 <b>FLORIDA ATLANTIC UNIVERSITY</b>	<b>NEW COURSE PROPOSAL</b> <b>Graduate Programs</b>		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner Posted _____ Catalog _____
	Department Accounting College Business <i>(To obtain a course number, contact arudolph@fau.edu)</i>		

Prefix <b>ACG</b>	(L = Lab Course; C = Combined Lecture/Lab; add if appropriate)	Type of Course <b>Research</b>	Course Title <b>Summer Paper 1</b>
Number	Lab Code		

Credits <i>(Review Provost Memorandum)</i> <b>3</b>	Grading <i>(Select One Option)</i> Regular <input type="radio"/> Sat/UnSat <input checked="" type="radio"/>	Course Description <i>(Syllabus must be attached; see Guidelines)</i> Accounting Ph.D. students are required during the first summer of the program to replicate / extend a published research paper under the supervision of the Accounting Ph.D. Coordinator. The topic and research methodology are based on the student's interest in accounting research.
Effective Date <i>(TERM &amp; YEAR)</i> <b>Summer 2020</b>		

Prerequisites <b>ACG 7885</b>	Corequisites None	Registration Controls <i>(Major, College, Level)</i> <b>ADMITTED TO PH.D. PROGRAM</b>
----------------------------------	----------------------	--

*Prerequisites, Corequisites and Registration Controls are enforced for all sections of course*

Minimum qualifications needed to teach course: Member of the FAU graduate faculty and has a terminal degree in the subject area (or a closely related field.)	List textbook information in syllabus or here None
--	---

Faculty Contact/Email/Phone Mark Kohlbeck, mkohlbec@fau.edu, 297-1363	List/Attach comments from departments affected by new course None
--	--

<b>Approved by</b>	<b>Date</b>
Department Chair _____	1/23/20
College Curriculum Chair _____	2/5/20
College Dean _____	2/7/20
UGPC Chair _____	
UGC Chair _____	
Graduate College Dean _____	
UFS President _____	
Provost _____	

Email this form and syllabus to [UGPC@fau.edu](mailto:UGPC@fau.edu) one week before the UGPC meeting.

DATE: January 20, 2020

MEMORANDUM

TO: Dr. Robert Pinsker, Chair  
School of Accounting Graduate Curriculum Committee

FROM: Dr. Mark Kohlbeck  
School of Accounting  
mkohlbec@fau.edu

SUBJECT: New Course for PhD program, accounting concentration

The School of Accounting wishes to add a new course within the PhD in Business administration degree program for the accounting concentration.

During the first summer of the accounting Phd program, students are expected to choose an existing accounting research paper to replicate and extend. The students complete this project under the supervision of the accounting PhD coordinator. In prior years, the students completed the project outside of a formal course. We would like to create a course for this purpose to provide documentation for the student and a record of this project on the student transcript.

We also wished to maintain the overall credit requirements for the degree. We therefore are reducing the minimum number of credits required for Advanced Research in Accounting from 12 to 9.

**Required Catalog Changes**

**CURRENT (considers changes from separate catalog change submission):**

No course listing

Accounting, a Specialized Concentration in the Ph.D. Program in Business Administration		
<i>Foundation and Statistics Courses - 27 credits</i>		
Advanced Accounting Theory	ACG 6135	3
Scientific Method in Business	ACG 7884	3
Seminar in University Business Education	BTE 7145	3
Advanced Microeconomics	ECO 6115	3
Advanced Mathematical Economics	ECO 6403	3
Advanced Econometrics	ECO 6426	3
Research Methods 1	QMB 7565	3
<i>Select 6 credits from the following list</i>		
Topics in Econometrics	ECO 6424	3

