

APPENDIX
TO THE MINUTES
FOR THE FACULTY MEETING
OF APRIL 13, 2004

RATIONALE FOR PROPOSALS:

I. Proposal from the Department of Political Science and Geography:

Re: Deletion of the **COOPERATIVE FOURTH-YEAR PROGRAMS**

Rationale: This action is in accordance with the desires of all faculty members of the Department of Political Science and Geography, especially our Geography Program Coordinator, Dr. C. Allan Lockyer. This recommendation is fully justified in that there have been no FMU students participating in the program for at least the last six or seven years.

II. Proposals from the School of Business:

Rationale for the Proposals from Accounting:

B-C. The new course titles and descriptions are proposed for ACTG 323, ACTG 324 and ACTG 422 to provide better information about the course content. The Accounting Program will not need a new faculty member for this course and will not need to purchase any new equipment.

D. The addition of ACTG 423: Accounting for Government and Not-for-Profit Organizations would provide an opportunity for accounting majors to study government and not-for-profit accounting. Approximately one-fourth of accountants work in government, many accountants work in businesses that have government contracts, and many accountants work in public accounting firms that do accounting work for government and not-for-profit entities. The Accounting Program will need a new accounting faculty member. The program has a position currently being advertised, and expects to have the new faculty member at FMU by August 2004. The course will not require the purchase of new equipment.

F. The proposed change in the number, title and description of ACTG 427 to ACTG 328 is to provide information to reflect the difficulty level of the course at the three hundred level, and that the major emphasis will be on personal federal income tax reporting. The Accounting Program will not need a new faculty member or new equipment for this change.

G. The proposed change in the title and description of ACTG 428 is to provide information to reflect that this is a corporate federal income tax reporting course with emphasis on certain aspects of corporate tax reporting. The Accounting Program will not need a new faculty member or new equipment for this change.

H. The addition of ACTG 429: Tax Research is to provide accounting majors with information on researching federal tax issues for their employers and clients. The Accounting Program will need a new faculty member for the course. The program has a position currently being

advertised, and expects to have the new faculty member at FMU by August 2004. This course will need access to tax research engines and possibly new tax software.

Rationale for Proposals from Finance:

The focus of the Finance major has shifted more to an investments concentration than a real estate concentration. The Real Estate courses (FIN 344 and FIN 366) are no longer required for the major and will, thus, not be offered on a regular basis.

IV. Proposals from the Department of Biology:

Re: Proposal to Re-instate the “3+1” Program in Medical Technology as a cooperative program between Francis Marion University and McLeod Regional Medical Center School of Medical Technology.

Rationale/Justification

This is a proposal to re-instate a degree approved in the past by Francis Marion University, McLeod Regional Medical Center and the South Carolina Commission on Higher Education. It allows the completion of a Medical Technology degree in 4 years rather than 5.

V. Proposals from the Department of Mass Communication:

Re: The addition of SPCO 301

Rationale: One-third of Spco 201 focuses on public speaking skills. Because we require students to take Spco 101 as a general education requirement, any student wishing more exposure to Speech by enrolling in Spco 201 will receive material she or he has already had. We can better serve students interested in the Speech discipline by offering interpersonal communication and small group communication as separate courses as we have done for public speaking. Further, a full semester course is vital for quality instruction and worthwhile experience in small group processes.

VI. Rationale for the Proposal from the Office of the Provost:

In its current form, the Residence Requirement prevents an FMU student from participating in an officially approved exchange program during their senior year. That prohibition runs counter to university-wide efforts to promote international study opportunities. The proposed wording protects the integrity of the 36 hour rule while creating an opening that would permit students to take advantage of exchange opportunities during their senior year.

VII. Rationale for the Proposal from Admissions, Advising and Retention Committee:

The existing admissions grid was voted on and approved by faculty for the fall of 1999. Since that time, we have not adjusted our admissions standards for test scores and GPA. By changing this grid, we will increase admission standards without negatively impacting

enrollment by admitting only students who have at least a 2.0. Students who have below a 2.0 will still have the right to appeal to the AARC. To illustrate: In fall 2003, there were 56 applicants who had below a 2.0. Of this number, 14 were admitted and six enrolled.

IX. Rationale for Proposal from the AAC Ad Hoc Committee on the Drop Policy:

1. The rights and responsibilities of students and faculty are clearly stated in paragraphs 1 and 2, respectively. The guidelines are meant to hold students accountable for their actions and to preserve academic integrity.
2. The deadlines are stated in terms of percentages so that they may easily be applied to any term (Fall, Spring, Late Spring, Summer I, or Summer II). For example, in the Fall, 33% corresponds to one-third of the semester and 85% corresponds to two weeks prior to Reading Day.

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department/School Business Date October 8, 2003

Course No. or level Actg 323 Title Financial Reporting I

Semester hours 3 Clock hours: Lecture 3 Laboratory _____

Prerequisites Actg 201 & 202 with a grade of C or higher

Enrollment expectation 25

Indicate any course for which this course is a (an)

modification Course title & course description
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. Brad Johnson

Department Chairperson's /Dean's Signature _____

Date of Implementation _____

Date of School/Department approval _____

Catalog description.

This course reviews the accounting cycle, discusses the conceptual framework as a basis for accounting theory, and provides an in-depth study of GAAP in relation to preparation of the financial statements. Topics include the time value of money and accounting for current (and non-current) assets.

- Purpose: 1. For Whom (generally?)
Accounting majors and some finance majors.
- 2. What should the course do for the student?
This course will provide students with competencies through coverage of financial statement topics to provide students with knowledge to assist in the preparation and analysis of financial statements for businesses.

Teaching method planned: Lecture, discussion and problem review

Textbook and/or materials planned (including electronic/multimedia): Kieso, Weygandt, and Warfield (2004). *Intermediate Accounting* (Eleventh Edition) USA: John Wiley & Sons, Inc., and GAAP Guide or equivalent

Course Content: This course will review the accounting cycle, discusses the conceptual framework as a basis for accounting theory, and provides an in-depth study of Generally Accepted Accounting Principles in relation to preparation of the financial statements. The primary focus of the course on current and non-current assets such as cash, accounts receivables, marketable securities, equipment, investments. A discussion of the time value of money will be included. See the course syllabus for additional information.

When completed, forward to the Office of the Provost.

9/03

**FRANCIS MARION UNIVERSITY
SCHOOL OF BUSINESS**

SYLLABUS

Course: Financial Reporting I
Course Number: ACTG 323
Credit Hours: Three (3)
Professor: Brad R. Johnson, Ph.D., J.D., C.P.A.
Office: 260 Founders Hall
Office Phone: (843) 661-1427
Home Phone: TBA
Email Address: bjohnson@fmarion.edu
Term: Fall 2004
Class Time: T Th 2:10 P.M. - 3:25 P.M.
Classroom: FH 255B
Office Hours: TWTh 11:30 A.M. - 1:30 P.M.
and By Appointment.

Catalog Description

This course reviews the accounting cycle, discusses the conceptual framework as a basis for accounting theory, and provides an in-depth study of GAAP in relation to preparation of the financial statements. Topics include the time value of money and accounting for current (and non-current) assets.

Required Background or Experience

- A. Prerequisites:
 - 1. ACTG 201 & 202 (or their equivalent) with a grade of C or higher
 - 2. Approval of the School of Business
- B. General Education:
 - 1. Competency in the use of EXCEL and WORD software

Student Learning Objectives

After completion of the requirements of the course, the student is expected to be able to:

- A. **IDENTIFY** the major financial statements and other means of financial reporting.
- B. **IDENTIFY** the major policy-setting bodies and their role in the standards-setting process.
- C. **EXPLAIN** the meaning of Generally Accepted Accounting Principles.
- D. **DESCRIBE** the usefulness of a conceptual framework.
- E. **DEFINE** the basic elements of financial statements.
- F. **IDENTIFY** steps in the accounting cycle.

- G. **IDENTIFY** the uses and limitations of an income statement.
- H. **PREPARE** a multi-step income statement.
- I. **IDENTIFY** the uses and limitations of a balance sheet.
- J. **PREPARE** a classified balance sheet.
- K. **IDENTIFY** the content of the statement of cash flows.
- L. **PREPARE** a statement of cash flows.
- M. **IDENTIFY** accounting topics where time value of money is relevant.
- N. **SOLVE** present value problems related to deferred annuities and bonds.
- O. **INDICATE** how cash and related items are reported.
- P. **EXPLAIN** how receivables are reported and analyzed.
- Q. **IDENTIFY** major classifications of inventory.
- R. **DESCRIBE** the flow assumptions used in accounting for inventories.
- S. **IDENTIFY** the various methods used in the valuation of inventories.
- T. **EXPLAIN/APPLY** the lower of cost or market rule in the valuation of inventories.
- U. **IDENTIFY** the costs included in the initial valuation of land, buildings, and equipment.
- V. **DESCRIBE** the accounting treatment for the disposal of property, plant, and equipment.
- W. **EXPLAIN** the concepts of depreciation, amortization, and depletion.
- X. **COMPARE** activity, straight-line, and decreasing-charge methods of depreciation.
- Y. **EXPLAIN** the procedure for amortizing intangible assets.

Text and References

- A. Text:
Kieso, Weygandt, and Warfield (2004). **Intermediate Accounting** (Eleventh Edition)
USA: John Wiley & Sons, Inc.
- B. Reference:
GAAP Guide or equivalent

Special or Unique Student Materials

Access to the Internet.

Special or Unique University Facilities

Typical classroom facilities, including chalkboard, overhead projector and screen.

Method of Instruction

Class sessions will follow a lecture and discussion format. We will review chapter materials, analyze homework problems, work through additional problems and discuss contemporary issues that relate to intermediate accounting topics.

Teaching Philosophy

In general, I believe the goals of education include:

- To teach students to think creatively.
- To authenticate learning (to engage learners in constructing knowledge by accessing and storing information in a manner similar to such manner by which such knowledge will be prospectively recalled and employed).
- To strengthen communication skills.

I have adopted an educational philosophy where the choice of instructional practice (e.g., mode of instructional delivery) is dependent on the specific set of learning outcomes desired. Under this philosophical approach, the mode of instructional delivery is merely a means to an end. That is, the choice of a particular teaching practice is driven by course-specific learning outcomes (competencies that students should be able to demonstrate when they have completed the requirements of the course). I practice my educational philosophy by designing a course in a two-step process. First, student outcomes are identified. Second, instructional delivery systems are chosen with the expectation that students who make a reasonable effort will ultimately be able to demonstrate the desired outcomes.

In structuring this course, my primary objective is to design, create and monitor a continually exciting and challenging student-focused learning environment for all students who enroll. I believe that understanding, comprehension, and critical thinking are enhanced by providing elements of good learning within a course framework. Within this context, elements of good learning include social interaction (as manifested by a variety of forms and modes of communication).

As part of the structure of this course, each student is expected to satisfy a set of course requirements that focuses on student learning. In satisfying the requirements of this particular course, a student will participate in a variety of pedagogic/andragogic activities, including:

- Individual study of handouts, lecture-notes, the text and ancillaries (e.g., solutions manual).
- Active participation in stimulating class discussions.
- Collaborative group study.

Within this framework, I employ the Socratic method of instruction, which results in a collaborative (or interactive) student learning experience. Under this approach, during each non-exam class day, interactive discussion with an “expert” group of students is used to promote understanding and the application of various concepts. Within this context, students:

- Obtain practice in handling conflict, ambiguity, uncertainty and complexity.
- Share information and construct knowledge as active problem solvers.
- Demonstrate an understanding of fundamental concepts, which more easily leads to mastery of a subject.
- Are more motivated to be prepared for class.

By employing the Socratic dialogue technique, students are guided toward the mastery of a particular concept by urging them to articulate such concept in their own words. Within this context, the process of thinking out loud (of actively struggling with concepts to transform vaguely formed private thoughts into public words) necessarily enhances comprehension. In the opinion of many: A person may not truly understand a particular concept until such person can articulate it to another.

The use of this Socratic technique creates a dynamic classroom environment. Within this context, the “expert” group of students and I work together to reinforce assigned materials and to enhance the learning process. I pose a question, usually factual in nature, but requiring higher order thinking skills. The responsibility of being an “expert” on a topic encourages students to actively participate in the learning process. All “expert” team members have a vested interest in being able to communicate an appropriate response, since interdependence exists between team members in the form of a common group outcome (i.e., a common group grade).

Finally, as a result of the use of this Socratic methodology, throughout the teaching and learning process, I:

- Spend less time lecturing and more time observing, assisting, explaining, correcting and evaluating.
- Act as a coach, assisting the student learners in becoming aware of the steps in their thinking processes.
- Perform “an act of brain surgery, which allows each student to fill the classroom with his/her intelligence” (in the words of Professor Kingsfield, *The Paper Chase*).

Attendance Policy

Students are expected (but not required) to attend all scheduled classes. Students are also expected to read (and be prepared to discuss) the material listed on the attached tentative schedule (or an amended schedule if the attached tentative schedule is amended). Students should plan on spending at least 3 hours outside of class for every class hour.

“I do not open the truth to one who is not eager.”
Confucius

Testing and Evaluation (Grading)

There will be four 100-point exams. In addition, each student will have group assignments and a position term paper to prepare. The total possible points will be 600. Your course grade will be determined by taking the total of your points earned and dividing by 600. A ten point grading scale will be used, as follows.

<u>POINTS AVAILABLE</u>		<u>GRADING SCALE</u>
4 Exams @ 100 points each	400	540 - 600 = A
Position Term Paper	100	480 - 539 = B

		420 - 479 = C
Group Assignments (3)	100	360 - 419 = D
		Below 359 points = F
Total	600	

A. Group Assignments:

Students will be assigned to three (3) text chapters for the trimester. As a group, students assigned to a particular chapter will be required to:

- Attend each class period, during which the assigned chapter is discussed, and
- Orally respond to in-class questions with respect to the chapter material being presented.

Generally, each member of the group will receive the same grade. Each group oral presentation will be worth 33 points.

B. Purpose of Group Activity:

Groups are established to allow the extension of an andragogical learning experience. In this case, group study supplements the pedagogical approach of the conventional classroom and cultivates the positive characteristics of the adult student. I assign students to collaborative learning teams under the assumption that students teach each other and learn from each other. I maintain that this collaborative effort is an important part of a student's learning experience and results in the following benefits:

- Team members develop friendships that support the learning process.
- Collaborative and cooperative learning has a positive effect on student achievement, multiethnic relationships, self-esteem, and attitude toward course content. (Cooperative learning occurs when all members of a learning team contribute to each other's learning.)
- Collaborative group outcomes promote effective utilization of the divergent skill levels of group members.
- Group members are actively engaged in the learning process, which makes the learning process more relevant and interesting.

C. Evaluative Criteria for Group Assignments:

Groups will be evaluated based upon whether each member of the group:

- Was present and arrived on time.
- Appeared enthusiastic and eager to answer questions and discuss the material (where such performance may have been contagious and may have inspired others to participate).
- Communicated clearly and demonstrated a significant depth of understanding with respect to the material being discussed.

D. Homework:

For each class session read the assigned chapter. You should allow 4-6 hours for each chapter's reading assignment. Be sure to work through the assigned problems for each chapter. It may be necessary to read the material content of each chapter several times. For the date indicated in the tentative class schedule, prepare the assigned problems. Please bring your text, calculator, notes, paper, pencils and eraser to each session.

E. Exams and Exam Content: Exam content and point distribution will be directly correlated to the topics listed on the attached tentative class schedule (which will be covered in class). Each exam will be made up of problems that resemble the exercises/problems in the homework assignments. Exams are closed book. There will be a comprehensive review session before each exam.

F. Position Term Paper: I have assigned a research project (position term paper), which will require each student to apply critical thinking skills in the preparation of a transactional writing that is both informative and persuasive. In satisfying the term paper requirement, it is highly recommended that the student follow the directions as stated below.

1. Each student should select an accounting rule.
2. Each student should write an individualized position term paper synthesizing his/her research with respect to the selected accounting rule.
3. Organization: Your term paper should be organized in a standard pattern:

- (a) an introductory section,
 - (b) the body,
 - (c) conclusion, and
 - (d) references.
4. Introductory Section: The first few paragraphs should identify the audience and prepare the reader for the research that has been accomplished. Here:
- (a) the audience should be assumed to be a doubting audience that needs to be argued out of a countering position,
 - (b) the accounting should be summarized and applied using an example, thereby establishing the paper's foundation, and
 - (c) the thesis (overall position) should be announced in a manner that allows anticipation of sub-theses (major positions).
5. Body of the Paper: The body should clearly present the student's major positions for or against (not both):
- (a) the validity,
 - (b) the relevance,
 - (c) the importance,
 - (d) the practicality, and
 - (e) the appropriateness of said accounting rule.
- In clearly presenting each major position, students should take a focused position on a debatable issue, support the position with appropriate authority, and not raise and answer counter arguments. Major positions should have evidential support that is appropriately cited. Evidential support may include empirical evidence, syllogistic reasoning, or other appeal to appropriate authority. The body should include a variety of references. A *variety* of references suggests points of view that are cited (for their insight concerning the application of the selected accounting rule) should be associated with authors of varying orientations, including economics, business, political, and historical orientations.
6. Conclusion: The conclusion should reflect a synthesis of several points (sub-theses) to make a final point (thesis). It must include a forceful and unambiguous concluding paragraph.
7. Reference Page: The reference page should include an alphabetical listing of all references within the text of the paper, appropriately cited.
8. Research should be accomplished by employing technological skills and electronic databases (e.g., ABI Inform and Academic Universe).
9. The position term paper must be typed (double-spaced), except for lengthy quotations, which may be single-spaced.

G. Purpose of the Position Term Paper Assignment

The completion of this assignment will allow each student to:

- Stop being passive students who memorize and become active thinkers concerning central course material
- Discover issues and create propositions within a content discipline
- Build reading comprehension skills
- Develop technologically advanced information retrieval and access skills by using electronic data bases (e.g., First Search and Academic Universe)
- Practice in writing concise, flexible prose
- Mature as thinkers (i.e., to think in abstractions by attending to the form of logical argument without dependence on a concrete or specific example)
- Acquire the ability to imagine the points of view of other thinkers, rather than seeing the world from a single point of view-- namely, their own
- Reject superficial one-right-answer thinking and initiate the kind of dialectic interplay between opposing views that leads to intellectual growth
- View the legal profession as a field of complex issues to be studied, rather than a set of facts (right answers) to be memorized
- Weigh, synthesize and reshape information to form logical, cohesive arguments and thereby think from multiple perspectives
- Become more skilled at focused argumentation
- Realize that an historical perspective is essential to an understanding of current ideas and that leading ideas

and paradigms change over time

- Evaluate the authoritative character of sources of information based on established criteria

H. Criteria for Evaluating the Position Term Paper

For the purpose of explicitly stating the criteria for evaluation of performance, your position term paper will be evaluated based upon the following scale.

