

# Communications for Professional Accountants ACC #261

## Syllabus: Winter Quarter, 2017

Brian Kennedy, Lecturer  
[bkennedy@ucdavis.edu](mailto:bkennedy@ucdavis.edu)  
Office hours: by request

Jessica Vasherese, Teaching Assistant  
jvash@ucdavis.edu  
Office hours: by request

### ***Course Objective***

This course will enable you to develop professional communications skills for your upcoming career. It will also enhance your critical thinking abilities for business situations. You'll find numerous opportunities to express yourself in both writing and oral presentations.

### **Presentations**

A competent speaker displays a foundation of eight basic skills in a good presentation. Students enter this class with some speaking skills, but others need to be learned. For instance, some students speak too quickly (and usually know it) because they're nervous. A coaching technique based on cognitive restructuring rapidly enables students to speak in presentations at an ideal tempo. Students will also learn more advanced skills, such as having a commanding presence. PowerPoint training will be folded in as well.

### **Writing**

Initial writing skills typically vary greatly within the class. The Writing Staircase is a series of six skill exercises. Every student has the opportunity to progress from any skill level. Actual business writing is often reviewed in the class. Also, your writing challenges will often involve real or simulated business situations and case studies. You'll also answer in writing two questions similar to those in the BEC section of the CPA exam.

### **Critical Thinking Series**

This component will enhance your ability to analyze business matters dispassionately and thoroughly. It is a collection of readings, exercises, and other challenges, chosen with an eye toward your future needs in the accounting field.

What does it include? A protocol from the Foundation for Critical Thinking provides a helpful structure for analyzing complex matters. Insights from Nobel laureate Daniel Kahneman will provide a real-world way of discussing how we think...and often don't. Numbers can mislead, so you will delve into bias, poor logic, and other challenges to sound analysis. The Critical Thinking Series has other elements that will unfold during the quarter.

## ***Required Materials***

A downloadable **TEXTPAK**, accessed in study.net.

Google "Purdue Owl" to reach the online Purdue Owl Language Lab; add this to your toolbar. It offers immediate consultation on grammar, spelling and more.

## ***Your owner's manual for ACC 261***

- [261acc@gmail.com](mailto:261acc@gmail.com) is the key communication hub for this class. **Send all homework, attendance issues, and administrative matters** to this email address. The TA checks it daily. **Your email subject line** should contain your name and a key word or phrase—for example, "Lee, McGregor case," or "Lee, scheduling conflict." The TA notifies the instructor as warranted.
- Only sensitive, personal, or confidential matters should be directed to the instructor's email address—or, of course, speak with him.
- **Grades** will be posted in **Gradebook** on Canvas. Final letter grades are typically curved; see **Grading** at the end of this syllabus.
- **The weekly assignments** can be found in the 10 modules for this class in Canvas. All written assignments should be e-mailed to [261acc@gmail.com](mailto:261acc@gmail.com) before the start of class unless noted otherwise. The instructor may deduct points for tardy submissions.
- **Student discussion groups** will analyze cases and take on other tasks. Discussion group members are posted in the Class 1 module in Canvas. At the end of the quarter, group members submit peer evaluations that factor into participation grades.

### ***IMPORTANT: IN-CLASS PARTICIPATION (25 points of the grade):***

ACC 261 is a workshop; your engagement contributes to a better class for all. Use your personal electronic devices only for educational purposes, and always have only course-relevant material open (no email or web browsing, please). The participation grade is also affected by attendance (see note at the end of the syllabus), peer

evaluations, and volunteering in class to advance discussions. Knowledge of the readings and other factors the instructor deems appropriate can affect this grade.

Often there is a wide spread in the participation grades. To earn the maximum grade, regularly volunteer to advance class discussion, make an outstanding contribution to your discussion group, and be very engaged in class. A student who doesn't volunteer answers in class, rarely if ever advances class discussion, contributes very little to a discussion group, and/or is distracted with electronic devices during class activities, will earn far fewer points.

**Please display your name cards in class.**

### **FOUNDATION CLASSES:**

1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> Classes: Every student will do a brief presentation in either class 2 or 3. These display baseline skills and receive evaluations from peers and the instructor. Also, The Writing Staircase (in Canvas, with the files) and critical thinking will receive a good deal of attention. Students will also tackle their first case, "How Much Is Sweat Equity Worth?"

### **PROGRESSIVE CLASSES:**

4<sup>th</sup> Class—Students will give their second talks, in split groups with TA assistance. Each student will build a persuasive argument about an interesting tax policy in any nation and write a related report. We'll also review actual business announcements, analyzing their style and effectiveness.

5<sup>TH</sup> Class—Students will discuss a classic Harvard case, "McGregor's Ltd. Department Store." There is a related writing assignment. Logical fallacies will be introduced. We'll also introduce PowerPoint styles that go beyond the PPT formats that accounting firms use.

6<sup>th</sup> Class—Each student will give a third talk, evaluating costs associated with healthcare in the U.S. or around the world. We'll focus on how to explain numbers in an interesting, comprehensible way. We'll also examine the writing demands called for in the CPA exam, including a sample BEC test item.

7<sup>th</sup> Class— Teams of two will give engaging three-minute PowerPoint presentations, employing advanced skills learned in a PowerPoint self-tutorial. Teams choose an informative, entertaining topic dealing with money.

8<sup>th</sup> Class— Student teams will compete in an effort to climb Mount Everest in a popular Harvard simulation. It taxes your skills in teamwork and leadership. Each team member assumes a different role, as one might on an audit team and or in other endeavors in a firm. If you're unable to work together well and efficiently, your team will stumble.

9<sup>th</sup> Class—This final talk will require an “ask” for investment capital, a loan, a purchase, or something equivalent. Afterward, we will delve into an ethical puzzler—office decision-making in real time, with selected role-playing.

10<sup>th</sup> Class—Student discussion groups will deliver PowerPoint presentations the collapses of various major corporations. Each collapse involves accounting issues. The instructor will assign groups to dilemmas at corporations such as Enron, WorldCom and Global Crossing. A challenge from the CPA exam’s BEC section will end the class, with a limited amount of time to write an answer to a prompt.

**No final exam**

## ***Grading***

Grades will be assessed on a 200-point scale, which allows greater discrimination. Note: the professor may curve all the numerical grades to achieve appropriate letter grades at the end of the class. In other words, everyone’s letter grade might be slightly higher or lower than what Gradebook might indicate.

Class 4: Essay based on tax policy talk (20 points)

Class 5: McGregor announcement (25 points)

Class 6: Healthcare policy talk (25 points)

Class 7: Team PowerPoint presentation (30 points)

Class 9: Persuasive talk (25 points)

Class 10: PPT presentations by discussion groups (30 points)

Class 10: Sample Exam Question (20)

Overall Participation: (Earn up to 25 points)

## ***If you must miss a class...***

Please notify the teaching assistant beforehand (not the instructor) when unable to attend a class, citing the reason. Missing more than one class would be significant and a matter for discussion. It’s understood that ACC #261 students may at times have unavoidable conflicts, especially related to interviews with firms. Do everything possible to schedule travel, interviews, and other matters around class

requirements. This is an interactive class; much of the important learning occurs in the classroom.

Because the afternoon and the early evening sections of ACC261 will be nearly identical, ordinarily students can shift to an earlier or later section to accommodate scheduling conflicts. However, the TA must be notified beforehand.