



## Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

---

**Semester:** Fall

**Year:** 2025

**Course Prefix:** ACC

**Course and Section #:** 6560-601

**Course Title:** Accounting Theory and Research I

**Credits:** 3

---

### ***Course Description***

This course teaches students the foundational theory behind financial accounting and how to think critically about how financial standards should be applied. The course will also focus on the use of financial accounting research tools (the FASB codification) to research and apply current and potential U.S. GAAP. Finally, the class will provide opportunities for students to prepare to take the Financial Accounting and Reporting (FAR) section of the CPA Exam.

---

### ***Course Attributes***

This course has the following attributes:

- ☐ General Education Requirements
- ☐ Global/Intercultural Graduation Requirements
- ☐ Writing Enriched Graduation Requirements
- ☒ Discipline Core Requirements in Program
- ☐ Elective Core Requirements in Program
- ☐ Open Elective

Other: *Click here to enter text.*

---

### ***Instructor Information***

**Instructor Name:** Marty Van Wagoner

---

### ***Student Learning Outcomes***

1	Conduct practical financial accounting research using the FASB Codification.
2	Develop and apply critical thinking skills through the use of research-based cases.
3	Identify and critique accounting issues currently going through the standard-setting process.
4	Demonstrate proficiency in financial accounting topics covered on the Financial Accounting and Reporting section of the CPA exam.
5	Demonstrate good written and oral communications skills in group and individual research assignments.

*Click here to enter text.*

---

### ***Course Materials and Texts***

- Skills for Accounting Research, 3<sup>rd</sup> Edition, Shelby Collins, Cambridge Business Publishers
- Asking the Right Questions: A Guide to Critical Thinking, 10th Edition, Browne and Keeley
- FASB Accounting Standards Codification (fasb.org)

---

## ***Course Requirements***

### **Course Assignments, Assessments, and Grading Policy**

- Class Attendance and Participation (25%)
- Textbook assignments (15%)
- FASB Project (5%)
- Midterm #1 (15%)
- Midterm #2 (15%)
- Final Exam (25%)

93.0-100.0%	A	73.0-75.9%	C
90.0-92.9%	A-	70.0-72.9%	C-
86.0-89.9%	B+	66.0-69.9%	D+
83.0-85.9%	B	63.0-65.9%	D
80.0-82.9%	B-	Below 60%	E
76.0-79.9%	C+		

---

### **Required or Recommended Reading Assignments**

All required readings use chapters from the course text that align with the lectures below.

---

## General Description of the Subject Matter of Each Lecture or Discussion

<u>DATE</u>	<u>CHAPTER/TOPIC</u>
Tue, May 13	Course Intro / ATRQ Chapter 1 / SAR Chapter 1
Thu, May 15	ATRQ Chapters 2 and 3 / SAR Chapter 2
Tue, May 20	ATRQ Chapters 5 and 6 / Critical Thinking
Thu, May 22	SAR Chapter 3 / FASB Accounting Standards Codification (Basic Research)
Tue, May 27	<b>No Class: Midterm #1 (Critical Thinking, FASB Accounting Standards Codification)</b>
Thu, May 29	SAR Chapter 4 / Thinking and Documenting
Tue, Jun 03	SAR Chapters 6 and 7
Thu, Jun 05	Communicating Results: Research Memos
Tue, Jun 10	<b>No Class: Midterm #2 (FASB Accounting Standards Codification, Case Analysis)</b>
Thu, Jun 12	Communicating Results: Research Presentations
Tue, Jun 17	FASB Project / Future GAAP
Thu, Jun 19	<b>No Class: Final Exam Prep</b>
Tue, Jun 24	<b>No Class: Final Exam (Research Memo, Research Presentation, Comment Letter)</b>

## Required Course Syllabus Statements

### Generative AI

This course requires you to complete assignments that assess your understanding and application of the material. You are expected to do your own work, and the use of artificial intelligence (AI) tools, such as chatbots, text generators, paraphraser, summarizers, or solvers, is strictly prohibited for any part of exams. Using these tools will be considered academic dishonesty and will be handled according to the university's policy. However, you may use AI to assist you in learning the course material, including on homework in Connect. Please keep in mind that AI should be a tool and not a crutch. If you have questions about acceptable use of AI tools, please consult the instructor before submitting your work.

### Using Remote Testing Software

☒ This course does not use remote testing software.

☐ This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

## Required University Syllabus Statements

### Accommodations/Students with Disabilities

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](https://www.uvu.edu/accessibilityservices) at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu) or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at [DHHservices@uvu.edu](mailto:DHHservices@uvu.edu)

DHH is located on the Orem Campus in BA 112.

---

### **Academic Integrity**

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

---

### **Equity and Title IX**

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – [TitleIX@uvu.edu](mailto:TitleIX@uvu.edu) – 800 W University Pkwy, Orem, 84058, Suite BA 203.

---

### **Religious Accommodation**

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu). If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.