Disclaimer: This scale is intended to describe a variety of common types of paper. Thus, this scale may not exactly describe your paper. Accordingly, to obtain more precise information concerning the quality of your paper, consult with the instructor.

A The paper:

- Adequately states and supports each argument (thesis or sub-thesis).
- Has a conclusion (thesis) that is supported by the weight of the evidence and is presented in a complete and compelling manner.
- Uses sub-theses in a logical and thorough way to develop the thesis.
- Is carefully analyzed and coherently developed, which provides for interesting reading that is easy to understand.
- Provides significant insight or depth of understanding.
- Includes citations that are in an acceptable and consistent style, where the number of citations is adequate to support each argument (2 per argument).
- Has essentially no problem with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).

B The paper:

- States an argument (thesis or sub-thesis) that is clearly supported by specific evidence.
- Has a conclusion (thesis) that is supported by the weight of the evidence.
- Does not use sub-theses in a logical and thorough way to provide for interesting reading that is easy to understand.
- Provides some insight or depth of understanding.
- Includes citations that are in an acceptable and consistent style, where the number of citations is adequate to support each argument (2 per argument).
- Has an isolated problem with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- Does not adequately answer counter arguments/examples.

C The paper:

- States an argument (thesis or sub-thesis) that does not address the question presented.
- States an argument where supporting evidence is:
 - (1) Missing,
 - (2) incorrect or anachronistic,
 - (3) irrelevant,
 - (4) not sufficiently specific, or
 - (5) partly obscured by errors in language or usage.
- Does not have a conclusion that is supported by the weight of the evidence. Rather, the conclusion is presented in a haphazard manner or is too imprecise or general to convince.
- Does not use sub-theses in a logical and thorough way to develop the thesis. The internal logic and character of the work needs to be more clearly established and developed. Such logic is confusing or does not make sense.
- Does not include citations that are in an acceptable and consistent style.
- Includes citations that are not adequate to support an argument.
- Has a few problems with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).

D The paper:

- Merely lists, narrates or describes historical data.

- Is generalized and lifeless.
- Simply repeats superficial resources in a way that states the obvious.
- Makes little or no attempt to frame an argument.
- Includes several factual errors.
- Has many problems with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).

F The paper:

- Is dishonest.
- Completely ignores the question presented.
- Communicates no real understanding of the assigned task.
- Is confused and disjunctive.
- Is incomprehensible due to errors in language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- Contains very serious factual errors.

I. Grading Policy - Incompletes and Withdrawals:

The last day to withdraw from this course without academic penalty is September 19, 2003. However, if (a) the withdrawal is due to nonacademic extenuating circumstances and (b) the student is passing the course at the time of withdrawal, an incomplete grade may be assigned.

J. Syllabus Statement for Persons with Disabilities:

To allow students with disabilities to have access to the learning environment at FMU, it is the intention of FMU to comply with:

- the Americans with Disabilities Act of 1992,
- Section 504 of the Rehabilitation Act of 1973 and other related federal and state legislation.

Therefore, if any student needs assistance due to a disability in order to complete the course, please notify the Office of Counseling and Testing as soon as possible.

TENTATIVE CLASS SCHEDULE

DATE CHAPTER DISCUSSION TOPICS

8/21		Introduction
8/26&281		Financial Accounting and Accounting Standards [C:1-1,2,5,6,8,9,14,15] <ul style="list-style-type: none"> • Financial Statements and Financial Reporting • Parties Involved in Standard Setting • <i>Generally Accepted Accounting Principles</i> • Issues in Financial Reporting
9/02	2	Conceptual Framework Underlying Financial Accounting [E:2-2,3,4,6;C2-3,5,8] <ul style="list-style-type: none"> • Conceptual Framework • First Level: Basic Objectives • Second Level: Fundamental Concepts • Third Level: Recognition and Measurement Concepts
9/04	3	The Accounting Information System [E3-6,8,15,17,21; P:3-5] <ul style="list-style-type: none"> • Accounting Information System • The Accounting Cycle • Using a Work Sheet
9/09		Exam I (Chapters 1-3)
9/11&164		Income Statement and Related Information [E:4-5,8,13; P:4-15,6] <ul style="list-style-type: none"> • Income Statement • Format of the Income Statement • Reporting Irregular Items • Special Reporting Issues
9/18&235		Balance Sheet and Statement of Cash Flows [E:5-8,10,12,13,14] <ul style="list-style-type: none"> • Balance Sheet <ul style="list-style-type: none"> • Usefulness • Limitations • Classification • Additional Information Reported • Techniques of Disclosure • Statement of Cash Flows <ul style="list-style-type: none"> • Purpose • Content and Format • Preparation • Usefulness
9/25&306		Accounting and the Time Value of Money [E:6-6,8,14,18,19] <ul style="list-style-type: none"> • Basic Time Value Concepts • Single-Sum Problems • Annuities

		<ul style="list-style-type: none"> • More Complex Situations • Present Value Measurement
10/09		Exam II (Chapters 4-6)
10/02&14	7	<p>Cash and Receivables [E:7-5,16,19,20; P:7-3,6]</p> <ul style="list-style-type: none"> • Cash <ul style="list-style-type: none"> • What is it? • Management and Control • Reporting • Summary of Cash-Related Items • Receivables <ul style="list-style-type: none"> • Accounts Receivable <ul style="list-style-type: none"> • Recognition • Valuation • Notes Receivable <ul style="list-style-type: none"> • Recognition • Valuation • Disposition of Accounts and Notes • Presentation and Analysis
10/16&21	8	<p>Valuation of Inventories: A Cost Basis Approach [E:8-2,9,12,13,14; P:8-2,6]</p> <ul style="list-style-type: none"> • Inventory Classification and Control • Basic Issues in Inventory Valuation • Physical Goods Included in Inventory • Costs Included in Inventory • What Cost Flow Assumption Should Be Adopted? • Special Issues Related to LIFO • Basis for Selection of Inventory
10/23&28	9	<p>Inventories: Additional Valuation Issues [E:9-5,13,14,18; P:9-2,8]</p> <ul style="list-style-type: none"> • Lower of Cost or Market • Valuation Bases • The Gross Profit Method of Estimating Inventory • Retail Inventory Method • Presentation and Analysis
10/30		Position Term Paper Day
11/04		Exam III (Chapters 7-9)
11/06&11	10	<p>Acquisition and Disposition of Property, Plant and Equipment [E:10-4,7,14,18,21; P10-5]</p> <ul style="list-style-type: none"> • Acquisition of Property, Plant and Equipment • Valuation • Costs Subsequent to Acquisition • Disposition of Plant Assets
11/13&18	11	<p>Depreciation, Impairments, and Depletion [E:11-1,2,7,8,24; P:11-3]</p> <ul style="list-style-type: none"> • Depreciation – A Method of Cost Allocation

- Impairments
- Depletion
- Presentation and Analysis

11/20&25 12

Intangible Assets

[E:12-1,4,12,16; P:12-2,3]

- Intangible Asset Issues
- Types of Intangible Issues
- Impairment of Intangible Assets
- Research and Development Costs
- Presentation of Intangibles and Related Items

12/04 10-12 Final Exam IV (2:10 P.M.)

NOTE: This class schedule is intended as a guide. It can and will be changed as necessary by the instructor. The student is responsible for changes as they are announced in class.

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department/School Business **Date** October 8, 2003

Course No. or level Actg 324 **Title** Financial Reporting II

Semester hours 3 Clock hours: Lecture 3 Laboratory _____

Prerequisites Actg 323 with a grade of C or higher

Enrollment expectation 25

Indicate any course for which this course is a (an)

modification Proposed change in course title & description
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. Brad R. Johnson

Department Chairperson's /Dean's Signature _____

Date of Implementation _____

Date of School/Department approval _____

Catalog description:

This course provides an in-depth study of GAAP in relation to preparation of the financial statements, including (1) accounting for current (and non-current) liabilities and stockholders' equity and (2) calculating EPS. Special topics include accounting for investments, income taxes, pensions and leases.

- Purpose: 1. For Whom (generally?)
Accounting majors
- 2. What should the course do for the student?
This course will provide students with competencies through coverage of financial statement topics to provide students with knowledge to assist in the preparation and analysis of financial statements for businesses.

Teaching method planned: Lecture, discussion, and problem review

Textbook and/or materials planned (including electronic/multimedia): Kieso, Weygandt, and Warfield (2004). *Intermediate Accounting* (Eleventh Edition) USA: John Wiley & Sons, Inc., and GAAP Guide or equivalent

Course Content: This course provides an in-depth study of GAAP in relation to preparation of the

financial statements, including (1) accounting for current (and non-current) liabilities and stockholders' equity and (2) calculating EPS. Topics include contingencies, revenue recognition, accounting changes, statement of cash flows, and full disclosure. Special topics include accounting for investments, income taxes, pensions and leases. See the course syllabus for additional information.

When completed, forward to the Office of the Provost.

9/03

**FRANCIS MARION UNIVERSITY
SCHOOL OF BUSINESS**

SYLLABUS

Course: Financial Reporting II
Course Number: ACTG 324
Credit Hours: Three (3)
Professor: Brad R. Johnson, Ph.D., J.D., C.P.A.
Office: 260 Founders Hall
Office Phone: (843) 661-1427
Home Phone: TBA
Email Address: bjohnson@fmarion.edu
Term: Fall 2004
Class Time: T Th 2:10 P.M. - 3:25 P.M.
Classroom: FH 255B
Office Hours: TWTh 11:30 A.M. - 1:30 P.M.
and By Appointment.

Catalog Description

This course provides an in-depth study of GAAP in relation to preparation of the financial statements, including (1) accounting for current (and non-current) liabilities and stockholders' equity and (2) calculating EPS. Special topics include accounting for investments, income taxes, pensions and leases.

Required Background or Experience

- C. Prerequisites:
 - 3. ACTG 323 (or its equivalent) with a grade of C or higher
 - 4. Approval of the School of Business
- D. General Education:
 - 2. Competency in the use of EXCEL and WORD software

Student Learning Objectives

After completion of the requirements of the course, the student is expected to be able to:

- Z. **IDENTIFY** the major financial statements and other means of financial reporting.
- AA. **IDENTIFY** the major policy-setting bodies and their role in the standards-setting process.
- BB. **EXPLAIN** the meaning of Generally Accepted Accounting Principles.
- CC. **DESCRIBE** the usefulness of a conceptual framework.
- DD. **DEFINE** the basic elements of financial statements.
- EE. **IDENTIFY** steps in the accounting cycle.

- FF. **IDENTIFY** the uses and limitations of an income statement.
- GG. **PREPARE** a multi-step income statement.
- HH. **IDENTIFY** the uses and limitations of a balance sheet.
- II. **PREPARE** a classified balance sheet.
- JJ. **IDENTIFY** the content of the statement of cash flows.
- KK. **PREPARE** a statement of cash flows.
- LL. **IDENTIFY** accounting topics where time value of money is relevant.
- MM. **SOLVE** present value problems related to deferred annuities and bonds.
- NN. **INDICATE** how cash and related items are reported.
- OO. **EXPLAIN** how receivables are reported and analyzed.
- PP. **IDENTIFY** major classifications of inventory.
- QQ. **DESCRIBE** the flow assumptions used in accounting for inventories.
- RR. **IDENTIFY** the various methods used in the valuation of inventories.
- SS. **EXPLAIN/APPLY** the lower of cost or market rule in the valuation of inventories.
- TT. **IDENTIFY** the costs included in the initial valuation of land, buildings, and equipment.
- UU. **DESCRIBE** the accounting treatment for the disposal of property, plant, and equipment.
- VV. **EXPLAIN** the concepts of depreciation, amortization, and depletion.
- WW. **COMPARE** activity, straight-line, and decreasing-charge methods of depreciation.
- XX. **EXPLAIN** the procedure for amortizing intangible assets.

Text and References

- C. Text:
 - Kieso, Weygandt, and Warfield (2004). **Intermediate Accounting** (Eleventh Edition)
USA: John Wiley & Sons, Inc.
- D. Reference:
 - GAAP Guide or equivalent

Special or Unique Student Materials

Access to the Internet.

Special or Unique University Facilities

Typical classroom facilities, including chalkboard, overhead projector and screen.

Method of Instruction

Class sessions will follow a lecture and discussion format. We will review chapter materials, analyze homework problems, work through additional problems and discuss contemporary issues that relate to intermediate accounting topics.

Teaching Philosophy

In general, I believe the goals of education include:

- To teach students to think creatively.
- To authenticate learning (to engage learners in constructing knowledge by accessing and storing information in a manner similar to such manner by which such knowledge will be prospectively recalled and employed).
- To strengthen communication skills.

I have adopted an educational philosophy where the choice of instructional practice (e.g., mode of instructional delivery) is dependent on the specific set of learning outcomes desired. Under this philosophical approach, the mode of instructional delivery is merely a means to an end. That is, the choice of a particular teaching practice is driven by course-specific learning outcomes (competencies that students should be able to demonstrate when they have completed the requirements of the course). I practice my educational philosophy by designing a course in a two-step process. First, student outcomes are identified. Second, instructional delivery systems are chosen with the expectation that students who make a reasonable effort will ultimately be able to demonstrate the desired outcomes.

In structuring this course, my primary objective is to design, create and monitor a continually exciting and challenging student-focused learning environment for all students who enroll. I believe that understanding, comprehension, and critical thinking are enhanced by providing elements of good learning within a course framework. Within this context, elements of good learning include social interaction (as manifested by a variety of forms and modes of communication).

As part of the structure of this course, each student is expected to satisfy a set of course requirements that focuses on student learning. In satisfying the requirements of this particular course, a student will participate in a variety of pedagogic/andragogic activities, including:

- Individual study of handouts, lecture-notes, the text and ancillaries (e.g., solutions manual).
- Active participation in stimulating class discussions.
- Collaborative group study.

Within this framework, I employ the Socratic method of instruction, which results in a collaborative (or interactive) student learning experience. Under this approach, during each non-exam class day, interactive discussion with an “expert” group of students is used to promote understanding and the application of various concepts. Within this context, students:

- Obtain practice in handling conflict, ambiguity, uncertainty and complexity.
- Share information and construct knowledge as active problem solvers.
- Demonstrate an understanding of fundamental concepts, which more easily leads to mastery of a subject.
- Are more motivated to be prepared for class.

By employing the Socratic dialogue technique, students are guided toward the mastery of a particular concept by urging them to articulate such concept in their own words. Within this context, the process of thinking out loud (of actively struggling with concepts to transform vaguely formed private thoughts into public words) necessarily enhances comprehension. In the opinion of many: A person may not truly understand a particular concept until such person can articulate it to another.

The use of this Socratic technique creates a dynamic classroom environment. Within this context, the “expert” group of students and I work together to reinforce assigned materials and to enhance the learning process. I pose a question, usually factual in nature, but requiring higher order thinking skills. The responsibility of being an “expert” on a topic encourages students to actively participate in the learning process. All “expert” team members have a vested interest in being able to communicate an appropriate response, since interdependence exists between team members in the form of a common group outcome (i.e., a common group grade).

Finally, as a result of the use of this Socratic methodology, throughout the teaching and learning process, I:

- Spend less time lecturing and more time observing, assisting, explaining, correcting and evaluating.
- Act as a coach, assisting the student learners in becoming aware of the steps in their thinking processes.
- Perform “an act of brain surgery, which allows each student to fill the classroom with his/her intelligence” (in the words of Professor Kingsfield, *The Paper Chase*).

Attendance Policy

Students are expected (but not required) to attend all scheduled classes. Students are also expected to read (and be prepared to discuss) the material listed on the attached tentative schedule (or an amended schedule if the attached tentative schedule is amended). Students should plan on spending at least 3 hours outside of class for every class hour.

“I do not open the truth to one who is not eager.”
Confucius

Testing and Evaluation (Grading)

There will be four 100-point exams. In addition, each student will have group assignments and a position term paper to prepare. The total possible points will be 600. Your course grade will be determined by taking the total of your points earned and dividing by 600. A ten point grading scale will be used, as follows.

<u>POINTS AVAILABLE</u>		<u>GRADING SCALE</u>
4 Exams @ 100 points each	400	540 - 600 = A
Position Term Paper	100	480 - 539 = B

Group Assignments (3)	100	420 - 479 = C
		360 - 419 = D
		Below 359 points = F
Total	<u>600</u>	

K. Group Assignments:

Students will be assigned to three (3) text chapters for the trimester. As a group, students assigned to a particular chapter will be required to:

- Attend each class period, during which the assigned chapter is discussed, and
- Orally respond to in-class questions with respect to the chapter material being presented.

Generally, each member of the group will receive the same grade. Each group oral presentation will be worth 33 points.

L. Purpose of Group Activity:

Groups are established to allow the extension of an andragogical learning experience. In this case, group study supplements the pedagogical approach of the conventional classroom and cultivates the positive characteristics of the adult student. I assign students to collaborative learning teams under the assumption that students teach each other and learn from each other. I maintain that this collaborative effort is an important part of a student's learning experience and results in the following benefits:

- Team members develop friendships that support the learning process.
- Collaborative and cooperative learning has a positive effect on student achievement, multiethnic relationships, self-esteem, and attitude toward course content. (Cooperative learning occurs when all members of a learning team contribute to each other's learning.)
- Collaborative group outcomes promote effective utilization of the divergent skill levels of group members.
- Group members are actively engaged in the learning process, which makes the learning process more relevant and interesting.

M. Evaluative Criteria for Group Assignments:

Groups will be evaluated based upon whether each member of the group:

- Was present and arrived on time.
- Appeared enthusiastic and eager to answer questions and discuss the material (where such performance may have been contagious and may have inspired others to participate).
- Communicated clearly and demonstrated a significant depth of understanding with respect to the material being discussed.

N. Homework:

For each class session read the assigned chapter. You should allow 4-6 hours for each chapter's reading assignment. Be sure to work through the assigned problems for each chapter. It may be necessary to read the material content of each chapter several times. For the date indicated in the tentative class schedule, prepare the assigned problems. Please bring your text, calculator, notes, paper, pencils and eraser to each session.

- O. Exams and Exam Content:** Exam content and point distribution will be directly correlated to the topics listed on the attached tentative class schedule (which will be covered in class). Each exam will be made up of problems that resemble the exercises/problems in the homework assignments. Exams are closed book. There will be a comprehensive review session before each exam.

