

The Ohio State University

ACCTMIS 6201

Professional Research in Accounting – *Fall 2025*

Course Syllabus

| Instructor | Email | Personal Website | Office | Office Hours |
|-----------------|-----------------|--|-----------------|---|
| Dr. Kurt H. Gee | gee.149@osu.edu | kurthgee.com | 434 Fisher Hall | T 10:00A – 11:00A Th 10:00A – 11:00A |

Time and Location: T/R 1:00P – 2:30P Gerlach Hall 375

Instruction Mode: This course requires attendance in person.

Required Textbook: This course does not use a textbook. The only source of course material is class sessions.

Required Materials: Bring a charged laptop or tablet (with Wifi) to each class session.

Office Hours: Office hours are “first come, first served”. For efficiency, I may invite multiple students to listen in and ask questions on related topics.

Send me an email if you need to meet and are unavailable during office hours.

For special cases where you need private discussion, please email me in advance to make an appointment.

Introduction

This course teaches students how to engage in research about financial accounting treatments and disclosure practices.

The process of research requires both gathering information and making informed judgments. Artificial intelligence, machine learning, and data analytics can dramatically reduce the cost of gathering information, but they do not fully replace the need for human judgments – with more and better information, we simply make more difficult judgments more frequently.

Communicating judgments and their rationale is an important professional skill. Therefore, this course gives you many opportunities to write and present in front of others, so that you feel comfortable doing so when you leave the course and continue on your career path. You will regularly receive feedback on your writing and presenting, and you should welcome opportunities to develop your written and oral communication skills.

Student Objectives

As a result of this course, students should be:

1. Comfortable searching, reading, and interpreting authoritative accounting guidance
2. Comfortable writing and presenting conclusions based on their research

Please seek help, early and often, if you are struggling to achieve these objectives!

My presentation of course material is heavily influenced by my time working at the FASB early in my career. We will consider the Conceptual Framework and current standard setting initiatives in our classroom discussion.

Classroom Approach

Attendance is required. Class sessions are your only source of course material. **Please participate in class discussions!**

Carmen is the online management system for this course. Visit the course site regularly to obtain updated information about class assignments and the course schedule.

Required Materials

Class sessions consist of slide presentations, discussions, and in-class activities. To access materials, you should **bring a (fully charged) laptop or tablet to class, with Wifi access**. Due to a potentially limited number of electrical outlets, please charge your device before class.

Grades

I will determine the course grade using the following elements and weights:

| | Percentage of Final Grade |
|-----------------|---------------------------|
| Group Cases | 60% |
| Individual Case | 30% |
| Attendance | 10% |

Group Cases

Working in groups of 2 or 3, students conduct research on a case with a company fact pattern and answer several questions posed by the case. Each group submits a written memo and slide presentation documenting their conclusions and research. After materials are submitted, I select one or more groups to give their presentation at the start of class when we discuss the case.

I will randomly assign groups for early cases in the semester, and you will choose your own groups as the semester progresses.

Individual Case

Working individually, students conduct research on a case with a company fact pattern and answer several questions posed by the case. Each student submits a written memo and slide presentation documenting their conclusions and research.

Attendance

I expect all students to attend each class on time and submit all assignments on time. If you miss class, you will (1) miss discussion of course material, (2) have more difficulty completing assignments, and (3) be less likely to accomplish your course objectives. Missing assignments will negatively impact your grade.

Potential conflicts with class attendance invariably arise (e.g., career fairs, job interviews, important family events, personal or family illness), and it is impossible to adjudicate and resolve “good” and “bad” reasons for missing class. Therefore, I allow you to miss one class session during the semester without any impact on your grade; you do not need to let me know why you are missing class. Absences beyond the number allowed, regardless of the reason, will negatively affect your grade based on the proportion of total class sessions missed.

If you are absent from a class session in which your group is selected to present, your group members are expected to cover for you.

Note: Please respect me and your colleagues and *stay away from class if you are ill and contagious*, even if you’ve already missed the allowed number of sessions and missing another session would affect your grade. Our collective health is more important than the deduction to your individual grade from missing one additional class period.

Other Policies

Late Assignment Submissions

Assignments that are submitted *significantly late* will be considered not submitted and receive a grade of 0. The judgment of what constitutes *significantly late* is determined solely by the instructor, and may include times as short as 1 minute. To receive credit for an assignment, start it early enough so that you can submit it well in advance of the deadline. For group assignments, group members are jointly responsible for ensuring timely submission.

Weather or Other Short-Term Closing

Should in-person classes be canceled, we will meet virtually via CarmenZoom during our regularly scheduled time. I will share any updates via Carmen.

Use of Artificial Intelligence Tools

I support the use of artificial intelligence (AI), including generative AI tools (e.g., ChatGPT). Using these tools can improve productivity and allow more time for more important, difficult, creative, or valuable tasks. You may use AI tools for any assignment in this class, subject to the following two rules:

- (1) You may **not input or otherwise provide any copyrighted material** to any external software, **including facts from copyrighted cases we use for assignments**. Inputting copyrighted material to external software is a violation of the educational license with which we use the material, akin to “stealing” or “pirating” this copyrighted information.
- (2) Any time you use AI tools for an assignment, you must disclose that you did so and the purpose for which you used it. You must answer any follow up questions I raise about its use.

