Communications for Professional Accountants ACC #261 (Sections 1 & 2)

Syllabus: Winter Quarter, 2021

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Course Objective

This course will enable you to develop professional communications skills for your upcoming career. You'll find numerous opportunities to express yourself in both writing and oral presentations. You'll also take a step forward in your powers of critical analysis, applying a critical thinking protocol.

Because we are learning virtually during the winter quarter, Zoom will be our home for all ten classes. Should the campus reopen, we will take appropriate steps.

Presentations

A competent speaker brings a foundation of eight basic skills to a presentation. Students enter this class with some of these 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. You will also learn more advanced skills, such as having a commanding, confident 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. These enable everyone to advance their skill level. Actual business writing is often reviewed in class. Your writing challenges will often

involve real or simulated business situations and case studies. You'll also create two situational memos similar to those in the BEC section of the CPA exam.

Critical Analysis 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.

Required Materials

A downloadable **TEXTPAK**, accessible in study.net. Two Harvard case studies and a streaming simulation will also be incorporated in your materials.

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, and is especially valuable to ESL students.

Your owner's manual for ACC 261

- Sensitive, personal, or confidential matters should be directed to the
 instructor's email address—or, of course, speak with the instructor by text or
 on a Zoom appointment. There are no fixed office hours. Instead, at your
 request, the instructor arranges customized times that fit both your
 schedules.
- **Grades** will be posted in **Gradebook** on Canvas.
- The weekly assignments can be found on the HomePage within Canvas. All written assignments are due on time. At his discretion, the instructor may deduct points for significant or repeated tardy submissions.
- **Student discussion groups** will analyze cases and take on other tasks. Discussion group members will be assigned in the first days of class. At the end of the quarter, group members submit peer evaluations that factor into participation grades about the team's members.

FOUNDATION CLASSES:

 1^{st} , 2^{nd} , and 3^{rd} Classes: You will give a brief oral presentation in either class 2 or 3. These display baseline skills and receive evaluations from peers and the instructor.

Also, The Writing Staircase and key concepts in critical analysis will receive a good deal of attention. Finally, you also will tackle two Harvard case studies, "How Much Is Sweat Equity Worth?" and the classic "McGregor's Department Store."

PROGRESSIVE CLASSES:

<u>Other assignments relevant to our learning in ACC261 will be intermingled with these</u> featured activities.

<u>4th Class</u>—You will give your second talk. Every student will present a strong personal opinion about a healthcare policy. We'll also introduce logical fallacies and biases, and the way they affect judgment in our society and business.

<u>5TH Class</u>—In a third talk, each student will build a persuasive argument about an attention-getting business policy or practice. Additionally, we'll examine the complex nature of veteran thinking--experienced insight that enables rapid, accurate assessments, incorporating a chapter from the popular book "Blink".

<u>6th Class</u>— We will delve into an ethical puzzler—office decision-making in real time with significant human consequences. Also, you will review Hewlett-Packard's ill-fated acquisition of a British software firm, applying the protocol of a respected advisory from accounting industry leaders.

7th Class—Small teams of two or three will give engaging PowerPoint presentations, employing an alternate approach to data-heavy slides. Teams choose an informative, entertaining topic affiliated with money. You'll also apply your writing skills to the creation of a memo akin to the BEC portion of the CPA exam.

8th Class—Each student will give a talk using a single slide for enhancement, one that involves data visualization. Further examination of logical fallacies and biases will follow.

9th Class— Student teams will work together to ascend Mount Everest in a streaming Harvard simulation. Collaboration will be key to a success team climb. Afterward, we'll examine how the sunk-cost fallacy affects judgment.

<u>10th Class</u>—Student discussion groups will deliver PowerPoint presentations about the collapses of various major corporations such as Enron, WorldCom and Global Crossing. Each collapse involves accounting issues. 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.

Class 3: McGregor announcement (20 points)

Class 5: Reasonable Assurance essay (15 points)

Class 5: Contrarian talk (20 points)

Class 6: H-P, COSO report (15 points)

Class 7: Team PowerPoint presentation (25 points)

Class 7: First BEC writing challenge (15 points)

Class 8: Brief Talk with One Slide (20 points)

Class 9: Everest Climb (up to 5 points/same grade for each team member)

Class 10: Team PPT scandal presentations (25 points)

Class 10: Sample BEC Exam Question (20)

Overall Participation: (Earn up to 20 points)

ACC 261 is a workshop; your engagement contributes to a better class for all.

To earn the most participation points, regularly volunteer to advance class discussion, make an outstanding contribution to your discussion group, and be very engaged in class. Also, this grade embraces your completion of the many ungraded items that come your way in the Canvas HomePage listings. Peer evaluations within your discussion groups will affect the points awarded. Knowledge of the readings and other factors the instructor deems appropriate may affect this grade, such as attendance. The use of electronic devices is solely for learning purposes.

If you must miss a class...

Please notify the teaching assistant beforehand (not the instructor), 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 job interviews. 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.

Statement on Accommodation

UC Davis is committed to educational equity in the academic setting, and in serving a diverse student body. All students who are interested in learning about how disabilities are accommodated can visit the <u>Student Disability Center</u> (SDC). If you are a student who requires academic accommodations, please contact the SDC directly at sdc@ucdavis.edu or 530-752-3184. If you receive an SDC Letter of Accommodation, submit it to your instructor for each course as soon as possible, at least within the first two weeks of a course.

Rights and Responsibilities

You are expected to take UC Davis's <u>Code of Academic Conduct</u> as seriously as we do. You were given this code of conduct with explicit explanations of violations (e.g. plagiarism, cheating, unauthorized collaboration, etc.) and your responsibilities in regard to them during orientation, and you signed a statement affirming that you understand it. Academic conduct violations will not be tolerated, and your instructor will not hesitate to turn violators over to Student Judicial Affairs. If you are uncertain about what constitutes an academic conduct violation, please refer to the code linked above, contact your instructor, or refer to the <u>Office of Student Judicial Affairs</u>.

All material in the course that is not otherwise subject to copyright is the copyright of the course instructor and should be considered the instructor's intellectual property.