- P. Position Term Paper:** I have assigned a research project (position term paper), which will require each student to apply critical thinking skills in the preparation of a transactional writing that is both informative and persuasive. In satisfying the term paper requirement, it is highly recommended that the student follow the directions as stated below.

- Each student should select an accounting rule.
- Each student should write an individualized position term paper synthesizing his/her research with respect to the selected accounting rule.
- Organization: Your term paper should be organized in a standard pattern:
 - an introductory section,

- (f) the body,
 - (g) conclusion, and
 - (h) references.
13. Introductory Section: The first few paragraphs should identify the audience and prepare the reader for the research that has been accomplished. Here:
- (d) the audience should be assumed to be a doubting audience that needs to be argued out of a countering position,
 - (e) the accounting should be summarized and applied using an example, thereby establishing the paper's foundation, and
 - (f) the thesis (overall position) should be announced in a manner that allows anticipation of sub-theses (major positions).
14. Body of the Paper: The body should clearly present the student's major positions for or against (not both):
- (f) the validity,
 - (g) the relevance,
 - (h) the importance,
 - (i) the practicality, and
 - (j) the appropriateness of said accounting rule.
- In clearly presenting each major position, students should take a focused position on a debatable issue, support the position with appropriate authority, and not raise and answer counter arguments. Major positions should have evidential support that is appropriately cited. Evidential support may include empirical evidence, syllogistic reasoning, or other appeal to appropriate authority. The body should include a variety of references. A *variety* of references suggests points of view that are cited (for their insight concerning the application of the selected accounting rule) should be associated with authors of varying orientations, including economics, business, political, and historical orientations.
15. Conclusion: The conclusion should reflect a synthesis of several points (sub-theses) to make a final point (thesis). It must include a forceful and unambiguous concluding paragraph.
16. Reference Page: The reference page should include an alphabetical listing of all references within the text of the paper, appropriately cited.
17. Research should be accomplished by employing technological skills and electronic databases (e.g., ABI Inform and Academic Universe).
18. The position term paper must be typed (double-spaced), except for lengthy quotations, which may be single-spaced.

Q. Purpose of the Position Term Paper Assignment

The completion of this assignment will allow each student to:

- Stop being passive students who memorize and become active thinkers concerning central course material
- Discover issues and create propositions within a content discipline
- Build reading comprehension skills
- Develop technologically advanced information retrieval and access skills by using electronic data bases (e.g., First Search and Academic Universe)
- Practice in writing concise, flexible prose
- Mature as thinkers (i.e., to think in abstractions by attending to the form of logical argument without dependence on a concrete or specific example)
- Acquire the ability to imagine the points of view of other thinkers, rather than seeing the world from a single point of view-- namely, their own
- Reject superficial one-right-answer thinking and initiate the kind of dialectic interplay between opposing views that leads to intellectual growth
- View the legal profession as a field of complex issues to be studied, rather than a set of facts (right answers) to be memorized
- Weigh, synthesize and reshape information to form logical, cohesive arguments and thereby think from multiple perspectives
- Become more skilled at focused argumentation
- Realize that an historical perspective is essential to an understanding of current ideas and that leading ideas and paradigms change over time
- Evaluate the authoritative character of sources of information based on established criteria

R. Criteria for Evaluating the Position Term Paper

For the purpose of explicitly stating the criteria for evaluation of performance, your position term paper will be evaluated based upon the following scale.

Disclaimer: This scale is intended to describe a variety of common types of paper. Thus, this scale may not exactly describe your paper. Accordingly, to obtain more precise information concerning the quality of your paper, consult with the instructor.

- A The paper:
- Adequately states and supports each argument (thesis or sub-thesis).
 - Has a conclusion (thesis) that is supported by the weight of the evidence and is presented in a complete and compelling manner.
 - Uses sub-theses in a logical and thorough way to develop the thesis.
 - Is carefully analyzed and coherently developed, which provides for interesting reading that is easy to understand.
 - Provides significant insight or depth of understanding.
 - Includes citations that are in an acceptable and consistent style, where the number of citations is adequate to support each argument (2 per argument).
 - Has essentially no problem with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- B The paper:
- States an argument (thesis or sub-thesis) that is clearly supported by specific evidence.
 - Has a conclusion (thesis) that is supported by the weight of the evidence.
 - Does not use sub-theses in a logical and thorough way to provide for interesting reading that is easy to understand.
 - Provides some insight or depth of understanding.
 - Includes citations that are in an acceptable and consistent style, where the number of citations is adequate to support each argument (2 per argument).
 - Has an isolated problem with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
 - Does not adequately answer counter arguments/examples.
- C The paper:
- States an argument (thesis or sub-thesis) that does not address the question presented.
 - States an argument where supporting evidence is:
 - (6) Missing,
 - (7) incorrect or anachronistic,
 - (8) irrelevant,
 - (9) not sufficiently specific, or
 - (10) partly obscured by errors in language or usage.
 - Does not have a conclusion that is supported by the weight of the evidence. Rather, the conclusion is presented in a haphazard manner or is too imprecise or general to convince.
 - Does not use sub-theses in a logical and thorough way to develop the thesis. The internal logic and character of the work needs to be more clearly established and developed. Such logic is confusing or does not make sense.
 - Does not include citations that are in an acceptable and consistent style.
 - Includes citations that are not adequate to support an argument.
 - Has a few problems with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- D The paper:
- Merely lists, narrates or describes historical data.
 - Is generalized and lifeless.
 - Simply repeats superficial resources in a way that states the obvious.
 - Makes little or no attempt to frame an argument.
 - Includes several factual errors.
 - Has many problems with language or usage (grammar, spelling, punctuation, paragraph structure, sentence

- structure, transitions, etc.).
- F The paper:
- Is dishonest.
 - Completely ignores the question presented.
 - Communicates no real understanding of the assigned task.
 - Is confused and disjunctive.
 - Is incomprehensible due to errors in language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
 - Contains very serious factual errors.
- S. Grading Policy - Incompletes and Withdrawals:
The last day to withdraw from this course without academic penalty is September 19, 2003. However, if (a) the withdrawal is due to nonacademic extenuating circumstances and (b) the student is passing the course at the time of withdrawal, an incomplete grade may be assigned.
- T. Syllabus Statement for Persons with Disabilities:
To allow students with disabilities to have access to the learning environment at FMU, it is the intention of FMU to comply with:
- the Americans with Disabilities Act of 1992,
 - Section 504 of the Rehabilitation Act of 1973 and other related federal and state legislation.
- Therefore, if any student needs assistance due to a disability in order to complete the course, please notify the Office of Counseling and Testing as soon as possible.

TENTATIVE CLASS SCHEDULE

<u>DATE</u>	<u>CHAPTER</u>	<u>DISCUSSION TOPICS</u>
8/21		Introduction
8/26&28	13	Current Liabilities and Contingencies
9/02	14	Long-Term Liabilities
9/04	15	Stockholders' Equity
9/09		Exam I (Chapters 13-15)
9/11&16	16	Dilutive Securities and Earnings Per Share
9/18&23	17	Investments
9/25&30	18	Revenue Recognition
10/09		Exam II (Chapters 16-18)
10/02&14	19	Accounting for Income Taxes
10/16&21	20	Accounting for Pensions and Postretirement Benefits
10/23&28	21	Accounting for Leases
10/30		Position Term Paper Day
11/04		Exam III (Chapters 19-21)
11/06&11	22	Accounting Changes and Error Analysis
11/13&18	23	Statement of Cash Flows
11/20&25	24	Full Disclosure in Financial Reporting
12/04	22-24	Final Exam IV (2:10 P.M.)

NOTE: This class schedule is intended as a guide. It can and will be changed as necessary by the instructor. The student is responsible for changes as they are announced in class.

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department/School Business **Date** October 9,2003

Course No. or level Actg 328 **Title** Federal Taxation I

Semester hours _____ Clock hours: _____ Lecture _____ Laboratory _____

Prerequisites Actg 202 with a grade of C or higher or permission of the Department Chair

Enrollment expectation 20

Indicate any course for which this course is a (an)

Proposed change in
modification 1. Course title & number 2. Course description
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. Brad R. Johnson

Department Chairperson's /Dean's Signature _____

Date of Implementation _____

Date of School/Department approval _____

Catalog description.

This course emphasizes the study of individual income taxation. Major topics revolve around the determination of taxable income, including filing status, gross income and exclusions, deductions, gains and losses. Other areas of study include the federal tax system and tax research.

- Purpose:
1. For Whom (generally?) Accounting and business majors and other students with permission of Department Chair
 2. What should the course do for the student?
This course will provide students with competencies through coverage of federal taxation for individuals for students to prepare their own returns, communicate with tax practitioners, and/or work tax practitioners

Teaching method planned: Lecture, discussion, and problem review

Textbook and/or materials planned (including electronic/multimedia):
Hoffman, Smith & Willis. *West's Federal Taxation: Individual Income Taxes*, 2004 Edition, South-Western College Publishing (2004) is required and Whittenburg, *STUDY GUIDE to Accompany West's Federal Taxation: Individual Income Taxes*, 2004 Edition, South-Western College Publishing (2004) is optional.

Course Content:

This course emphasizes the study of individual income taxation. Major topics revolve around the determination of taxable income, including filing status, gross income and exclusions, deductions, gains and losses. Other areas of study include the federal tax system and tax research. The course also includes passive activity losses, cost recovery, amortization depletion, and an overview of property transactions. See the course syllabus for additional information.

When completed, forward to the Office of the Provost.

9/03

**FRANCIS MARION UNIVERSITY
SCHOOL OF BUSINESS**

SYLLABUS

Course: Federal Taxation I
Course Number: ACTG 328
Credit Hours: Three (3)
Professor: Brad R. Johnson, Ph.D., J.D., C.P.A.
Office: 260 Founders Hall
Office Phone: (843) 661-1427
Home Phone: TBA
Email Address: bjohnson@fmarion.edu
Term: Fall 2004
Class Time: T Th 8:30 A.M. - 9:45 A.M.
Classroom: FH 255B
Office Hours: TWTh 11:30 A.M. - 1:30 P.M.
and By Appointment.

Catalog Description

This course emphasizes the study of individual income taxation. Major topics revolve around the determination of taxable income, including filing status, gross income and exclusions, deductions, gains and losses. Other areas of study include the federal tax system and tax research.

Required Background or Experience

A. Prerequisites:

None

B. General Education:

3. Competency in the use of WORD software

Student Learning Objectives

- A. The primary objective of this course is to guide each student to higher levels of learning in his/her cognitive domain of skill, relative to individual income taxation. Moving to succeeding higher levels of learning can be described using Bloom's Taxonomy as moving from Knowledge to Comprehension, to Application, to Analysis, to Synthesis, to Evaluation. This objective can be accomplished by allowing students to:
 1. Use higher order thinking skills (reasoning, evaluation, problem solving and decision-making).

- Using reasoning and problem solving skills to diagnose problems and to analyze formulae (rules) and features of formulae (rule requirements) to obtain the desired result.
 - Using evaluative skills to apply and test the features of formulae.
 - Using analytical/decision-making skills to summarize results, draw conclusions and make recommendations.
2. Possess the technical accounting knowledge and skills necessary for entry-level tax accounting positions.
 - Comprehending tax accounting thought (including the content, concepts, structure and meaning of reporting the results of organizational operations for the external use).
 - Developing an understanding of the methods for gathering, summarizing and analyzing tax accounting data for external reporting purposes.
 - Comprehending selected substantive and procedural areas of taxation.
 - Using tax accounting research tools and methods.
 - Developing skills in reading tax accounting literature analytically and critically.
 3. Possess broad-based knowledge and skills necessary to successfully engage in business relationships.
 - Comprehending the business environment from different perspectives (legal, economic, social, cultural and psychological).
 - Developing an understanding of the internal dynamics of groups and organizations.
 - Developing strong communication skills (listening, writing, and speaking).
 - Developing the ability to effectively work in groups with diverse members to accomplish a given task.
 - Developing leadership skills (the ability to influence and motivate others, organize and delegate tasks, and withstand and resolve conflict).
 4. Obtain a broad appreciation of:
 - (a) the Federal income tax structure and its role (1) as a source of revenue and (2) as a device to control the economy and
 - (b) ethical and societal issues from a taxation perspective.
 5. Gain an awareness of the Federal individual income taxation effects of financial decision-making.
- B. In particular, after completion of the requirements of the course, the student is expected to be able to:
1. **IDENTIFY** the different taxes imposed in the United States at the Federal, State and local levels.
 2. **RECOGNIZE** the economic, social, equity, and political considerations that justify various aspects of the tax law.
 3. **DISTINGUISH** between statutory, administrative, and judicial sources of the tax law.
 4. **RECOGNIZE** the filing requirements and proper filing status for individual taxpayers.
 5. **IDENTIFY** the components of the Federal individual income tax formula.
 6. **DESCRIBE** the cash and accrual methods of tax accounting and the related effects of the choice of taxable year.
 7. **IDENTIFY** the circumstances under which various items of income are excludible from gross income.
 8. **DIFFERENTIATE** between deductions for and deductions from Adjusted Gross Income (AGI) and develop an appreciation for the relevance of such differentiation.
 9. **APPLY** various Internal Revenue Code deduction disallowance provisions.
 10. **IDENTIFY** tax-planning opportunities in deducting certain business expenses, business losses, and personal losses.
 11. **CALCULATE** the amount of cost recovery under MACRS.
 12. **IDENTIFY** when and how to use ADS.
 13. **DISTINGUISH** between the employee and self-employed status of an employed person.
 14. **DEVELOP** tax-planning ideas relating to employee business expenses.
 15. **IDENTIFY** the tax implications of an employer having an accountable plan versus a non-accountable plan.
 16. **DISTINGUISH** between deductible and nondeductible personal expenses.
 17. **EXPLAIN** the passive activity, loss limitation rules.
 18. **DEVELOP** an understanding of the intellectual material covering 20 percent of the Accounting & Reporting Section of the CPA Exam.

Text and References

E. Texts:

Required Text:

Hoffman, Smith & Willis. *West's Federal Taxation: Individual Income Taxes*, 2004 Edition, South-Western College Publishing (2004).

Optional Text:

Whittenburg. *STUDY GUIDE to Accompany West's Federal Taxation: Individual Income Taxes*, 2004 Edition, South-Western College Publishing (2004).

Special or Unique Student Materials

1. Access to the Internet.
2. TurboTax (tax return preparation) Software

Special or Unique University Facilities

Typical classroom facilities, including chalkboard, overhead projector and screen.

Method of Instruction

Class sessions will follow a lecture and discussion (quasi-Socratic) format. We will review the chapter lecture outline by discussing general rules of tax law and their exceptions and analyze problems by employing an IRAC [(I)ssue, (R)ule, (A)pplication, (C)onclusion] methodology. We will also periodically discuss contemporary issues that relate to the tax accounting topics discussed in class.

Teaching Philosophy

In general, I believe the goals of education include:

- To teach students to think creatively.
- To authenticate learning (to engage learners in constructing knowledge by accessing and storing information in a manner similar to such manner by which such knowledge will be prospectively recalled and employed).
- To strengthen communication skills.

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- Obtain practice in handling conflict, ambiguity, uncertainty and complexity.
- Share information and construct knowledge as active problem solvers.
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comprehension. In the opinion of many: A person may not truly understand a particular concept until such person can articulate it to another.

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Finally, as a result of the use of this Socratic methodology, throughout the teaching and learning process, I:

- Spend less time lecturing and more time observing, assisting, explaining, correcting and evaluating.
- Act as a coach, assisting the student learners in becoming aware of the steps in their thinking processes.
- Perform “an act of brain surgery, which allows each student to fill the classroom with his/her intelligence” (in the words of Professor Kingsfield, *The Paper Chase*).

Attendance Policy

Students are expected (but not required) to attend all scheduled classes. Students are also expected to read (and be prepared to discuss) the material listed on the attached tentative schedule (or an amended schedule if the attached tentative schedule is amended). Students should plan on spending at least 3 hours outside of class for every class hour.

“I do not open the truth to one who is not eager.”

Confucius

Testing and Evaluation (Grading)

There will be three 100-point exams. In addition, each student will have group assignments and individual assignments. A TurboTax Income Tax Return Preparation Problem will be worth 100 points. Total possible points will be 600. Your course grade will be determined by taking the total of your points earned and dividing by 600. A ten point grading scale will be used, as follows.

<u>POINTS AVAILABLE</u>		<u>GRADING SCALE</u>	
3 Exams @ 100 points each	300	90 - 100 =	540 - 600 = A
TurboTax Income		80 - 89 =	480 - 539 = B
Tax Return Problem	100	70 - 79 =	420 - 479 = C
Group Assignments (2)		60 - 69 =	360 - 419 = D
Individual Assignments (2)		<u>100</u>	Below 60 (359 points) = F
Total	600		

Grading Policy: Incompletes and Withdrawals: The last day to withdraw from this course without academic penalty is September 19, 2003. However, if (a) the withdrawal is due to nonacademic extenuating circumstances and (b) the student is passing the course at the time of withdrawal, an incomplete grade may be assigned.

Exams and Exam Content: Exam content and point distribution will be directly correlated to the topics listed on the attached tentative class schedule (which will be covered in class). Exams will be made up of multiple-choice questions (exclusively). Exams are closed book except for the allowance of one 8 1/2 X 11 sheet of paper (a “cheat sheet”). There will be a comprehensive review session before each exam.

Group Assignments: Students will be assigned to two (2) text chapters for the trimester. As a group, students assigned to a particular chapter will be required to:

- (1) Attend each class period, during which the assigned chapter is discussed, and
- (2) Orally respond to in-class questions with respect to the chapter material being presented.

Generally, each member of the group will receive the same grade. Each group oral presentation will be worth 50 points.

Purpose of Group Activity

Groups are established to allow the extension of an andragogical learning experience. In this case, group study supplements the pedagogical approach of the conventional classroom and cultivates the positive characteristics of the mid-career adult student. I assign students to collaborative learning teams under the assumption that students teach each other and learn from each other. I maintain that this collaborative effort is an important part of a student's learning experience and results in the following benefits:

- Team members develop friendships that support the learning process.
- Collaborative and cooperative learning has a positive effect on student achievement, multi-ethnic relationships, self-esteem, and attitude toward course content. (Cooperative learning occurs when all members of a learning team contribute to each other's learning.)
- Collaborative group outcomes promote effective utilization of the divergent skill levels of group members.
- Group members are actively engaged in the learning process, which makes the learning process more relevant and interesting.