GRADUATE COLLEGE

FEB 07 2020

Special Topics	ECO 6930	1-3
Empirical Methods in Finance	FIN 7932	3
Research Methods 2	QMB 7566	3
Measurement Design and Evaluation	QMB 7567	3
Experimental Design 2	PSY 6207	3
Advanced Statistics	STA 7114	3
<b>Accounting Courses - 15 credits</b>		
Seminar in Financial Accounting	ACG 7145	3
Seminar in Accounting Information Systems	ACG 7415	3
Seminar in Auditing	ACG 7646	3
Seminar on Accounting Research and Capital Markets	ACG 7896	3
Qualifying Research Project	ACG 7916	3
<b>Elective Courses - 9 credits</b>		
<i>Select 9 credits from the following courses, two of which must be at the 7000 level</i>		
Advanced Macroeconomics	ECO 6206	3
Advanced Game Theory and Applications	ECO 6409	3
Introduction to Qualitative Theory	EDA 6415	3
Financial Markets	FIN 6246	3
Investment Management	FIN 6515	3
Advanced Financial Management	FIN 6806	3
Seminar in Capital Markets	FIN 7247	3
Seminar in Corporate Financial Theory	FIN 7449	3
Seminar in Investments	FIN 7527	3
Seminar in Current Financial Research	FIN 7932	3
Organizational Theory	MAN 7207	3
Organizational Behavior	MAN 7275	3
Advanced Social Behavior	SOP 6079	3
Cognitive Behavioral Theory and Techniques for Social Work	SOW 6128	3
<b>Dissertation - 30 credits (minimum)</b>		
Advanced Research in Accounting <i>(may be taken multiple times)</i>	ACG 7978	12-18
Doctoral Dissertation in Accounting <i>(may be taken multiple times)</i>	ACG 7980	18-24



**PROPOSED:**

Changes in red:

Summer Paper 1 (ACG 7xxx) 3 credits

*Prerequisite: ACG 7885*


Accounting Ph.D. students are required during the first summer of the program to replicate / extend a published research paper under the supervision of Accounting Ph.D. Coordinator. The topic and research methodology are based on the student's interest in accounting research.

<b>Accounting, a Specialzed Concentration in the Ph.D. Program in Business Administration</b>		
<b>Foundation and Statistics Courses - 24 credits</b>		
Advanced Accounting Theory	ACG 6135	3
Scientific Method in Business	ACG 7884	3
Seminar in University Business Education	BTE 7145	3
Advanced Microeconomics	ECO 6115	3
Advanced Mathematical Economics	ECO 6403	3
Advanced Econometrics	ECO 6426	3
Research Methods 1	QMB 7565	3
<i>Select 6 credits from the following list</i>		
Topics in Econometrics	ECO 6424	3
Special Topics	ECO 6930	1-3
Empirical Methods in Finance	FIN 7932	3
Research Methods 2	QMB 7566	3
Measurement Design and Evaluation	QMB 7567	3
Experimental Design 2	PSY 6207	3
Advanced Statistics	STA 7114	3
<b>Accounting Courses - 18 credits</b>		
Seminar in Financial Accounting	ACG 7145	3
Seminar in Accounting Information Systems	ACG 7415	3
Seminar in Auditing	ACG 7646	3
Seminar on Accounting Research and Capital Markets	ACG 7896	3
Summer Paper 1	ACG 7xxx	3
Qualifying Research Project	ACG 7916	3
<b>Elective Courses - 9 credits</b>		
<i>Select 9 credits from the following courses, two of which must be at the 7000 level</i>		
Advanced Macroeconomics	ECO 6206	3
Advanced Game Theory and Applications	ECO 6409	3
Introduction to Qualitative Theory	EDA 6415	3
Financial Markets	FIN 6246	3
Investment Management	FIN 6515	3
Advanced Financial Management	FIN 6806	3
Seminar in Capital Markets	FIN 7247	3

GRADUATE COLLEGE

FEB 07 2020

Seminar in Corporate Financial Theory	FIN 7449	3
Seminar in Investments	FIN 7527	3
Seminar in Current Financial Research	FIN 7932	3
Organizational Theory	MAN 7207	3
Organizational Behavior	MAN 7275	3
Advanced Social Behavior	SOP 6079	3
Cognitive Behavioral Theory and Techniques for Social Work	SOW 6128	3
<b><i>Dissertation - 30 credits (minimum)</i></b>		
Advanced Research in Accounting <i>(may be taken multiple times)</i>	ACG 7978	12-18
Doctoral Dissertation in Accounting <i>(may be taken multiple times)</i>	ACG 7980	18-24