I reserve the right to revoke your ability to use AI tools if I suspect it is becoming detrimental to your ability to achieve the course objectives.

Tentative Class Schedule
(Changes will be communicated in class and on Carmen)

| Date | Topic | Post-Class Assignment |
|----------------|--|---|
| T August 26 | Course Intro; Conceptual Framework | Read (available on Carmen): Textbook Draft_Chapter 01 Concepts Statements 8 Chapter 4 (para. E1-E90) and Chapter 6 (para. M1-M48) |
| R August 28 | Accounting Standards; Research Process Introduction | Read (available on Carmen): Example Case #1 (prepare to discuss first two steps of Research Process) |
| T September 2 | Example Case #1 Discussion | Read (available on Carmen): Example Case #2 (prepare to discuss first three steps of Research Process) |
| R September 4 | Example Case #2 Discussion | Read (available on Carmen): Example Case #3 (prepare to discuss all steps of Research Process) |
| T September 9 | Example Case #3 Discussion; EDGAR Search; Group Case #1 Introduction | Group Case #1 Writeup and Slides due 9/15 |
| R September 11 | No Class (Case Preparation) | |
| T September 16 | Group Case #1 Discussion; Group Case #2 Introduction | Group Case #2 Writeup and Slides due 9/22 |
| R September 18 | No Class (Case Preparation) | |
| T September 23 | Group Case #2 Discussion; Group Case #3 Introduction | Group Case #3 Writeup and Slides due 9/29 |
| R September 25 | No Class (Case Preparation) | |
| T September 30 | Group Case #3 Discussion; Group Case #4 Introduction | Group Case #4 Writeup and Slides due 10/6 |
| R October 2 | No Class (Case Preparation) | |
| T October 7 | Group Case #4 Discussion; Individual Case Introduction | Individual Case Writeup and Slides due 10/13 |
| R October 9 | Course Wrap-Up | |

University Policies

Disability Statement

The university strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.

Academic Misconduct

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct and this syllabus may constitute Academic Misconduct.

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Religious Accommodations

It is Ohio State's policy to reasonably accommodate the sincerely held religious beliefs and practices of all students. The policy permits a student to be absent for up to three days each academic semester for reasons of faith or religious or spiritual belief.

Students planning to use religious beliefs or practices accommodations for course requirements must inform the instructor in writing no later than 14 days after the course begins. The instructor is then responsible for scheduling an alternative time and date for the course requirement, which may be before or after the original time and date of the course requirement. These alternative accommodations will remain confidential. It is the student's responsibility to ensure that all course assignments are completed.

Harassment, Discrimination, and Sexual Misconduct

The Ohio State University is committed to building and maintaining a community to reflect diversity and to improve opportunities for all. All Buckeyes have the right to be free from harassment, discrimination, and sexual misconduct. Ohio State does not discriminate on the basis of age, ancestry, color, disability, ethnicity, gender, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, pregnancy (childbirth, false pregnancy, termination of pregnancy, or recovery therefrom), race, religion, sex, sexual orientation, or protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment. Members of the university community also have the right to be free from all forms of sexual misconduct: sexual harassment, sexual assault, relationship violence, stalking, and sexual exploitation.

To report harassment, discrimination, sexual misconduct, or retaliation and/or seek confidential and non-confidential resources and supportive measures, contact the Office of Institutional Equity:

Online reporting form at equity.osu.edu,
Call 614-247-5838 or TTY 614-688-8605,
Or Email equity@osu.edu

The university is committed to stopping sexual misconduct, preventing its recurrence, eliminating any hostile environment, and remedying its discriminatory effects. All university employees have reporting responsibilities to the Office of Institutional Equity to ensure the university can take appropriate action:

All university employees, except those exempted by legal privilege of confidentiality or expressly identified as a confidential reporter, have an obligation to report incidents of sexual assault immediately.

The following employees have an obligation to report all other forms of sexual misconduct as soon as practicable but at most within five workdays of becoming aware of such information: 1. Any human resource professional (HRP); 2. Anyone who supervises faculty, staff, students, or volunteers; 3. Chair/director; and 4. Faculty member.

Diversity Statement

The Ohio State University affirms the importance and value of diversity of people and ideas. We believe in creating equitable research opportunities for all students and to providing programs and curricula that allow our students to understand critical societal challenges from diverse perspectives and aspire to use research to promote sustainable solutions for all. We are committed to maintaining an inclusive community that recognizes and values the inherent worth and dignity of every person; fosters sensitivity, understanding, and mutual respect among all members; and encourages each individual to strive to reach their own potential. The Ohio State University does not discriminate on the basis of age, ancestry, color, disability, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, race, religion, sex, gender, sexual orientation, pregnancy, protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment.

To learn more about diversity, equity, and inclusion and for opportunities to get involved, please visit:

<https://odi.osu.edu/>
<https://odi.osu.edu/racial-justice-resources>
<https://odi.osu.edu/focus-on-racial-justice>
<https://cbcs.osu.edu>

Mental Health Statement

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing.

If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting ccs.osu.edu or calling 614-292-5766. CCS is located on the 4th floor of the Younkin Success Center and 10th floor of Lincoln Tower. You can reach an on-call counselor when CCS is closed at 614-292-5766 and 24 hour emergency help is also available through the 24/7 by dialing 988 to reach the Suicide and Crisis Lifeline.

Copyright

The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside of the course.