Evaluative Criteria for Group Assignments

Groups will be evaluated based upon whether each member of the group:

- Was present and arrived on time.
- Appeared enthusiastic and eager to answer questions and discuss the material (where such performance may have been contagious and may have inspired others to participate).
- Communicated clearly and demonstrated a significant depth of understanding with respect to the material being discussed.

Individual Assignments: Each student will answer two Tax Research Questions for the semester. Each Tax Research Question will be worth 50 points. In satisfying each tax research assignment, it is highly recommended that the student accomplish the following tasks. Each student should:

1. Identify a tax question related to the material covered in class.
2. Research said question by utilizing the text.
3. Communicate the answer to said tax research question by using the IRAC format, as follows.
 - a. Facts
 - b. Issue (I)
 - c. Rule (R)
 - d. Application (A)
 - e. Conclusion (C)

Objective of Individual Assignments: To allow each student to demonstrate his or her development of discipline-specific critical thinking skills and talents. Such skills and talents include the ability to:

- Stop being passive memorizers and become active thinkers concerning central course material.
- Conduct a topical search using the text or an electronic database (e.g., RIA's Checkpoint System).
- Discover issues and create propositions within the content discipline (individual income taxation).
- Weigh, synthesize and reshape information to form logical, cohesive arguments and thereby think from multiple perspectives.
- Become more skilled at focused argumentation.
- Recognize black letter law in a form that describes legal consequences given that certain conditions (propositions) exist.
- Use deductive (or syllogistic) reasoning in applying black letter law to various sets of facts and circumstances, where (1) black letter law represents the major premise, the facts represent the minor premise and (3) the conclusion reflects a combination of the major and minor premises.
- Practice in writing concise, flexible prose (like an attorney).

Evaluative Criteria for Tax Research Questions

To determine whether students are using critical thinking skills, assess whether the answer to each tax research question:

- Focuses on the most relevant issue.
- Correctly applies the tax accounting formula (rule of law).
- Correctly analyzes the facts (data) and tests the features of the formula (rule requirements).
- Synthesizes the information (facts & analytical findings) for the purpose of drawing a conclusion.
- Logically uses the IRAC format to communicate the results of the tax research process.

TurboTax Income Tax Return Preparation Problem: Students will be assigned a comprehensive Federal individual income tax return preparation problem. Students will be expected to research the tax law and prepare a computerized 2002 Federal individual income tax return with TURBOTAX.

Students may complete the Tax Return Preparation problem in a group of not more than four (4) persons. If a student group is formed for this purpose, one group tax return will be prepared and submitted with the signatures of all group members. It is strongly recommended that the student complete the income tax return preparation problem in a group.

TENTATIVE CLASS SCHEDULE

<u>DATE</u>	<u>CHAPTER</u>	<u>DISCUSSION TOPICS</u>
8/21 8/26	1	An Introduction to Taxation and Understanding the Federal Tax Law
8/28 9/02	2	Working with the Tax Law
9/04 9/09 9/11	3	Tax Determination; Personal and Dependency Exemptions; and An Overview of Property Transactions
9/16	1-3	Exam I
9/18 9/23 9/25	4	Gross Income: Concepts and Inclusions Review of Exam I
9/30 10/02	5	Gross Income: Exclusions
10/09	4-5	Exam II Tax Research Question #1 Due
10/14 10/16 10/21 10/23	6	Deductions and Losses: In General Review of Exam II
10/28	7	Deductions and Losses: Certain Business Expenses and Losses
10/30 11/04	8	Depreciation, Cost Recovery, Amortization and Depletion
11/06 11/11	9	Deductions: Employee Expenses
11/13 11/18	10	Deductions and Losses: Certain Itemized Deductions

11/20	11	Passive Activity Losses
11/25		
12/04	6-11	Final Exam III TurboTax Tax Return Due Tax Research Question #2 Due

NOTE: This class schedule is intended as a guide. It can and will be changed as necessary by the instructor. The student is responsible for changes as they are announced in class.

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department/School Business **Date** October 8, 2003

Course No. or level Actg 422 **Title** Financial Reporting III

Semester hours 3 Clock hours: Lecture 3 Laboratory _____

Prerequisites Actg 324 with a grade of C or higher

Enrollment expectation 25

Indicate any course for which this course is a (an)

Modification Proposed change in course title & description
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. Brad R. Johnson

Department Chairperson's /Dean's Signature _____

Date of Implementation _____

Date of School/Department approval _____

Catalog description.

An in-depth study of specific accounting issues associated with the preparation of financial statements. Topics include business combinations, consolidated statements, international operations, partnership formation and operations, and partnership and corporation liquidation and reorganization.

- Purpose: 1. For Whom (generally?)
Accounting majors
- 2. What should the course do for the student?
This course which includes coverage of consolidated financial statements will provide students with competencies through coverage of financial statement topics to provide students with knowledge to assist in the preparation and analysis of financial statements for local, national and international businesses

Teaching method planned: Lecture, discussion, and problem review

Textbook and/or materials planned (including electronic/multimedia):
Beams, Anthony, Clement & Lowensohn. *Advanced Accounting*, Prentice Hall (Upper Saddle River, N.J.: 2004).

Course Content: An in-depth study of specific accounting issues associated with the preparation of financial statements. Topics include business combinations and consolidated statements, international operations, partnership formation and operations, and partnership and corporation liquidation and reorganization. Topics also include foreign currency concepts and transactions, corporate joint ventures, and partnership and corporation liquidation and reorganization. See the course syllabus for additional information.

When completed, forward to the Office of the Provost.

9/03

**FRANCIS MARION UNIVERSITY
SCHOOL OF BUSINESS**

SYLLABUS

Course: Financial Reporting III
Course Number: ACTG 422
Credit Hours: Three (3)
Professor: Brad R. Johnson, Ph.D., J.D., C.P.A.
Office: 260 Founders Hall
Office Phone: (843) 661-1427
Email Address: bjohnson@fmarion.edu
Term: Fall 2003
Class Time: T Th 9:55 A.M. - 11:10 A.M.
Classroom: FH 255B
Office Hours: TWTh 11:30 A.M. - 1:30 P.M.
and By Appointment.

Catalog Description

An in-depth study of specific accounting issues associated with the preparation of financial statements. Topics include business combinations, consolidated statements, international operations, partnership formation and operations, and partnership and corporation liquidation and reorganization.

Required Background or Experience

C. Prerequisites:

5. ACTG 324 (or its equivalent) with a grade of C or higher
- D. General Education:
4. Competency in the use of WORD software

Student Learning Objectives

After completion of the requirements of the course, the student is expected to be able to:

- YY. **IDENTIFY** and **DISCUSS** the economic motivations underlying business combinations.
- ZZ. **APPLY** the concepts of accounting for business combinations, emphasizing the purchase method.
- AAA. **EXPLAIN** the benefits and limitations of consolidated financial statements.
- BBB. **APPLY** the concepts underlying the preparation of consolidated statements to prepare consolidated statements (income statement, balance sheet and statement of cash flows).
- CCC. **CALCULATE** basic and diluted earnings per share for a consolidated reporting entity.
- DDD. **COMPARE** and **CONTRAST** the elements of consolidation approaches under contemporary theory, parent company theory, and entity theory.
- EEE. **APPLY** concepts to account for corporate and unincorporated joint ventures.
- FFF. **IDENTIFY** and **DISCUSS** foreign currency concepts and definitions.
- GGG. **APPLY** foreign-currency-denominated derivative accounting.
- HHH. **IDENTIFY** and **DISCUSS** the legal characteristics of partnerships.
- III. **IDENTIFY** fund categories, as well as their measurement focus and basis of accounting.
- JJJ. **PERFORM** transaction analysis using proprietary and governmental accounting models.
- KKK. **PREPARE** journal entries for governmental funds.

LLL. PREPARE governmental fund financial statements.

Text and References

F. Texts:

Required Text:

Beams, Anthony, Clement & Lowensohn. *Advanced Accounting*, Prentice Hall (Upper Saddle River, N.J.: 2004).

Special or Unique Student Materials

3. Access to the Internet.

Special or Unique University Facilities

Typical classroom facilities, including chalkboard, overhead projector and screen.

Method of Instruction

Class sessions will follow a lecture and discussion format. We will review chapter materials, analyze homework problems, work through additional problems and discuss contemporary issues that relate to advanced accounting topics.

Teaching Philosophy

In general, I believe the goals of education include:

- To teach students to think creatively.
- To authenticate learning (to engage learners in constructing knowledge by accessing and storing information in a manner similar to such manner by which such knowledge will be prospectively recalled and employed).
- To strengthen communication skills.

I have adopted an educational philosophy where the choice of instructional practice (e.g., mode of instructional delivery) is dependent on the specific set of learning outcomes desired. Under this philosophical approach, the mode of instructional delivery is merely a means to an end. That is, the choice of a particular teaching practice is driven by course-specific learning outcomes (competencies that students should be able to demonstrate when they have completed the requirements of the course). I practice my educational philosophy by designing a course in a two-step process. First, student outcomes are identified. Second, instructional delivery systems are chosen with the expectation that students who make a reasonable effort will ultimately be able to demonstrate the desired outcomes.

In structuring this course, my primary objective is to design, create and monitor a continually exciting and challenging student-focused learning environment for all students who enroll. I believe that understanding, comprehension, and critical thinking are enhanced by providing elements of good learning within a course framework. Within this context, elements of good learning include social interaction (as manifested by a variety of forms and modes of communication).

As part of the structure of this course, each student is expected to satisfy a set of course requirements that focuses on student learning. In satisfying the requirements of this particular course, a student will participate in a variety of pedagogic/andragogic activities, including:

- Individual study of handouts, lecture-notes, the text and ancillaries (e.g., solutions manual).
- Active participation in stimulating class discussions.
- Collaborative group study.

Within this framework, I employ the Socratic method of instruction, which results in a collaborative (or interactive) student learning experience. Under this approach, during each non-exam class day, interactive discussion with an “expert” group of students is used to promote understanding and the application of various concepts. Within this context, students:

- Obtain practice in handling conflict, ambiguity, uncertainty and complexity.
- Share information and construct knowledge as active problem solvers.
- Demonstrate an understanding of fundamental concepts, which more easily leads to mastery of a subject.
- Are more motivated to be prepared for class.

By employing the Socratic dialogue technique, students are guided toward the mastery of a particular concept by urging them to articulate such concept in their own words. Within this context, the process of thinking out loud (of actively struggling with concepts to transform vaguely formed private thoughts into public words) necessarily enhances comprehension. In the opinion of many: A person may not truly understand a particular concept until such person can articulate it to another.

The use of this Socratic technique creates a dynamic classroom environment. Within this context, the “expert” group of students and I work together to reinforce assigned materials and to enhance the learning process. I pose a question, usually factual in nature, but requiring higher order thinking skills. The responsibility of being an “expert” on a topic encourages students to actively participate in the learning process. All “expert” team members have a vested interest in being able to communicate an appropriate response, since interdependence exists between team members in the form of a common group outcome (i.e., a common group grade).

Finally, as a result of the use of this Socratic methodology, throughout the teaching and learning process, I:

- Spend less time lecturing and more time observing, assisting, explaining, correcting and evaluating.
- Act as a coach, assisting the student learners in becoming aware of the steps in their thinking processes.
- Perform “an act of brain surgery, which allows each student to fill the classroom with his/her intelligence” (in the words of Professor Kingsfield, *The Paper Chase*).

Attendance Policy

Students are expected (but not required) to attend all scheduled classes. Students are also expected to read (and be prepared to discuss) the material listed on the attached tentative schedule (or an amended schedule if the attached tentative schedule is amended). Students should plan on spending at least 3 hours outside of class for every class hour.

“I do not open the truth to one who is not eager.”
Confucius

Testing and Evaluation (Grading)

There will be four 100-point exams. In addition, each student will have group assignments. The total possible points will be 600. Your course grade will be determined by taking the total of your points earned and dividing by 600. A ten point grading scale will be used, as follows.

<u>POINTS AVAILABLE</u>		<u>GRADING SCALE</u>	
4 Exams @ 100 points each	400	540 - 600 = A	
Position Term Paper	100	480 - 539 = B	
		420 - 479 = C	
Group Assignments (3)	100	360 - 419 = D	
		Below 359 points = F	
Total	<u>600</u>		

U. Group Assignments:

Students will be assigned to three (3) text chapters for the trimester. As a group, students assigned to a particular chapter will be required to:

- Attend each class period, during which the assigned chapter is discussed, and
- Orally respond to in-class questions with respect to the chapter material being presented.

Generally, each member of the group will receive the same grade. Each group oral presentation will be worth 33 points.

V. Purpose of Group Activity:

Groups are established to allow the extension of an andragogical learning experience. In this case, group study supplements the pedagogical approach of the conventional classroom and cultivates the positive characteristics of the adult student. I assign students to collaborative learning teams under the assumption that students teach each other and learn from each other. I maintain that this collaborative effort is an important part of a student’s learning experience and results in the following benefits:

- Team members develop friendships that support the learning process.

- Collaborative and cooperative learning has a positive effect on student achievement, multiethnic relationships, self-esteem, and attitude toward course content. (Cooperative learning occurs when all members of a learning team contribute to each other's learning.)
- Collaborative group outcomes promote effective utilization of the divergent skill levels of group members.
- Group members are actively engaged in the learning process, which makes the learning process more relevant and interesting.

W. Evaluative Criteria for Group Assignments:

Groups will be evaluated based upon whether each member of the group:

- Was present and arrived on time.
- Appeared enthusiastic and eager to answer questions and discuss the material (where such performance may have been contagious and may have inspired others to participate).
- Communicated clearly and demonstrated a significant depth of understanding with respect to the material being discussed.

X. Homework:

For each class session read the assigned chapter. You should allow 4-6 hours for each chapter's reading assignment. Be sure to work through the assigned problems for each chapter. It may be necessary to read the material content of each chapter several times. For the date indicated in the tentative class schedule, prepare the assigned problems. Please bring your text, calculator, notes, paper, pencils and eraser to each session.

Y. **Exams and Exam Content:** Exam content and point distribution will be directly correlated to the topics listed on the attached tentative class schedule (which will be covered in class). Each exam will be made up of problems that resemble the exercises/problems in the homework assignments. Exams are closed book. There will be a comprehensive review session before each exam.

Z. **Position Term Paper:** I have assigned a research project (position term paper), which will require each student to apply critical thinking skills in the preparation of a transactional writing that is both informative and persuasive. In satisfying the term paper requirement, it is highly recommended that the student follow the directions as stated below.

19. Each student should select an accounting rule.
20. Each student should write an individualized position term paper synthesizing his/her research with respect to the selected accounting rule.
21. Organization: Your term paper should be organized in a standard pattern:
 - (i) an introductory section,
 - (j) the body,
 - (k) conclusion, and
 - (l) references.
22. Introductory Section: The first few paragraphs should identify the audience and prepare the reader for the research that has been accomplished. Here:
 - (g) the audience should be assumed to be a doubting audience that needs to be argued out of a countering position,
 - (h) the accounting should be summarized and applied using an example, thereby establishing the paper's foundation, and
 - (i) the thesis (overall position) should be announced in a manner that allows anticipation of sub-theses (major positions).
23. Body of the Paper: The body should clearly present the student's major positions for or against (not both):
 - (k) the validity,
 - (l) the relevance,
 - (m) the importance,
 - (n) the practicality, and
 - (o) the appropriateness of said accounting rule.

In clearly presenting each major position, students should take a focused position on a debatable issue, support the position with appropriate authority, and not raise and answer counter arguments. Major positions should have evidential support that is appropriately cited. Evidential support may include empirical evidence, syllogistic reasoning,

or other appeal to appropriate authority. The body should include a variety of references. A *variety* of references suggests points of view that are cited (for their insight concerning the application of the selected accounting rule) should be associated with authors of varying orientations, including economics, business, political, and historical orientations.

24. Conclusion: The conclusion should reflect a synthesis of several points (sub-theses) to make a final point (thesis). It must include a forceful and unambiguous concluding paragraph.
25. Reference Page: The reference page should include an alphabetical listing of all references within the text of the paper, appropriately cited.
26. Research should be accomplished by employing technological skills and electronic databases (e.g., ABI Inform and Academic Universe).
27. The position term paper must be typed (double-spaced), except for lengthy quotations, which may be single-spaced.

AA. Purpose of the Position Term Paper Assignment

The completion of this assignment will allow each student to:

- Stop being passive students who memorize and become active thinkers concerning central course material
- Discover issues and create propositions within a content discipline
- Build reading comprehension skills
- Develop technologically advanced information retrieval and access skills by using electronic data bases (e.g., First Search and Academic Universe)
- Practice in writing concise, flexible prose
- Mature as thinkers (i.e., to think in abstractions by attending to the form of logical argument without dependence on a concrete or specific example)
- Acquire the ability to imagine the points of view of other thinkers, rather than seeing the world from a single point of view-- namely, their own
- Reject superficial one-right-answer thinking and initiate the kind of dialectic interplay between opposing views that leads to intellectual growth
- View the legal profession as a field of complex issues to be studied, rather than a set of facts (right answers) to be memorized
- Weigh, synthesize and reshape information to form logical, cohesive arguments and thereby think from multiple perspectives
- Become more skilled at focused argumentation
- Realize that an historical perspective is essential to an understanding of current ideas and that leading ideas and paradigms change over time
- Evaluate the authoritative character of sources of information based on established criteria

BB. Criteria for Evaluating the Position Term Paper

For the purpose of explicitly stating the criteria for evaluation of performance, your position term paper will be evaluated based upon the following scale.

Disclaimer: This scale is intended to describe a variety of common types of paper. Thus, this scale may not exactly describe your paper. Accordingly, to obtain more precise information concerning the quality of your paper, consult with the instructor.

- A The paper:
- Adequately states and supports each argument (thesis or sub-thesis).
 - Has a conclusion (thesis) that is supported by the weight of the evidence and is presented in a complete and compelling manner.
 - Uses sub-theses in a logical and thorough way to develop the thesis.
 - Is carefully analyzed and coherently developed, which provides for interesting reading that is easy to understand.
 - Provides significant insight or depth of understanding.
 - Includes citations that are in an acceptable and consistent style, where the number of citations is adequate to support each argument (2 per argument).
 - Has essentially no problem with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- B The paper:

- States an argument (thesis or sub-thesis) that is clearly supported by specific evidence.
- Has a conclusion (thesis) that is supported by the weight of the evidence.
- Does not use sub-theses in a logical and thorough way to provide for interesting reading that is easy to understand.
- Provides some insight or depth of understanding.
- Includes citations that are in an acceptable and consistent style, where the number of citations is adequate to support each argument (2 per argument).
- Has an isolated problem with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- Does not adequately answer counter arguments/examples.

