

Kuwait University College of Business Administration



Accounting Department

Course Syllabus

Dr. Ali R. Almutairi ACC 579 –Research Project in Accounting Spring 2021/2022

Lecture Time and Location:

ACC 1020-579 / 00: Thursday 17:00–19:50 Building # BUA-S Floor # 01 Area C1 Room #

1020

Contact Information:

Location : ACC Department – 4th Floor – Office No. 45

Email : aalmutairi@cba.edu.kw

Office : 24988513 **ACC Dept.** : 24988501

Office Hours: By appointment

Social Media : Teams

Course Description: "This course is designed to explore and develop an understanding of professional and scientific research in accounting. The course instructs in research methods, issues, research appreciation and evaluation, together with practice in conducting and reporting professional research projects in accounting. The focus of the course will be on developing skills for conducting research and understanding accounting research output. It will make extensive use of current research on current topics to provide exposure to the nature, relevance and importance of research for the practice of accounting. Individual or team project solving real world problems in the accounting profession. The course is designed to increase the ability in conducting and reporting specific professional research projects in accounting. In addition, the course aims to enhance oral and written communication skills for professional accounting practice. Knowledge of research methods and basic statistical tools will be useful and will be addressed in the class wherever necessary."

Course Learning Objectives (CLOs): The learning outcomes for this course, listed below, relate to the learning goals of the College of Business Administration Undergraduate Program. The numbers in parenthesis indicate to which specific learning goal the outcome relates.



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Upon successful completion of the course, students will be able to:

- 1. Articulate different accounting and finance in prior and current research topics
- 2. Build a solid background on multiple accounting and finance theories
- 3. Acquire a set of quantitative and qualitative tools and methodologies to enhance research writing skills
- 4. Ability to write a research paper

CLO Mapping to CBA Skill Based Competency Goals

	Competency Goal			
CLO	Decision- Making	Ethical Reasoning	Communication	
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1		A		
2	I			
3	I			
4			R	

Type of Emphases:

- **(I)ntroduce:** Students will be introduced to the skill and their grasp of it assessed in the course.
- **(A)pply:** The course will not cover the skill. Students should have a high-level grasp of the skill and are required to apply it in the course.
- **(R)einforce:** Students should have an introductory-level grasp of the skill and the course will improve their mastery to a higher level.

Required Material:

Material : Articles are available on *Teams*

Course Requirements and Policies:

Class Discussion: The quality of our classroom discussions in large part depends on students' preparation for class. It is very essential to participate in class. For each assigned article, students



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must discuss to the following: (a) The main objective of the paper, (b) the motivation the paper (c) the theoretical arguments in support of the research question, the existing research (literature review) on this topic, (e) Discuss the research methodology, any alternative methodology, data are used and the source of data, (f) the reported results, important aspects of data (e.g., size, characteristics of the firms), main findings, interpretation of the findings, and consistency of findings with the hypotheses, and (g) the contribution of the paper to the literature.

Term Paper: Students are required to write a term paper. The term paper should consist of introduction, literature review, hypotheses development, data and sample, and research methodology. Students must discuss with me the topic of their choice by the third week of class meeting.

Guidelines for Discussion on a Research Paper: Your working paper must include the following sections: (a) Introduction, (b) Literature review, (c) Hypotheses development, (d) Research methodology, (e) Sample and data, and (f) conclusion.

Selected topics: Students have the choice to select a topic from the following:

Capital Markets and Financial Accounting Research, Events and Association Studies and Earnings Response Coefficient, Accruals, Earnings, Cash Flows and Stock Prices, Audit Quality & Audit Effectiveness, Corporate Governance, Executive Compensation

Attendance: Students are expected to attend class having covered text material assigned for that day. Attending class and completing assigned material on time are critical to avoid falling behind. Attendance is very important in this class. Attendance will be recorded and reflected in your final grade. An "FA" grade will be assigned to students with an absence more than 6 times. Every student in this course must abide by the Kuwait University Policy on Attendance (published in the Student Guide, Chapter 3, Section 13). A copy of the student guide can be accessed online on: http://www.kuniv.edu/cs/groups/ku/documents/ku content/kuw055940.pdf



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Academic Irregularities: Honesty is a fundamental principle of academic, business, and community life. Violation of this ethical concept will result in penalties ranging from a grade of "F" in the course to dismissal from the university. In all penalties, a letter of fact will be included in the student's file. Every student in this course must abide by the Kuwait University Policy on Cheating and Plagiarism (published in the Student Guide, Chapter 3, Section 2). A copy of the student guide can be accessed online on: http://www.kuniv.edu/cs/groups/ku/documents/ku content/kuw055940.pdf

Cell Phone: Cell phones should be turned off during class time.

Students with Disabilities: Students who require special accommodation due to a disability should review the university's policy and work with the office for students with disabilities.

Class Withdrawals: Students who choose to drop this class are responsible for completing all required documents. Deadlines for withdrawal can be found on the academic calendar on the university web page.

Incompletes: Except for extraordinary circumstances (e.g., family emergency, medical emergency, class conflicts, university-scheduled events, or religious observance), incompletes are not given in this course. It is up to the instructor to decide if an incomplete is appropriate. Please be advised that an incomplete will not be given unless the student is passing the course with a C or better at the time the incomplete is requested.

Electronic Communication: Each student <u>must</u> have a KU or CBA email account. Other email accounts (e.g., hotmail, yahoo, gmail...etc.,) are not acceptable. The best way to reach me is by email. If you email me, please place 'ACG579' in the subject line. Besides KU and CBA email communication, *Teams* will be used in this course for content delivery. Accordingly, students are responsible for checking the *Teams* class site and their KU/CBA email account for announcements. Students must ensure that that their correct email address is used for *Teams*.

Religious Holidays: Students who have conflicts due to a religious observation must notify the professor so that accommodations can be arranged.

Points Awarded: Students should monitor the points awarded to-date in blackboard. To contest the number of points awarded, students have up to two weeks following the date of posting the points, after which the points are considered final.

Grading Policy



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 $\begin{array}{ccc} \underline{EXAM} & \underline{Weight} \\ Discussion \& Participation & 50\% \\ Attendance & 10 \\ Term Paper & 30 \\ Term Paper Presentation & 10 \\ Total & \underline{100 \%} \\ \end{array}$

Your final grade is based on your total weighted average. The following grading system will be used:

A	93-100	С	70-75.99
A-	89-92.99	C-	66-69.99
B+	86-88.99	D+	61-65.99
В	82-85.99	D	57-60.99
B-	79-81.99	F	< 57
C+	76-78.99		