</td> <td>100%</td> </tr> </tbody> </table>		Non-Honors (Points or %)	Honors (Points or %)	Class discussion of reading assignments, case problems, and chapter research problems	25%	20%	Research paper and presentation	35%	30%	Honors paper	----	20%	Midterm exam	20%	15%	<u>Final exam</u>	<u>20%</u>	<u>15%</u>	Total	100%	100%
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