C The paper:

- States an argument (thesis or sub-thesis) that does not address the question presented.
- States an argument where supporting evidence is:
 - (11) Missing,
 - (12) incorrect or anachronistic,
 - (13) irrelevant,
 - (14) not sufficiently specific, or
 - (15) partly obscured by errors in language or usage.
- Does not have a conclusion that is supported by the weight of the evidence. Rather, the conclusion is presented in a haphazard manner or is too imprecise or general to convince.
- Does not use sub-theses in a logical and thorough way to develop the thesis. The internal logic and character of the work needs to be more clearly established and developed. Such logic is confusing or does not make sense.
- Does not include citations that are in an acceptable and consistent style.
- Includes citations that are not adequate to support an argument.
- Has a few problems with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).

D The paper:

- Merely lists, narrates or describes historical data.
- Is generalized and lifeless.
- Simply repeats superficial resources in a way that states the obvious.
- Makes little or no attempt to frame an argument.
- Includes several factual errors.
- Has many problems with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).

F The paper:

- Is dishonest.
- Completely ignores the question presented.
- Communicates no real understanding of the assigned task.
- Is confused and disjunctive.
- Is incomprehensible due to errors in language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- Contains very serious factual errors.

CC. Grading Policy - Incompletes and Withdrawals:

The last day to withdraw from this course without academic penalty is September 19, 2003. However, if (a) the withdrawal is due to nonacademic extenuating circumstances and (b) the student is passing the course at the time of withdrawal, an incomplete grade may be assigned.

DD. Syllabus Statement for Persons with Disabilities:

To allow students with disabilities to have access to the learning environment at FMU, it is the intention of FMU to comply with:

- the Americans with Disabilities Act of 1992,
 - Section 504 of the Rehabilitation Act of 1973 and other related federal and state legislation.
- Therefore, if any student needs assistance due to a disability in order to complete the course, please notify the Office of Counseling and Testing as soon as possible.

TENTATIVE CLASS SCHEDULE

<u>DATE</u>	<u>CHAPTER</u>	<u>DISCUSSION TOPICS</u>
8/21		Introduction
8/26 8/28	1	Business Combinations (Q: 1-5; E: 1-3,1-4,1-5; P: 1-1,1-3,1-5)
9/02 9/04	3	An Introduction to Consolidated Financial Statements
9/09 9/11	4	Consolidation Techniques
9/16	1,3,4	Exam I
9/18 9/23	8	Consolidations – Change in Ownership Interests
9/25 9/30	10	Subsidiary Preferred Stock, Consolidated Earnings Per Share, and Consolidated Income Taxation
10/02 10/09	11	Consolidation Theories, Push-Down Accounting, and Corporate Joint Ventures
10/14	8,10,11	Exam II
10/16 10/21	12	Foreign Currency Concepts and Transactions
10/23 10/28	13	Foreign Currency Financial Statements
11/04 10/06	15	Partnerships - Formation, Operations, and Changes in Ownership Interests
11/11	12,13,15	Exam III
11/11		Position Term Paper Day
11/13 11/18	16	Partnership Liquidation
11/20 11/25	17	Corporate Liquidations and Reorganizations
12/04		Final Exam IV (3:00 P.M.) Position Term Paper Due

NOTE: This class schedule is intended as a guide. It can and will be changed as necessary by the instructor. The student is responsible for changes as they are announced in class.

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department/School Business **Date** October 8, 2003

Course No. or level Actg 423 **Title** Accounting for Government and Not-for-Profit Accounting

Semester hours 3 Clock hours: Lecture 3 Laboratory _____

Prerequisites Actg 323 & 324 with a grade of C or higher

Enrollment expectation 25

Indicate any course for which this course is a (an)

modification Course title & course description
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. Carolyn R. Stokes

Department Chairperson's /Dean's Signature _____

Date of Implementation _____

Date of School/Department approval _____

Catalog description:

An in-depth study of the financial accounting and reporting requirements and methods for state and local governments. Also the unique accounting and reporting practices of hospitals, academic institutions, human service organizations, and other non-business organizations are surveyed.

- Purpose: (1) The course is for senior accounting majors.
- (2) The course will provide students the competencies through coverage of accounting, financial reporting, auditing, taxation, and information systems for both governmental and non-profit entities to provide financial management and consulting services to government and nonprofit entities.

Teaching method planned: Lecture, Case Study and Problem review

Textbook and/or materials planned (including electronic/multimedia): "Accounting for Governmental and Nonprofit Entities" by Wilson and Kattelus, 13th Edition, McGraw-Hill. The course materials will contain a computerized case study of a city including accounting and reporting requirements.

Course Content: The course will in part focus on accounting and financial reporting for state and local governmental entities that follow the reporting model prescribed by the Governmental Accounting

Standards Board. A discussion will be included on how decision-makers use audited financial statements to analysis the financial performance of governmental entities. The accounting requirements of the federal government agencies, the federal government as a whole and not-for-profit organizations will be covered including accountability for financial and operational performance and compliance with related regulations. A review of the higher education and health care industries, which are composed of entities, which have governmental, commercial, and not-for-profit legal structures, will complete the course. See the course syllabus for additional information.

When completed, forward to the Office of the Provost.

9/03

**Accounting 423
Accounting for Governmental
And
Not-for-Profit Organizations**

Catalog Description:

An in-depth study of the financial accounting and reporting requirements and methods for state and local governments. Also the unique accounting and reporting practices of hospitals, academic institutions, human service organizations, and other non-business organizations are surveyed.

Required Background:

Prerequisites:

Accounting 323 and Accounting 324

Course Objectives:

The objective of this course is to familiarize students with the accounting and reporting requirements of state and local governments that follow the reporting requirements prescribed by the Governmental Accounting Standards Board. In addition accounting requirements of the federal government, not-for-profit organizations, higher education and health care will be integral part of this course. The course seeks to prepare the student to:

1. Communicate well orally and in writing and to listen effectively.
2. Organize information in a logical format, draw conclusions from the information, and to support the conclusions with facts.
3. Understand the unique accounting and reporting requirements set forth by the Governmental Accounting Standards Board and to prepare the student to compare and contrast these requirements with those set forth by the Financial Accounting Standards Board.
4. To provide financial management and consulting services to governmental and nonprofit entities.

Text and Materials:

Wilson and Kattelus, Accounting for Governmental and Nonprofit Entities, 13th Edition

Instructional Methods:

Lecture, demonstration, and group work

Students will be assigned to teams for group completion of the computerized problem for a small governmental entity.

Method of Evaluating Students:

Exams and Grading: Four tests and a final exam will be given during the semester. The computerized problem will be counted as a fifth test.

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department/School Business **Date** October 9, 2003

Course No. or level Actg 428 **Title** Federal Taxation II

Semester hours 3 Clock hours: Lecture 3 Laboratory _____

Prerequisites Actg 327 – Federal Taxation I or permission of the instructor

Enrollment expectation 15

Indicate any course for which this course is a (an)

Proposed change in modification 1. Course title & number 2. Course description
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. Brad R. Johnson

Department Chairperson's /Dean's Signature _____

Date of Implementation _____

Date of School/Department approval _____

Catalog description:

This course generally emphasizes the study of business income taxation. More specifically, it focuses on the application of federal law within the context of the income taxation of (a) regular "C" corporations and their shareholders, (b) "S" corporations and their shareholders and (c) partnerships and their partners. Topics include the income tax consequences of the formation, operation, consolidation, and termination of business entities. See the course syllabus for additional information.

- Purpose: 1. For Whom (generally?) Accounting majors and others business
Students interested in federal taxation
- 2. What should the course do for the student?
This course will provide students with competencies through coverage of federal taxation for businesses, proprietorships, partnerships, and corporations for students to prepare their own business returns, communicate with tax practitioners, and/or work as tax practitioners

Teaching method planned: Lecture, discussion, and problem review

Textbook and/or materials planned (including electronic/multimedia):

Hoffman, Raabe, Smith and Maloney. *West's Federal Taxation: Corporations, Partnerships, Estates & Trusts*, 2004 Edition, South-Western College Publishing (2004), and Smith. *West's Internal Revenue Code of 1986 and Treasury Regulations:*

Annotated and Selected, 2004 Edition, South-Western College Publishing (2001).

Course Content: This course generally emphasizes the study of business income taxation. More specifically, it focuses on the application of federal law within the context of the income taxation of (a) regular “C” corporations and their shareholders, (b) “S” corporations and their shareholders, (c) partnerships and their partners, and (d) proprietorships. Topics include the income tax consequences of the formation, operation, consolidation, and termination of business entities, and profits and dividend distributions. See the course syllabus for additional information.

When completed, forward to the Office of the Provost.

9/03

**FRANCIS MARION UNIVERSITY
SCHOOL OF BUSINESS
SYLLABUS**

Course: Federal Taxation II

Course Number: ACTG 428

Credit Hours: Three (3)

Prerequisite: ACTG 328 or permission of instructor

Professor: Brad R. Johnson, Ph.D., J.D., C.P.A.

Office: FH 260

Office Phone: (843) 661-1427

Office Fax: (843) 661-1432

Office E-Mail: b-johnso@fmarion.edu

Home Phone: (815) 928-8455

Semester: Winter 2004

Class Time: Tuesday 6:00 P.M. – 8:45 P.M.

Classroom: FH 255

Office Hours: Monday & Wednesday 11:30 P.M. - 12:30 P.M.
6:30 P.M. - 7:30 P.M.
Thursday 6:30 P.M. - 7:30 P.M.
Saturday 2:00 P.M. - 5:00 P.M.
and By Appointment.

Course Description: This course generally emphasizes the study of business income taxation. More specifically, it focuses on the application of federal law within the context of the income taxation of (a) regular “C” corporations and their shareholders, (b) “S” corporations and their shareholders and (c) partnerships and their partners. Topics include the income tax consequences of the formation, operation, consolidation, and termination of business entities.

Required Texts:

Hoffman, Raabe, Smith and Maloney. *West's Federal Taxation: Corporations, Partnerships, Estates & Trusts*, 2004 Edition, South-Western College Publishing (2004).

Smith. *West's Internal Revenue Code of 1986 and Treasury Regulations: Annotated and Selected*, 2004 Edition, South-Western College Publishing (2001).

Course Competencies: The student will be able to:

1. IDENTIFY the various forms of conducting a business.
2. DETERMINE when an entity will be treated as a corporation for tax purposes.
3. COMPARE the federal income taxation of individuals and regular “C” corporations.

4. COMPUTE the corporate income tax.
5. DESCRIBE the income tax reporting process for corporations.
6. DETERMINE the federal income tax consequences of incorporating a business under a variety of factual settings.
7. RECOGNIZE the relevance of earnings and profits in measuring dividend income for federal income taxation purposes.
8. DEVELOP an understanding of the tax treatment of property and stock dividends to both the distributee shareholder and the distributing corporation.
9. LIST the various types of stock redemptions, where payments to shareholders are treated as sales or exchanges of stock (rather than as dividend income).
10. COMPREHEND the federal tax law governing corporate liquidations and the taxation effects on both the liquidating corporation and its shareholders.
11. DISCUSS the governing principles and theories of partnership taxation.
12. DESCRIBE the tax effects of forming, operating, and liquidating a partnership.
13. DETERMINE the federal income tax treatment of non-liquidating distributions (proportionate and non-proportionate) from a partnership to a partner.
14. DETERMINE the type of corporation that qualifies for the "S" election.
15. UNDERSTAND the federal income tax implications of an "S" election on the corporation and its shareholders.
16. COMPREHEND the intellectual material covering 30 percent of the Accounting & Reporting section of the CPA exam.

Teaching Philosophy, Method of Instruction and Attendance Policy:

IN GENERAL

I believe the goals of education include:

- To teach students to think creatively.
- To authenticate learning (to engage learners in constructing knowledge by accessing and storing information in a manner similar to such manner by which such knowledge will be prospectively recalled and employed).
- To strengthen communication skills.

I have adopted an educational philosophy where the choice of instructional practice (e.g., mode of instructional delivery) is dependent on the specific set of learning outcomes desired. Under this philosophical approach, the mode of instructional delivery is merely a means to an end. That is, the choice of a particular teaching practice is driven by course-specific learning outcomes (competencies that students should be able to demonstrate when they have completed the requirements of the course). I practice my educational philosophy by designing a course in a two-step process. First, student outcomes are identified. Second, instructional delivery systems are chosen with the expectation that students who make a reasonable effort will ultimately be able to demonstrate the desired outcomes.

In structuring this course, my primary objective is to design, create and monitor a continually exciting and challenging student-focused learning environment for all students who enroll. I believe that understanding, comprehension, and critical

thinking are enhanced by providing elements of good learning within a course framework. Within this context, elements of good learning include social interaction (as manifested by a variety of forms and modes of communication).

As part of the structure of this course, each student is expected to satisfy a set of course requirements that focuses on student learning outcomes. In satisfying the requirements of this particular course, a student will participate in a variety of pedagogic/andragogic activities, including:

- Individual study of handouts, lecture-notes, the text and ancillaries (solutions manual & study guide).
- Active participation in stimulating class discussions and exam review sessions.
- Collaborative group study.
- Application of state-of-the-art research technology (RIA's Checkpoint System).

Within this framework, I employ the Socratic method of instruction, which results in a collaborative (or interactive) student learning experience. Under this approach, during each non-exam class day, interactive discussion with an "expert" group of students is used to promote understanding and the application of various concepts. Within this context, students:

- Obtain practice in handling conflict, ambiguity, uncertainty and complexity.
- Share information and construct knowledge as active problem solvers.
- Demonstrate an understanding of fundamental concepts, which more easily leads to mastery of a subject.
- Are more motivated to be prepared for class.

By employing the Socratic dialogue technique, students are guided toward the mastery of a particular concept by urging them to articulate such concept in their own words. Within this context, the process of thinking out loud (of actively struggling with concepts to transform vaguely formed private thoughts into public words) necessarily enhances comprehension. In the opinion of many: A person may not truly understand a particular concept until such person can articulate it to another.

The use of this Socratic technique creates a dynamic classroom environment. Within this context, the "expert" group of students and I work together to reinforce assigned materials and to enhance the learning process. I pose a question, usually factual in nature, but requiring higher order thinking skills. The responsibility of being an "expert" on a topic encourages students to actively participate in the learning process. All "expert" team members have a vested interest in being able to communicate an appropriate response, since interdependence exists between team members in the form of a common group outcome (a common group grade).

Finally, as a result of the use of this Socratic methodology, throughout the teaching and learning process, I:

- Spend less time lecturing and more time observing, assisting, explaining, correcting and evaluating.
- Act as a coach, assisting the student learners in becoming aware of the steps in their thinking processes.
- Perform "an act of brain surgery, which allows each student to fill the classroom with his/her intelligence" (in the words of Professor Kingsfield, *The Paper Chase*).

Students are expected (but not required) to attend all scheduled classes. Students are also expected to read (and be prepared to discuss) the material listed on the attached tentative schedule (or an amended schedule if the attached tentative schedule is amended). Students should plan on spending at least 3 hours outside of class for every class hour.

I do not open the truth to one who is not eager.

-- Confucius

Testing and Evaluation (Grading): There will be three 100-point exams. In addition, each student will have group assignments and a term paper requirement. Total possible points will be 600. Your course grade will be determined by taking the total of your points earned and dividing by 600. A ten point grading scale will be used, as follows.

POINTS AVAILABLE
3 Exams @ 100 points each 300

GRADING SCALE
90 - 100 = 540 - 600 = A
80 - 89 = 480 - 539 = B

Group Assignments (2)	100	70 - 79 = 420 - 479 = C
Term Paper	<u>200</u>	60 - 69 = 360 - 419 = D
Total	600	Below 60 (359 points)= F

Group Assignments: Students will be assigned to two (2) text chapters for the trimester. As a group, students assigned to a particular chapter will be required to:

- (1) Attend each class period, during which the assigned chapter is discussed, and
- (3) Orally respond to in-class questions with respect to the chapter material being presented.

Generally, each member of the group will receive the same grade. Each group oral presentation will be worth 50 points.

Purpose of Group Activity

Groups are established to allow the extension of an andragogical learning experience. In this case, group study supplements the pedagogical approach of the conventional classroom and cultivates the positive characteristics of the mid-career adult student. I assign students to collaborative learning teams under the assumption that students teach each other and learn from each other. I maintain that this collaborative effort is an important part of a student's learning experience and results in the following benefits:

- Team members develop friendships that support the learning process.
- Collaborative and cooperative learning has a positive effect on student achievement, multi-ethnic relationships, self-esteem, and attitude toward course content. (Cooperative learning occurs when all members of a learning team contribute to each other's learning.)
- Collaborative group outcomes promote effective utilization of the divergent skill levels of group members.
- Group members are actively engaged in the learning process, which makes the learning process more relevant and interesting.

Evaluative Criteria for Group Assignments

Groups will be evaluated based upon whether each member of the group:

- Was present and arrived on time.
- Appeared enthusiastic and eager to answer questions and discuss the material (where such performance may have been contagious and may have inspired others to participate).
- Communicated clearly and demonstrated a significant depth of understanding with respect to the material being discussed.

Position Term Paper: I have assigned a research project (position term paper), which requires each student to apply critical thinking skills in the preparation of a transactional writing that is both informative and persuasive. In satisfying the term paper requirement, it is highly recommended that the student follow the directions as itemized below.

1. Each student should select a rule of law of a type that can be characterized either as statutory law, common law or administrative law.
2. Each student should write an individualized position term paper synthesizing his/her research with respect to the selected rule of law.
3. Organization: Your term paper should be organized in the following manner:
 - (a) Table of Contents.
 - (b) Introduction.
 - (c) Body.
 - (d) Conclusion.
 - (e) References.
4. Introduction. The first few paragraphs should identify the audience and prepare the reader for the research that has been accomplished. Here, the audience should be assumed to be a doubting audience that needs to be argued out of a countering position. In the introduction section, the paper's foundation is established by:
 - Explicitly stating the rule of law.
 - Describing the intent of the promulgated rule of law.
 - Applying the rule of law to a particular set of facts and circumstances (an example).
 - Announcing the thesis (overall position) in a manner that allows anticipation of sub-theses (major positions) of the paper.
5. Body of the Paper: The body should clearly present the student's major positions for or against (not both):
 - (p) the VALIDITY,

- (q) the RELEVANCE,
- (r) the IMPORTANCE,
- (s) the PRACTICALITY, and
- (t) the APPROPRIATENESS of said rule of law.