 <b>FLORIDA ATLANTIC UNIVERSITY</b>	<b>NEW COURSE PROPOSAL</b> <b>Graduate Programs</b>		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____
	Department Accounting College Business <i>(To obtain a course number, contact erudolph@fau.edu)</i>		Confirmed _____ Banner Posted _____ Catalog _____
Prefix <b>ACG</b> Number	<i>(L = Lab Course; C = Combined Lecture/Lab; add if appropriate)</i> Lab Code	Type of Course <input type="text" value="Research"/>	Course Title Summer Paper 1
Credits <i>(Review Provost Memorandum)</i> 3	Grading <i>(Select One Option)</i> Regular <input type="radio"/> Sat/UnSat <input checked="" type="radio"/>	Course Description <i>(Syllabus must be attached; see Guidelines)</i> Accounting Ph.D. students are required during the first summer of the program to replicate / extend a published research paper under the supervision of the Accounting Ph.D. Coordinator. The topic and research methodology are based on the student's interest in accounting research.	
Effective Date <i>(TERM &amp; YEAR)</i> Summer 2020	Prerequisites ACG 7885		Corequisites None
		Registration Controls <i>(Major, College, Level)</i> ADMITTED TO PH.D. PROGRAM	
<i>Prerequisites, Corequisites and Registration Controls are enforced for all sections of course</i>			
Minimum qualifications needed to teach course: Member of the FAU graduate faculty and has a terminal degree in the subject area (or a closely related field.)		List textbook information in syllabus or here None	
Faculty Contact/Email/Phone Mark Kohlbeck, mkohlbec@fau.edu, 297-1363		List/Attach comments from departments affected by new course None	

<i>Approved by</i>	<i>Date</i>
Department Chair _____	_____
College Curriculum Chair _____	_____
College Dean _____	_____
UGPC Chair _____	_____
UGC Chair _____	_____
Graduate College Dean _____	_____
UFS President _____	_____
Provost _____	_____

Email this form and syllabus to [UGPC@fau.edu](mailto:UGPC@fau.edu) one week before the UGPC meeting.

GRADUATE COLLEGE

FEB 07 2020





Florida Atlantic University  
COLLEGE OF BUSINESS

ACG 7xxx  
CRN 15358, 10049  
Summer Paper 1  
Summer 2020

**Professor Information**

Dr. Mark Kohlbeck  
Office: KH 122  
E-mail address: mkohlbec@fau.edu  
Phone Number: (561) 297-1363

**Office Hours**

By appointment only

**Required Text and Materials**

None

**Course Description**

Accounting Ph.D. students are required during the first summer of the program to replicate / extend a published research paper under the supervision of the Accounting Ph.D. Coordinator. The topic and research methodology are based on the student's interest in accounting research.

**Course Prerequisites and Credit Hours**

Prerequisites: Admission to College of Business PhD program  
Credit Hours: 3 credits

**Course Learning Objectives**

This course provides Ph.D. students with the opportunity to replicate and extend a published research paper. The learning objectives include:

1. Understand the research process and theories underlying the research question
2. Obtain data and apply statistical techniques
3. Evaluate statistical findings
4. Communicate the research findings
5. Apply research design insights to the development of actionable research plans

**Grading Scale**

Satisfactory / Unsatisfactory based on the professor's critical assessment of the submitted paper.

**Course Evaluation Method**

There is one component of the course grade – the research paper. Each student will complete a replication / extension of a published research paper by the end of the semester.

Additional Course Policies

GRADUATE COLLEGE

FEB 07 2020

**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

**Late Assignments.** Late assignments are accepted for valid reasons (medical emergency, family emergency, university-scheduled events, religious observation, or class conflicts) consistent with University policy and the professor's discretion.

**Anti-plagiarism Software.** Written components of any assignment or project may be submitted to anti-plagiarism software 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.

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

#### Tentative Course Calendar

Wk	Date	Topic
1		Submit research topic for approval
2-4		Prepare and submit a Kenney 3 paragraphs on the research topic
11		Submit complete paper
12		Present paper

#### Reading List

Reading list varies and is dependent on the student's research topic; as such, the student has full discretion on the research papers to review and incorporate in his/her literature review.

#### Selected School, University and College Policies

##### School of Accounting Policies

Students are responsible for School of Accounting policies available at <http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>.

*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 University Regulation 4.001.

#### Attendance Policy Statement

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance.

Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

#### Disability / Accessibility Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at <http://fau.edu/sas/>

#### Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

#### 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, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.

For further information, please see FAU Regulation 2.007 at:  
<http://www.fau.edu/regulations/chapter2/Reg%202.007%208-12.pdf>

#### 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 scholastic 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.

#### 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.