In clearly presenting each major position, students should take a focused position on a debatable issue, and support the position with appropriate authority. Students should NOT raise and answer counter arguments. Major positions should have evidential support that is appropriately cited. Evidential support may include empirical evidence, syllogistic reasoning, or other appeal to appropriate authority. The body should include a variety of references. A *variety* of references suggests points of view that are cited (for their insight concerning the application of the selected rule of law) should be associated with authors of varying orientations, including economics, business, political, and historical orientations.

6. Conclusion: The conclusion should reflect a synthesis of several points (sub-theses) to make a final point (thesis). It must include a forceful and unambiguous concluding paragraph.
7. Reference Page: The reference page should include an alphabetical listing of all references within the text of the paper, appropriately cited.
8. Research should be accomplished by employing technological skills and the use of electronic databases (via RIA's Checkpoint System and Academic Universe).
9. The position term paper must be typed.

Purpose of the Research Project (Position Term Paper) Assignment

The completion of this assignment will allow each student to:

- Stop being passive students who memorize and become active thinkers concerning central course material
- Discover issues and create propositions within a content discipline
- Build reading comprehension skills
- Develop technologically advanced information retrieval and access skills by using RIA's Checkpoint System
- Practice in writing concise, flexible prose
- Mature as thinkers (i.e., to think in abstractions by attending to the form of logical argument without dependence on a concrete or specific example)
- Acquire the ability to imagine the points of view of other thinkers, rather than seeing the world from a single point of view-- namely, their own
- Reject superficial one-right-answer thinking and initiate the kind of dialectic interplay between opposing views that leads to intellectual growth
- View the legal profession as a field of complex issues to be studied, rather than a set of facts (right answers) to be memorized
- Weigh, synthesize and reshape information to form logical, cohesive arguments and thereby think from multiple perspectives
- Become more skilled at focused argumentation
- Realize that an historical perspective is essential to an understanding of current ideas and that leading ideas and paradigms change over time
- Evaluate the authoritative character of sources of information based on established criteria

Criteria for Evaluating the Position Term Paper

For the purpose of explicitly stating the criteria for evaluation of performance, your position term paper will be evaluated based upon the following scale.

Disclaimer: This scale is intended to describe a variety of common types of paper. Thus, this scale may not exactly describe your paper. Accordingly, to obtain more precise information concerning the quality of your paper, consult with the instructor.

A The paper:

- Adequately states and defends each argument (thesis or sub-thesis).
- Has a conclusion (thesis) that is supported by the weight of the evidence and is presented in a complete and compelling manner.
- Uses sub-theses in a logical and thorough way to develop the thesis.
- Is carefully analyzed and coherently developed, which provides for interesting reading that is easy to understand.

- Provides significant insight or depth of understanding.
- Includes citations that are in an acceptable and consistent style, where the number of citations is adequate to support each argument.
- Has essentially no problem with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- Adequately answers counter arguments/examples.

B The paper:

- States an argument (thesis or sub-thesis) that is clearly supported by specific evidence.
- Has a conclusion (thesis) that is supported by the weight of the evidence.
- Does not use sub-theses in a logical and thorough way to provide for interesting reading that is easy to understand.
- Provides some insight or depth of understanding.
- Includes citations that are in an acceptable and consistent style, where the number of citations is adequate to support each argument.
- Has an isolated problem with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- Does not adequately answer counter arguments/examples.

C The paper:

- States an argument (thesis or sub-thesis) that does not address the question set.
- States an argument where supporting evidence is:
 - (16) Missing,
 - (17) incorrect or anachronistic,
 - (18) irrelevant,
 - (19) not sufficiently specific, or
 - (20) partly obscured by errors in language or usage.
- Does not have a conclusion that is supported by the weight of the evidence. Rather, the conclusion is presented in a haphazard manner or is too imprecise or general to convince.
- Does not use sub-theses in a logical and thorough way to develop the thesis. The internal logic and character of the work needs to be more clearly established and developed. Such logic is confusing or does not make sense.
- Does not include citations that are in an acceptable and consistent style.
- Includes citations that are not adequate to support an argument.
- Has a few problems with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).

D The paper:

- Merely lists, narrates or describes historical data.
- Is generalized and lifeless.
- Simply repeats superficial resources in a way that states the obvious.
- Makes little or no attempt to frame an argument.
- Includes several factual errors.
- Has many problems with language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).

F The paper:

- Is dishonest.
- Completely ignores the question set.
- Communicates no real understanding of the assigned task.
- Is confused and disjunctive.
- Is incomprehensible due to errors in language or usage (grammar, spelling, punctuation, paragraph structure, sentence structure, transitions, etc.).
- Contains very serious factual errors.

Make-up Exam Policy: No make-up exams will be given. However, if a student has a scheduling conflict or if an emergency arises, alternative arrangements will be made.

Exam Content: Exam content and point distribution will be directly correlated to the topics listed on the attached tentative class schedule (which will be covered in class). Exams will be made up of multiple choice questions (exclusively). Exams are closed book except for the allowance of one 8 1/2 X 11 sheet of paper (a "cheat sheet"). There will be a comprehensive review session before each exam.

Grading Policy: Incompletes and Withdrawals: The last day to withdraw from this course without academic penalty is February 8, 2004. However, if (a) the withdrawal is due to nonacademic extenuating circumstances and (b) the student is passing the course at the time of withdrawal, an incomplete grade may be assigned.

Syllabus Statement for Persons with Disabilities: To allow students with disabilities to have access to the learning environment at Francis Marion University, it is the intention of Francis Marion University to comply with:

- (1) the Americans with Disabilities Act of 1992,
- (2) Section 504 of the Rehabilitation Act of 1973 and
- (3) other related federal and state legislation.

Therefore, if any student needs assistance due to a disability in order to complete the course, please notify the instructor (or the staff in the Office of Student Development) as soon as possible.

TENTATIVE CLASS SCHEDULE

<u>WEEK</u>	<u>CHAPTER</u>	<u>DISCUSSION TOPICS</u>
1		Introduction
2	2	Corporations: Introduction, Operating Rules, and Related Corporations
3		
4	3	Corporations: Organization and Capital
5	4	Corporations: Earnings & Profits and Dividend Distributions
6	5	Corporations: Redemptions and Liquidations
7	2-5	Exam I
8		Review of Exam I
	10	Partnerships: Formation, Operation and Basis
9		

10	11	Partnerships: Distributions, Transfer of 11 Interests and Terminations
12	10-11	Exam II
13	12	Review of Exam II
14		“S” Corporations
15		
16	12	Exam III Position Term Paper Due

NOTE: This class schedule is intended as a guide. It can and will be changed as necessary by the instructor. The student is responsible for changes as they are announced in class.

**FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or
MODIFICATION OF AN EXISTING COURSE**

Department/School Business **Date** October 9, 2003

Course No. or level Actg 429 **Title** Tax Research

Semester hours 3 Clock hours: Lecture 3 Laboratory _____

Prerequisites Actg 327 – Federal Taxation I or permission of the instructor

Enrollment expectation 10

Indicate any course for which this course is a (an)

modification _____
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. Brad R. Johnson

Department Chairperson’s /Dean’s Signature _____

Date of Implementation _____

Date of School/Department approval _____

Catalog description.

This course focuses on applied research in Federal taxation. It examines (1) primary sources of the tax law (e.g., the Internal Revenue Code, Treasury Regulations and Supreme Court holdings) and (2) various tax research methodologies. It includes practical written assignments that (a) require application of specific primary sources and (b) must be completed using state-of-the-art, on-line, tax research databases to locate and interpret primary source materials.

- Purpose: 1. For Whom (generally?) Accounting and business majors who are interested in tax research
2. What should the course do for the student?

Teaching method planned: Lecture, discussion, and problem review

Textbook and/or materials planned (including electronic/multimedia):

Raabe, Whittenburg, Bost & Sanders. *WEST'S FEDERAL TAX RESEARCH*, Sixth Edition. South-Western College Publishing (2003), and Steuben & Turnier. *Problems in the Federal Income Taxation of BUSINESS ENTERPRISES*, Third Edition. Foundation Press (1996).

Course Content: This course focuses on applied research in Federal taxation. It examines (1) primary sources of the tax law (e.g., the Internal Revenue Code, Treasury Regulations and Supreme Court holdings) and (2) various tax research methodologies. It includes practical written assignments that (a) require application of specific primary sources and (b) must be completed using state-of-the-art, on-line, tax research databases to locate and interpret primary source materials. See the course syllabus for additional information.

When completed, forward to the Office of the Provost.

9/03

**FRANCIS MARION UNIVERSITY
SCHOOL OF BUSINESS
SYLLABUS**

Course: Tax Research

Course Number: ACTG 429

Credit Hours: Three (3)

Prerequisite: ACTG 328 or permission of the instructor

Professor: Brad R. Johnson, Ph.D., J.D., C.P.A.

Office: FH 260

Office Phone: (843) 661-1427

Office Fax: (843) 661-1432

Office E-Mail: bjohnson@fmarion.edu

Semester: Spring 2005

Class Time: Tuesday 6:00 P.M. - 9:30 P.M.

Classroom: FH 255

Office Hours: Tuesday 1:30 P.M. - 3:00 P.M.
Wednesday 1:00 P.M. - 3:00 P.M.
Thursday 1:30 P.M. - 3:00 P.M.
and By Appointment.

Course Description: This course focuses on applied research in Federal taxation. It examines (1) primary sources of the tax law (e.g., the Internal Revenue Code, Treasury Regulations and Supreme Court holdings) and (2) various tax research methodologies. It includes practical written assignments that (a) require application of specific primary sources and (b) must be completed using state-of-the-art, on-line, tax research databases to locate and interpret primary source materials.

Required Text:

Raabe, Whittenburg, Bost & Sanders. *WEST'S FEDERAL TAX RESEARCH, Sixth Edition*. South-Western College Publishing (2003).

Steuben & Turnier. *Problems in the Federal Income Taxation of BUSINESS ENTERPRISES, Third Edition*. Foundation Press (1996).

Course Objectives: The primary objective of this course is to guide each student to higher levels of learning in his/her cognitive and affective domains relative to the skills and competencies necessary to solve problems within the scope of Federal income taxation. Moving to succeeding higher levels of learning is identified by Bloom's Taxonomy as moving from Knowledge to Comprehension, to Application, to Analysis, to Synthesis, to Evaluation.

This objective is accomplished by providing students the opportunity to:

6. Use higher order thinking skills (reasoning, evaluation, problem solving and decision-making) by:
 - Using reasoning and problem solving skills to diagnose problems and to analyze formulae (rules) and features of formulae (rule requirements) to obtain the desired result.
 - Using evaluative skills to apply and test the features of formulae.

- Using analytical/decision-making skills to summarize results, draw conclusions and make recommendations.
7. Possess broad-based knowledge and skills necessary to successfully engage in business relationships by:
 - Analyzing the business environment from different perspectives (legal, economic, social, cultural and psychological).
 - Identifying the internal dynamics of groups and organizations.
 - Developing strong communication skills (listening, writing, and speaking).
 - Developing the ability to effectively work within groups (consisting of diverse members) to accomplish a given task.
 - Developing leadership skills (the ability to influence and motivate others, organize and delegate tasks, and withstand and resolve conflict).
 8. Obtain a broad appreciation of:
 - The tax structure and its role (a) as a source of revenue and (b) as a device to accomplish specific goals.
 - Ethical and societal issues from a taxation perspective.

Instructional Modality: ACC 530 is simultaneously delivered on-line and in-class through innovative, state-of-the-art (web-based) instructional and distance learning technologies. The instructional modality of the in-class section is discussion/lecture. Students that take the on-line, asynchronous web-based offering learn through study of faculty-prepared web modules and extensive web-based interaction. Both sections employ a problems-based learning approach.

Rationale: Taxation is a specialized area of study.

There are tax consequences for every business transaction. Thus, a necessary condition for competent business decision-making is an appreciation of the multidisciplinary aspects of federal income taxation. To that end, ACTG 429 provides managers and accountants who have a broad range of skill levels the opportunity to bridge the gap between the generalist and the taxation specialist. In particular, ACTG 429 provides managers and accountants with the methodology and tools to be a problem solver in the area of taxation (i.e., to accomplish tax research).

Intended Audience: Generally, ACTG 429 is designed (a) for managers who desire to *enhance the quality* of their decision-making by preparing themselves to have greater insight into the tax consequences of their decisions and (b) for accountants who desire to *enhance the quality* of the tax accounting services that they provide either to the public or to employers who have a wide spectrum of business taxation issues. More specifically, ACTG 429 is designed for management and accounting generalists who desire to be more involved in the field of taxation (i.e., to be a problem solver).

Expected Student Outcomes: Upon completion of this course, students should be able to:

1. **IDENTIFY** sources of legal and ethical standards that guide those who engage in tax practice.
2. **RECOGNIZE** the importance of a systematic approach to tax research.
3. **DISCUSS** the sources of the federal tax law.
4. **IDENTIFY** how computer resources affect the conduct of tax research.
5. **DESCRIBE** in detail the nature and structure of the statutory sources of the tax law, including the Constitution, tax treaties, and the *Internal Revenue Code*.
6. **DELINEATE** how statutory tax law is created and how tax research resources are generated in this process.
7. **DISCUSS** how the tax researcher can carefully interpret the *Internal Revenue Code*.
8. **DISTINGUISH** among the structure, nature, and purpose of Regulations, Revenue Procedures, and IRS Rulings.
9. **DESCRIBE** the structural relationship among the federal courts that hear taxation cases.
10. **USE** proper citation conventions for each of the courts that hear tax cases.

11. **IDENTIFY** the function of the citator in the tax research process.
12. **USE** the basic and advanced citator functions of an online citator.
13. **DISTINGUISH** between the major features of annotated and topical tax services.
14. **RECOGNIZE** the correct citation form for tax periodicals.
15. **IDENTIFY** Internet sources of tax information.
16. **PREPARE** a standard format (IRAC) for the construction of a file memorandum to contain the results of one's research efforts and professional judgment.
17. **IDENTIFY** several fundamental tenets of tax planning for optimizing tax liabilities.
18. **DISCUSS** the organizational structure of the Internal Revenue Service and administrative procedures relative to an Internal Revenue Service audit and the appeal processes.
19. **IDENTIFY** various penalties that may be applied to tax practitioners who fail to perform as directed by the Internal Revenue Service and related computations of interest charges.
20. **IDENTIFY** various penalties that may be applied to taxpayers whose returns reflect improper amounts, and related computations of interest charges.
21. **USE** critical thinking and reasoning skills within a legal and regulatory environment (e.g., tax practice), the steps of which include:
 - defining the tax issues arising from a set of facts surrounding a business transaction,
 - identifying the rules of law that apply to said set of facts,
 - applying the rules of law to a set of facts for the purpose of formulating a conclusion of law as to the taxation effects of said business transaction, and
 - effectively communicating a well reasoned conclusion in oral and written form.

Teaching Philosophy and Attendance Policy:

IN GENERAL

I believe the goals of education include:

- To teach students to think creatively.
- To authenticate learning (i.e., to engage learners in constructing knowledge by accessing and storing information in a manner similar to the manner by which such knowledge will be prospectively recalled and employed).
- To strengthen communication skills.

I have adopted an educational philosophy where the choice of instructional practice (e.g., mode of instructional delivery) is dependent on the specific set of learning outcomes desired. Under this philosophical approach, the mode of instructional delivery is merely a means to an end. That is, the choice of a particular teaching practice is driven by course-specific learning outcomes (i.e., competencies that students should be able to demonstrate when they have completed the requirements of the course). I practice my educational philosophy by designing a course in a two-step process. First, student outcomes are identified. Second, instructional delivery systems are chosen with the expectation that students who make a reasonable effort will ultimately be able to demonstrate the desired outcomes.

In structuring this course, my primary objective is to design, create and monitor a continually exciting and challenging student-focused learning environment for all students who enroll. I believe that understanding, comprehension, and critical thinking are enhanced by incorporating elements of good learning within the course framework. Here, an important element of good learning is social interaction (as manifested by a variety of forms and modes of communication).

As part of the structure of this course, each student is expected to satisfy a set of course requirements that focuses on student learning. In satisfying the requirements of this particular course, a student will participate in a variety of pedagogic/andragogic activities including:

- Individual study of handouts, the text and ancillaries (a study guide and solutions manual).
- Active participation in stimulating class discussions.
- Collaborative group study.
- Application of state-of-the-art research technology (CCH Internet Tax Research Network, Lexis-Nexis and ABI Inform).

Within this framework, I employ the Socratic method of instruction, which results in a collaborative (or interactive) student learning experience. Under this approach, during each class day, interactive discussion with an “expert” group of students is used to promote understanding and the application of various concepts. Within this context, students:

- Obtain practice in handling conflict, ambiguity, uncertainty and complexity.
- Share information and construct knowledge as active problem solvers.
- Demonstrate an understanding of fundamental concepts, which more easily leads to the mastery of a subject.
- Are more motivated to be prepared for class.

By employing the Socratic dialogue technique, students are guided toward the mastery of a particular concept by urging them to articulate such concept in their own words. Within this context, the process of thinking out loud (of actively struggling with concepts to transform vaguely formed private thoughts into public words) necessarily enhances comprehension. In the opinion of many: A person may not truly understand a particular concept until such person can articulate it to another.

The use of this Socratic technique creates a dynamic classroom environment. Within this context, the “expert” group of students and I work together (a) to reinforce assigned materials and (b) to enhance the learning process. I pose a question, usually factual in nature, but requiring higher order thinking skills. The responsibility of being an “expert” on a topic encourages students to actively participate in the learning process. All “expert” team members have a vested interest in being able to communicate an appropriate response, since interdependence exists between team members in the form of a common group outcome (stimulating/challenging discussion and common group grade).

Finally, as a result of the use of this Socratic methodology, throughout the teaching and learning process, I:

- Spend less time lecturing and more time observing, assisting, explaining, correcting and evaluating.
- Act as a coach, assisting the student learners in becoming aware of the steps in their thinking processes.
- Perform “an act of brain surgery, which allows each student to fill the classroom with his/her intelligence” (in the words of Professor Kingsfield, *The Paper Chase*).

Students are expected (but not required) to attend all scheduled classes. Students are also expected to read (and be prepared to discuss) the material listed on the attached tentative schedule (or an amended schedule if the attached tentative schedule is amended). Students should plan on spending at least 3 hours outside of class for every class hour.

I do not open the truth to one who is not eager.

■ Confucius

In-Class Testing and Evaluation (Grading): There will be three 100-point exams. In addition, each student will have one (1) 150-point research assignment and group assignments worth 150 points. Total possible points will be 600. Your course grade will be determined by taking the total of your points earned and dividing by 600. A ten point grading scale will be used, as follows.

<u>POINTS AVAILABLE</u>		<u>GRADING SCALE</u>	
3 Exams @ 100 points each	300	90 - 100 = 540 - 600 = A	
Group Assignments (5)	150	80 - 89 = 480 - 539 = B	
1 Research Assignment	150	70 - 79 = 420 - 479 = C	
	—	60 - 69 = 360 - 419 = D	
Total	600	Below 60 (359 points)= F	

Research Assignments: Each student will choose one research assignment from the Steuben & Turnier's *Problems* text, where such research assignment requires the student to apply specific primary sources and to complete such assignment by using state-of-the-art, on-line, tax research databases to locate and interpret primary source materials. A more detailed set of requirements and a grading rubric that identifies the criteria for evaluating the research assignment will subsequently follow.

Purpose of Research Assignment

The completion of this assignment will allow students to do the following.

- Stop being passive students who memorize and instead become active problem solvers within the context of a professional discipline (i.e., taxation accounting).
- Recognize issues and establish propositions within a professional discipline (i.e., taxation accounting).
- Enhance professional reading comprehension skills.
- Develop technologically advanced information retrieval and access skills by using the CCH Internet Tax Research Network.
- Practice in writing concise, flexible prose.
- Mature as critical/logical thinkers (i.e., to think in terms of abstractions by attending to the form of logical argument without dependence on a specific example).
- Acquire the ability to imagine the worldly points of view of other thinkers, rather than seeing the world from a single point of view - namely, their own.
- Reject superficial one-right-answer thinking and initiate the kind of dialectic interplay between opposing views that leads to intellectual growth.
- View the legal profession as a field of complex issues to be studied, rather than a set of facts (or rules) to be memorized.
- Weigh, synthesize and reshape information to form logical, cohesive arguments and thereby think from multiple perspectives.
- Become more skilled at focused argumentation.
- Realize that an historical perspective is essential to an understanding of current ideas and that leading ideas and paradigms change over time.
- Evaluate the authoritative character of sources of information based on established criteria.

Group Assignments: Students will be assigned to five (5) class sessions during which particular chapters will be discussed. As a group, students assigned to a particular chapter will be required to:

- (1) Attend each class period, during which the assigned chapter is discussed, and
- (4) Orally respond to in-class questions with respect to the chapter material being presented.

Generally, each member of the group will receive the same grade. Each group oral presentation will be worth 40 points.

Purpose of Group Activity

Groups are established to allow the extension of an andragogical learning experience. In this case, group study supplements the pedagogical approach of the conventional classroom and cultivates the positive characteristics of the adult graduate student. I assign students to collaborative learning teams under the assumption that students teach each other and learn from each other. I maintain that this collaborative effort is an important part of a student's learning experience and results in the following benefits:

- Team members develop friendships that support the learning process.
- Collaborative and cooperative learning has a positive effect on student achievement, multiethnic relationships, self-esteem, and attitude toward course content. (Cooperative learning occurs when all members of a learning team contribute to each other's learning.)
- Collaborative group outcomes promote effective utilization of the divergent skill levels of group members.
- Group members are actively engaged in the learning process, which makes the learning process more relevant and interesting.

Evaluative Criteria for Group Assignments

Groups will be evaluated based upon whether each member of the group:

- Was present and arrived on time.
- Appeared enthusiastic and eager to answer questions and discuss the material (where such performance may have been contagious and may have inspired others to participate).
- Communicated clearly and demonstrated a significant depth of understanding with respect to the material

being discussed.

Exam Content: Exam content and point distribution will be directly correlated to the topics listed on the attached tentative schedule. Exams will be made up both FILL-IN-THE-BLANK and ESSAY questions. All exams are open book and will be conducted in the library.

Grading Policy: Incompletes and Withdrawals: The last day to withdraw from this course without academic penalty is November 8, 2004. However, if (a) the withdrawal is due to nonacademic extenuating circumstances and (b) the student is passing the course at the time of withdrawal, an incomplete grade may be assigned.

Syllabus Statement for Persons with Disabilities: To allow students with disabilities to have access to the learning environment at Francis Marion University, it is the intention of Francis Marion University to comply with:

- (4) the Americans with Disabilities Act of 1992 (as amended),
- (5) Section 504 of the Rehabilitation Act of 1973 (as amended) and
- (6) other related federal and state legislation.

Therefore, if any student needs assistance due to a disability in order to complete the course, please notify the instructor (staff in the Office of Student Development) as soon as possible.

TENTATIVE CLASS SCHEDULE

<u>WEEK</u>	<u>CHAPTER</u>	<u>DISCUSSION TOPICS</u>
1		Introduction
2	1	An Introduction to Tax Practice
3	2	Tax Research Methodology

4	3	Constitutional and Legislative Sources
5	4	Administrative Regulations and Rulings
6	5	Judicial Interpretations
7		Exam I (Chapters 1-5, inclusive)
8	6	Citators and Other Finding Devices
9	7	Published Tax Services
10	8	Computer Tax Services
11	9	Tax Journals and Newsletters
12		Exam II (Chapters 6-9, inclusive)
13	10	Communicating Research Results
	11	Tax Planning
14	12	Tax Practice and Administration: Working with the IRS
15	13	Tax Practice and Administration: Sanctions, Agreements, and Disclosures
16		Exam III (Chapters 10-13, inclusive) Research Assignment #1 Due

NOTE: This class schedule is intended as a guide. It can and will be changed as necessary by the instructor. The student is responsible for changes as they are announced in class.

FRANCIS MARION UNIVERSITY DESCRIPTION OF PROPOSED NEW COURSE

Department/School: Mass Communication Date: 10/10/2003

Course No. or Level: SPC 301 Title: Small Group Methods and Course Discussion

Semester hours: 3 Clock hours: Lecture: 3 Laboratory:

Prerequisites: Psychology 206

Enrollment expectation: 20-24

Indicate any course for which this course is a (an)

modification None
(proposed change in course title, course description, course content or method of instruction.)

substitute None
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate None

(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Bryan Fisher

Department Chairperson's/Dean's Signature _____

Provost's Signature _____

Date of Implementation Fall 2004

Date of School/Department approval _____

Catalog description: Small Group Methods and Discussion provides students with the opportunity to explore and apply research in small group communication. Students will learn the skills necessary to participate effectively in small groups. Special attention will be given to the role and function of decision-making in groups. Other topics to be covered include (but are not limited to) leadership, power, and conflict management.

Purpose: 1. For Whom (generally?)

As group work is a vital part of nearly every profession, this course will benefit a variety of students and majors. This course is designed for any

student who wishes to have a better understanding of group dynamics and seeks to acquire skills to participate effectively in group situations. This course will fulfill one of the requirements for a Speech collateral.

2. What should the course do for the student?

SPC 301 should provide the student an understanding of the benefits and challenges of working in groups. Specifically, students will learn to apply specific group skills to negotiate a potentially wide range of perspectives and work cooperatively toward quality decisions. Students will learn to value group work and acquire skills to participate effectively.

Teaching method planned:

The course will be lecture/discussion based. As often as possible the class will engage in a variety of small group activities that will not only help students to apply the concepts discussed in lectures and readings, but also help them practice the skills necessary to fulfill their semester-long group project. Because success in group work is largely based on practical experience, it is vital to give students as much experience as possible. Ideally, class periods involve lecture, activity, and debriefing.

Textbook and/or materials planned (including electronic/multimedia):

Text: Rothwell, J. Dan. *In Mixed Company: Small Group Communication*. 4th ed. New York: Thomson Learning, 2001.

Other Materials: Video tape will often be shown to illustrate concepts discussed. Video will illustrate concepts such as conflict, nonverbal communication, delivery, group roles, pressure to conform, groupthink, and others.

Course Content: (Please explain the content of the course in enough detail so that the Academic Affairs Committee can make an informed judgement. Include a syllabus for the course.)

The course is designed to introduce students to the concepts and skills necessary to participate effectively in groups. The semester-long group project is comprised of incremental steps that offer opportunities for students to practice new skills. Throughout this project, group members will work cooperatively to identify and analyze a campus or community problem and propose a feasible solution. Students will be asked review and critique the work done by other groups in the class. Each student will keep a journal in which she or he will offer insight and analysis of her or his particular group experience

in light of the group communication concepts discussed in class. Students will also take three exams that cover reading, lecture, and discussion material.

SPC 301 Small Group Methods and Discussion

Professor: Bryan Fisher
Phone: ext. 1686
Office Hours:

Office: CEMC 111f
E-mail: bfisher@fmarion.edu

Course Overview

Small Group Methods and Discussion provides students with the opportunity to explore and apply research in small group communication. Special attention will be given to the role and function of decision-making in groups. Other topics to be covered include (but are not limited to) leadership, power, and conflict management.

Course Objectives

Specifically, this course will help you:

- Develop an understanding of the theories and principles of group communication and leadership.
- Improve your problem solving and decision-making skills.
- Understand what important roles you and other members of your group can play in the group and leadership process.
- Develop your skills in understanding, analyzing, and evaluating small group communication.
- Learn how to participate effectively in a group project which involves goal setting, planning, analyzing, writing and delivering an organized presentation.

Required text:

- Rothwell, J. Dan. *In Mixed Company: Small Group Communication*. 4th ed. New York: Thomson Learning, 2001.

GENERAL POLICIES

ATTENDANCE: Because communication courses depend on interaction, attendance is mandatory. You have two "free" absences. Each unexcused absence beyond 2 will lower your final course grade by 1/3 of a letter grade (e.g., from a B+ to a B). **NOTE:** excused absences require some sort of official documentation. Further, excused absences count as "free" absences. For example, if you are sick for two days early in the semester (and have documentation for this), these absences will not count against your grade. However, you have used your "free" absences, and any further absences must be excused.

LATE WORK: All assignments are due at the beginning of class. Late work will not be accepted except under serious circumstances. Computer/printer problems are not valid excuses for late work. Plan ahead.

PARTICIPATION: Participation is an important element of any communication course. In this class, 10% of your course grade is devoted to participation. I take this requirement seriously. Each student is expected to participate regularly in class activities and discussions. You earn participation credit by:

- volunteering to take part in class activities when volunteers are sought.
- asking/answering questions during lectures and discussions.

- doing anything else that contributes to the productive flow of class.

I will let you know of any additional items that may impact your participation grade as they arise.

You lose participation credit by:

- arriving late to class.
- being disruptive while anyone else has the floor.
- avoiding participating in class activities.
- saying nothing during discussions.
- doing anything else that detracts from the productive flow of class.

REMEMBER THIS: DO NOT assume you begin with full participation credit simply by showing up to class. You must EARN it.

ACADEMIC MISCONDUCT: Any form of cheating and/or plagiarism is unacceptable and will not be tolerated. You are expected to uphold the responsibilities detailed in the FMU student handbook. Failure to do so may result in failure on the assignment in question and possibly in the entire course.

ASSIGNMENTS AND GRADING

Professional-quality work is expected from students in SPC 301. All assignments should be word-processed. Below is a brief listing of assignments and their values.

Grading Scale (based on percentages)

A	90-100	B+	87-89
B	80-86	C+	77-79
C	70-79	D+	67-69
D	60-66	F	Below 60

Assignments

Exams: Students will complete three exams. Questions may include, but are not limited to, true/false, multiple choice, and short answer.

Exam 1 (Chapters 1-3).....	(10%)
Exam 2 (Chapters 4-7).....	(15%)
Exam 3 (Chapters 8-10).....	(15%)

Group Project:

Group Project Proposal.....	(5%)
Group Project Report.....	(15%)
Group Response Paper.....	(10%)
Group Presentation.....	(20%)

Class and Group Participation: Journal (10%)

In addition to the above information about participation, each student in SPC 301 will complete an individual journal, due three times during the semester. As a participant in SPC 301, you will be assigned to a small group for the entire semester. As you begin to work with these new individuals, I would like you to keep a journal of your group activities for the semester. You should complete this journal after *each* group meeting you have with your group mates, including meetings we have in class. Each entry should be typed in paragraph form, single-spaced, use normal font and 1” margins and should

be at least 3/4 page in length (this is a minimum suggestion). The best entries are those which demonstrate sustained thought and analysis and careful attention to specifics and group development.

In your journal writings you should identify/discuss:

1. The particulars of the meeting—who, what, when, where, and why. What needs to be completed by next time and by whom?
2. An evaluation of the meeting—was it productive, unproductive, why, what should be improved, etc.
3. Explain how you see some of the concepts we've discussed in class become evident in your group.
4. Discuss how you feel about being in your group. What should/can be changed and how?
5. Identify any successes or positives you have about your group.
6. Identify any problems or concerns you have about your group.
7. How do you feel about yourself as a group member and as a student participating in this class? What are your duties and responsibilities?

8. How do you feel about each group member's participation? Be specific. What are the duties and responsibilities of each person? Explain any non-participation very specifically. Should any group member's grade on any portion of the project be lowered for any reason? Please be specific.
9. How did the proposal go (after the fact)?
10. How did the written report go (after the fact)?
11. How did the interview and response paper go (after the fact)?
12. How did the presentation go (after the fact)?
13. How did each exam go (after the fact)?
14. Any other issues you would like to discuss.
15. After your participation in the group project, please write 2-3 pages in your journal summarizing what you have learned this semester about yourself as a group member, about your classmates, about working in a group for an extended period of time, and about the course in general (what you liked and what you didn't, etc.)

Tentative Weekly Calendar: I reserve the right to modify the following tentative calendar based on class interest and student needs. All changes will be announced in class. Readings should be completed before class.

This schedule is for two days per week.

UNIT ONE: INTRODUCTION TO GROUP COMMUNICATION

- Day 1 Course Orientation
- Day 2 Introduction to Communication and Communication Competence
READ before class: Chapter 1
- Day 3 Communication Competence
- Day 4 Groups as Systems
READ before class: Chapter 2
- Day 5 The Influence of Size, Interconnectedness, and Adaptability on Groups
- Day 6 Group Development
READ before class: Chapter 3
Meet Your Group and Discuss the Project!

ONGOING ISSUES:

Do your individual **Journal** writing
Leader(s) should complete **Group Meeting Guides** before *each* meeting

- Day 7 Group Development (cont.)
- Day 8 **EXAM ONE** (Chapters 1-3)

UNIT TWO: GROUP PROCESSES

- Day 9 Effective Decision Making and Problem Solving
READ before class: Chapter 7
- Day 10 Effective Decision Making (cont.)
- Day 11 Defective Decision Making
READ before class: Chapter 6
- Day 12 Groupthink
- Day 13 Defensive vs Supportive Group Climate
READ before class: Chapter 4
DUE: GROUP PROPOSAL with Group Meeting Guides
- Day 14 Competition vs Cooperation

DUE: Individual Journal

Day 15 Structuring Cooperation in the System

Remember the ONGOING ISSUES:

Do your individual **Journal** writing

Leader(s) should complete **Group Meeting Guides** before *each* meeting

Day 16 Creative Problem Solving

Day 17 Group Roles

READ before class: Chapter 5

Day 18 Leadership

Day 19 **EXAM TWO** (Chapters 4-7)

UNIT THREE: POWER AND CONFLICT

Day 20 Power in Groups

READ before class: Chapter 8

Day 21 Power (cont.)

Day 22 Power: An Architect of Conflict

READ before class: Chapter 9

DUE: GROUP PROJECT with Group Meeting Guides

Day 23 Power and Conflict (cont.)

DUE: Individual Journal

Day 24 **GROUP PROJECT INTERVIEWS**

Remember the ONGOING ISSUES:

Do your individual **Journal** writing

Leader(s) should complete **Group Meeting Guides** before *each* meeting

Day 25 Conflict Management

READ before class: Chapter 10

Day 26 Conflict (cont.)

Remember the ONGOING ISSUES:

Do your individual **Journal** writing

Leader(s) should complete **Group Meeting Guides** before *each* meeting

Day 27 **DUE: GROUP RESPONSE PAPER** with Group Meeting Guides

Provide multiple copies.

Day 28 Group Presentations

Day 29 Group Presentations

Day 30 Course Evaluations and wrap up
DUE: Individual JOURNAL and Group Meeting Guides

Final Exam: **EXAM THREE**

GROUP PROJECT SEMESTER ASSIGNMENT

Assignment

1. As a group, members are to identify a campus or community problem or issue needing attention. No two groups will be allowed to pursue the same topic, so secure approval from your instructor early before proceeding.
2. The group will need to do a careful analysis of the problem looking for its causes, contributing factors and any other attempts that have been made to correct the issue. Examples of possible issues might be: student involvement in campus activities, student retention, grade inflation, vandalism, low-income housing, affordable day care, etc.
3. After a careful analysis of the problem, your group must prepare a feasible proposal for addressing the issue. Your solution must fit the needs and priorities of the campus community and/or Florence community. It must also be feasible and financially responsible.

Variation. Perhaps in your analysis you will become aware of a group already dealing with this issue. You may choose to tailor your proposal to the needs and mission of that organization.

4. The finished proposal should be ready for immediate (if hypothetical) implementation. This means all the who, what, where, whys and hows should be carefully planned. In addition, all potential drawbacks of the proposal must be considered and weighed against the possible benefits.

Method: The project is broken into four specific steps.

1. By -----, groups must submit a Project Proposal of 3 pages, typed, double-spaced. The proposal should be written with the following headings:
 - a. Statement of the Problem. This section should provide a precise and clear statement of the problem the group has decided to address.
 - b. Analysis of the Problem. This section should include relevant research on the nature of the problem, the significance of the problem, who it affects, how long it has existed (any historical information, examples, etc.), its causes and contributing factors, and its effects on the community. The group will want to consult both local sources (including interviews) and relevant library research.
 - c. Criteria. This section should lay out a clear set of criteria by which any solutions will be evaluated. This will entail a careful consideration of the needs of those affected by the problem, community concerns and standards, issues of feasibility, and financial limitations.
 - d. Include the Group Meeting Guides as additional pages.

Hints:

- a. Do not recommend solutions at this point. A careful analysis of the problem is paramount before considering what should be done.
 - b. Avoid dividing the work for the project proposal by the above headings. All group members should be contributing to each section. Instead, divide the work by sources to be consulted, or topics to be addressed.
2. After considering feedback from your instructor on the group proposal, group members will begin the work of preparing a Project Report. Multiple copies are due on Monday April 7. One copy is for your instructor and the others will be given to another group for evaluation. Provide a copy to me. The report should be 8-10 pages, typed, and double-spaced with 1" margins. It should be written using the following headings:

- a. Statement of the Problem. This section can be drawn from the project proposal, incorporating any needed changes based on feedback from your instructor.
- b. Analysis of the Problem. This section can be drawn from the project proposal, incorporating any needed changes and additions based on feedback from your instructor.
- c. Criteria. This section can be drawn from the project proposal, incorporating feedback from your instructor.
- d. Analysis of Alternatives. This section should discuss any attempts at eliminating the problem that have already been tried and what the strengths and limitations of those attempts have been. In addition, this section should address solutions that the group considered, but later found unacceptable, explaining why the group decided these solutions were unworkable.
- e. Recommendations. This is where the group will outline its recommendations for handling the problem and defend its recommendations against potential attacks.
- f. Implementation. In this section, the group will delineate a plan of implementation. This will describe in time-line form how the recommendations would be carried out. That is, once the group members have decided *what* needs to be done, they must decide *how* it might be accomplished.
- g. Include the Group Meeting Guides as additional pages.

Hints:

- a. Resist the temptation to divide the group work by the headings provided. To avoid logistical problems, all members should be contributing to each section. Divide the work by sources to be consulted, or topics to be addressed.
 - b. After making a decision about what needs to be done, the group should plan another meeting where members take turns at playing devil's advocate. That is,

try to identify problems with your recommendation. What objections might be raised about the report? Be sure the group can defend against possible attacks before finalizing recommendations.
3. The third step in the Group Project will be to analyze another group's report. Groups will exchange reports. On -----, after reading the report your group has been assigned, group members will have the opportunity to ask questions of the other group concerning its report. Group members will then write a 3 page Response. The response is due on ----- . It should be typed, double-spaced with 1" margins, and use the following headings:
- a. Summary. Include a brief summary of the group's project proposal, including the statement of the problem and recommendations.
 - b. Strengths. Identify the strengths of the report. Is the statement of the problem clear and the analysis of the problem convincing? Why are the criteria reasonable? Why are recommendations feasible and suitable? What evidence is there that recommendations would prove successful?
 - c. Weaknesses. Identify potential problems with the report. What significant contributing factors has the group overlooked, or failed to provide convincing evidence for in the analysis of the problem? Are the criteria too vague, or unreasonable? Why? Do you think the recommendations appear to address the problem appropriately (neither too extreme nor too modest) without causing further problems? Why not?

- d. Plan of Action. As a decision-making body, would your group accept the recommendations, reject the recommendations, or accept the recommendations with modifications? What, if any, modifications would the group recommend?
 - e. Include the Group Meeting Guides as additional pages.
4. The culmination of your work this semester will be your Group Presentation of your project proposal. As a group you should determine the appropriate audience or organization for your proposal and deliver an organized and creative presentation with a clear introduction, body with main points, transitions, evidence and citations, visual aids, and conclusion. Each group member should have a speaking role and the presentation including any audio-visual aids should take no more than 25 minutes plus a five-minute question and answer session. Submit a detailed group outline and bibliography before the presentation. This should be one group outline, not several individual outlines.

Hints:

- a. Be creative. 25 minutes can be a long time to listen to a report that does not capture the attention of the audience.
- b. Incorporate the feedback from classmates and instructor during the interview and response paper.
- c. Tailor your message to your audience.
- d. Be organized. 25 minutes is a short amount of time and you will not be able to read through everything you submitted in the report. Make intelligent choices and be able to defend your choices.
- e. Practice your delivery. Deliver your presentation extemporaneously demonstrating the characteristics of effective speaking. DO NOT READ.
- f. Be detailed in your outline and complete the outline and bibliography as a group. Include thesis statements, transitions, summaries, source citations.

Grading:

- 1. The Project Proposal is worth 5% and should be submitted with completed Group Meeting Guides for each meeting to date. I will be looking for a specific problem (neither too broad nor too narrow) stated precisely. The problem identified should be of import and substance. The analysis of the problem should identify the main causes of the problem and its effects on the community. The criteria should be reasonable and reflect community standards. This section should be thoroughly researched and all sources documented in MLA format (including a bibliography). It should be well-written and demonstrate a sophisticated understanding of the problem.

All group members will receive the same grade on the project proposal. The only exception would be lack of participation by one or more group members, substantiated in the journal entries of each group member and the group meeting guides. As a result, the non-participating group member's score would be lowered appropriately.

2. The Project Report is worth 15% and is the group's written statement on the project, submitted with completed Group Meeting Guides for each meeting to date. The group should incorporate feedback provided on the proposal into the report. I will be looking for a clear analysis of the problem, as described above. The report should provide reasonable and feasible recommendations given the nature of the problem and its effects. The recommendations should not themselves cause further problems and should be utterly defensible. Implementation should be realistic and well-thought out. The report should be well-written and thoroughly researched, using MLA format.

All group members will receive the same grade on the project report. The only exception would be lack of participation by one or more group members, substantiated in the journal entries of each group member and the group meeting guides. As a result, the non-participating group member's score would be lowered appropriately.

3. The Response is worth 10% and should be submitted with completed Group Meeting Guides. The group is expected to consider carefully all possible drawbacks and benefits of the other group's proposal. These should be weighed against each other to determine the worth of the recommendations. The response requires critical thought and careful consideration. How realistic is the proposal? If submitted to a decision-making body capable of carrying out the plan, would it be accepted? Why, or why not?

All group members will receive the same grade on the response paper. The only exception would be lack of participation by one or more group members, substantiated in the journal entries of each group member and the group meeting guides. As a result, the non-participating group member's score would be lowered appropriately.

4. The Group Presentation is worth 20% and is the group's final statement on the project, *submitted with a detailed outline of the group presentation and a bibliography* in correct format. The group should incorporate feedback from classmates and the instructor during the interview session and from the response paper. I will be looking for the elements mentioned in the project report description above, in addition to polish and improvement. Exceptional communication skills are expected and creativity is encouraged. Presentations should be 25 minutes long plus a five-minute question and answer session, including any audio-visual materials.

All group members will receive the same grade on the group presentation with two possible exceptions: 1) Delivery problems by one or more group members will lower the score of that individual, not the entire group. 2) Lack of participation by one or more group members during the presentation planning process, substantiated in the journal entries of each group member and the group meeting guides, will lower the score of the non-participating group member. NOTE: Lack of participation by a group member during the presentation WILL have an effect on the group grade.

5. The Journal is an individual document, submitted three times during the semester and along with class participation is worth a total of 10%. The journal is the key to successful completion of this course. The journal should substantiate the participation and development of the individuals and the group over the course of the entire semester. Receiving the entire group score on the group project assignments listed above will depend on two criteria: 1) Thoughtful and careful development of this journal over the course of the semester (as opposed to the night before it's due) and 2) substantiation by your classmates that you did indeed participate fully in

the project. The journal serves as a tool to document your experiences, to evaluate your classmates' participation, and to trace the development and evolution of your group colleagues into a cohesive unit. The grading criteria will follow the guidelines provided earlier in this document.

Group Meeting Guide

The group leader is responsible for filling out a Group Meeting Guide each time the group meets. Group leadership responsibilities should be rotated so that each member has an opportunity to lead the group at least once. The group meeting guide will help structure the group and keep everyone on the same page. All guides should be submitted at times noted on the syllabus.

Date:

Time:

Location:

Group Name:

Participants at Meeting: (each person please sign)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

Issues/Topics to be covered (agenda):

Group Meeting Results expected:

Who discussed what?

Decisions made?

For next time?

Next meeting scheduled?

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department/School English, Modern Languages, Philosophy **Date** February 12, 2004

Course No. or level 345 **Title** Issues in African-American Literature

Semester hours 3 Clock hours: Lecture 3 Laboratory _____

Prerequisites English 200

Enrollment expectation 25 Students

Indicate any course for which this course is a (an)

modification _____
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. William Ramsey

Department Chairperson's/Dean's Signature _____

Provost's Signature _____

Date of Implementation Spring 2005

Date of School/Department approval February 17, 2004

Catalog description:

345 Issues in African-American Literature (3) (Prerequisite: 200) S. Introduction to some major topics in African-American literature.

Purpose: 1. For Whom (generally?)

English 345 will fulfill the general education requirement for all students. The course will also serve as a 300-level elective for students completing the English major and minor.

2. What should the course do for the student?

As a themes course, 345 can serve as an entrance into black literature for general students. Whereas Eng 311 (African-American Literature) is a historical survey, this course will sample key issues and topics in the field (selected according to interests of the instructor).

Many students are more issues-oriented than fans of literary history.

Eng 345 and 311 would not be sequential or have the other as a prerequisite. They are different kinds of literary study that can build upon each other without overlapping. For instance, after exposure to some key topics in 345, students then might want to learn the full chronological sweep of the field. Conversely, after learning the history of black literature in Eng 311, students then might want to pursue some thematic issues for their own sake.

Eng 345 would be an entirely different course than Eng 445 (Advanced Study in Multicultural Literature), which is taken by advanced English majors at a skills level greatly higher than that of general students taking lower-level electives. Also, that is not strictly a black literature course, for under the rubric “multicultural” there often are other ethnic representations.

Note that whereas large universities typically have a 2-course historical survey offering, that is not recommended here. With fewer students, we would have less interest in so much literary history.

Teaching method planned:

This course will typically involve a combination of lecture, discussion and student presentation.

Textbook and/or materials planned (including electronic/multimedia):

Texts:

Charles W. Chesnutt, *Conjure Tales*

Ernest Gaines, *The Autobiography of Miss Jane Pittman*

Ishmael Reed, *Flight to Canada*

Booker T. Washington, *Up from Slavery*

Richard Wright, *Black Boy*

Maya Angelou, *I Know Why the Caged Bird Sings*

Alice Walker, *The Color Purple*

Toni Morrison, *Sula*

Ntozake Shange, *For Colored Girl Who Have Committed Suicide...*

Course Content: (Please explain the content of the course in enough detail so that the Academic Affairs Committee can make an informed judgement. Include a syllabus for the course.)

See Attached

When completed, forward to the Office of the Provost.

9/03

Catalogue Description:

345 Issues in African-American Literature (3) (Prerequisite: 200) S. Introduction to some major topics in African-American literature.

Explanation:

This themes course can serve as an entrance into black literature for general students. Whereas Eng 311 (African-American Literature) is a historical survey, this course will sample key issues and topics in the field (selected according to interests of the instructor).

Many students are more issues-oriented than fans of literary history.

Eng 345 and 311 would not be sequential or have the other as a prerequisite. They are different kinds of literary study that can build upon each other without overlapping. For instance, after exposure to some key topics in 345, students then might want to learn the full chronological sweep of the field. Conversely, after learning the history of black literature in Eng 311, students then might want to pursue some thematic issues for their own sake.

Eng 345 would be an entirely different course than Eng 445 (Advanced Study in Multicultural Literature), which is taken by advanced English majors at a skills level greatly higher than that of general students taking lower-level electives. Also, that is not strictly a black literature course, for under the rubric “multicultural” there often are other ethnic representations.

Note that whereas large universities typically have a 2-course historical survey offering, that is not recommended here. With fewer students, we would have less interest in so much literary history.

Enrollment & Student Demand:

This course would have the same enrollment patterns of Eng 311, which draws mostly nonmajors seeking a knowledge of their heritage, a handful of English Education majors, and some English majors (and minors).

Enrollment in Eng 311 recently has been rising, suggesting increased student interest. During university enrollment declines in the late 1990s, Eng 311 was offered only once a year typically to 15-20 students. In recent semesters those figures have climbed to 25+ students per class, even with this year's two-semester offering. Further, general students have been asking the Eng 311 instructor why FMU does not offer more courses in black literature. Also, some exit interviews of graduating majors indicate desire for more black literature than we now have.

Eng 345-B
MWF 9:30-10:20, FH140A

Spring 2005
Dr. William M. Ramsey
Office: FH 119
661-1506 (work)

Texts:

Charles W. Chesnutt, *Conjure Tales*
Ernest Gaines, *The Autobiography of Miss Jane Pittman*
Ishmael Reed, *Flight to Canada*
Booker T. Washington, *Up from Slavery*
Richard Wright, *Black Boy*
Maya Angelou, *I Know Why the Caged Bird Sings*
Alice Walker, *The Color Purple*
Toni Morrison, *Sula*
Ntozake Shange, *For Colored Girl Who Have Committed Suicide...*

667-5095 (home)
wramsey@fmarion.edu
wilramsey@aol.com

Policies

Prerequisite: Freshman composition must be completed satisfactorily.

Attendance: ***Academics are a primary not a secondary responsibility.*** If you miss more than 6 classes—for any reason—you will be dropped. You are responsible for knowing your cut and tardy situation—check with me when in doubt. No absences are “excused” because 6 cuts are an “absolute” limit. SAVE YOUR CUTS for expected and UNEXPECTED circumstances (medical, family, auto, military, athletics, and school representation), and ***assume you will face such circumstances.***

Tardies: 2 tardies = 1 cut (a “tardy” is arriving late or leaving early)

Final Exam: The exam is at the officially scheduled time. Missing it without official approval of the department chair results in failure in the course. Excuses must be for highly serious reasons, not for personal or job convenience.

Late Work: When you take longer than your classmates to complete an assignment, you gain unfair advantage. That is why late work is accepted with a deduction of 5 pts. per day (10 pts. per weekend)—to remove the unfair advantage. Work becomes late at the end of a class. No work is accepted after the final exam, when the course is over.

Ms. Specs: Assignments written in pencil (other than pop quizzes) fail automatically.

Plagiarism: Plagiarism is treated variably. That committed out of accident or clumsiness results in some loss of points per instance. That committed intentionally to defraud the curriculum is treated severely and can result in automatic assignment failure, course failure, and judiciary proceedings.

Grading: 3 unit tests = 60%; pop quizzes = 20%; research = 20%

Scale: 90-100 = A, 80-89 = B, 70-79 = C, 60-69 = D, 0-59 = F

Goals

This is an introduction to African-American literature through selected themes (this semester’s themes being The Slave Experience, The Autobiographical Impulse, and Black Women’s Issues). Note-taking is essential. Literary study also requires generic skills such as critical thinking, writing, research, and speaking development. All course requirements are linked to productive study of this literature.

Schedule

Unit 1: The Slave Experience

Aims: After an introduction to slave narratives, we will examine how three fiction writers from the past to present recreate the experience of slave oppression through the lens of Afro-centric historical perspective.

1. course introduction; lecture on slave narratives
2. Chesnutt, *Conjure Tales*: “The Goophered Grapevine”
3. “Po’ Sandy”
4. “Mars Jeems’s Nightmare”

5. "Sis' Becky's Pickaninny"
6. Gaines, *The Autobiography of Miss Jane Pittman*
7. cont'd.
8. cont'd.
9. cont'd.
10. cont'd.
11. Reed, *Flight to Canada*
12. cont'd.
13. cont'd.
14. study/catch-up day
15. Unit 1 Test

Unit 2: The Autobiographical Impulse

Aims: In the context of autobiography's centrality in African-American narrative, we will examine important social, identity, and protest themes.

16. Washington, *Up from Slavery*
17. cont'd.
18. cont'd.
19. Wright, *Black Boy*
20. cont'd.
21. cont'd.
22. cont'd.
23. cont'd.
24. Angelou, *I Know Why the Caged Bird Sings*
25. cont'd.
26. cont'd.
27. cont'd.
28. study/catch-up day
29. Unit 2 test

Unit 3: Black Women's Issues

Aims: In the context of the cultural nationalism that emerged in the 1970s, we will examine three new voices that redirected attention to gender issues within the black community.

30. Walker, *The Color Purple*
31. cont'd.
32. cont'd.
33. cont'd.
34. cont'd.
35. Morrison, *Sula*
36. cont'd.
37. cont'd.
38. cont'd.
39. Shange, *For Colored Girls...*
40. cont'd.
41. work on research paper
42. work on research paper

Reading Day: research paper due by 4 p.m. at my office

Exam Day: This is a Unit 3 test. Attendance is mandatory.

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department: **English, Modern Languages, and Philosophy** Date: **January 26, 2004**

Course No. or level: **360** Title: **Literary Nonfiction**

Semester hours: 3 Clock hours: 3 Lecture X Laboratory

Prerequisite: 200; one previous literature course is recommended.

Enrollment expectation: 15

Indicate any course for which this course is a (an)

modification:
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description: Kenneth M. Autrey

Department Chairperson's/Dean's Signature _____

Provost's Signature _____

Date of Implementation: Spring 2005

Date of School/Department approval _____

Catalog description:

Introduction to writing literary nonfiction. Students will study a variety of literary nonfiction written in English, with an emphasis on the twentieth century. The class will emphasize the techniques of nonfiction writing. Students will complete and discuss in workshop extended nonfiction assignments.

Purpose:

1. For Whom (generally?)

Majors in the Liberal Arts or Professional Writing Programs; Professional Writing and Creative Writing minors; Professional Writing collaterals.

2. What should the course do for the student?

Some of the pre-twentieth-century British and American literature studied in English courses is nonfiction, as opposed to the other three primary genres: fiction, poetry, and drama. The legacy of Addison, Steele, Ruskin, Emerson, Thoreau, and countless others is manifest in a variety of twentieth-century nonfiction, appearing in periodicals or books and taking the form of various sub-genres: memoir, travel writing, literary documentary, profile, and scientific writing. Yet our upper-level course offerings in English do not provide a comfortable place for reading and writing contemporary nonfiction prose. Thus, much of the work of authors such as John Hersey, John McPhee, Annie Dillard, James Baldwin, Lewis Thomas, and

Maxine Hong Kingston is largely ignored, as is the discipline of writing nonfiction. Although we have courses in writing poetry, fiction, and drama, we have offered nonfiction writing only on a special topics basis. The previous success of this emphasis suggests that it would be a popular regular offering in the future.

Our program in Professional Writing has grown in recent years, and a course in nonfiction writing would be a logical option to fill out upper-level elective requirements. It would be more appropriate, for example, than English 340, which is sometimes chosen as an elective but is primarily suited to students working toward teacher certification. Literary Nonfiction could also serve as an elective for the Creative Writing or Professional Writing minor.

Teaching method planned:

The course will combine, lecture, discussion, and workshops for student writing.

Textbook and/or materials planned (including electronic/multimedia):

Norman Sims and Mark Kramer, eds. *Literary Journalism*. New York: Ballentine, 1995. (a collection of 17 substantial nonfiction essays by such authors as Tracy Kidder, John McPhee, Susan Orlean, and Jane Kramer)

In addition, 4 or 5 nonfiction books representing various sub-genres such as Richard Rodriguez, *Hunger for Memory* (memoir); John Hersey, *Hiroshima* (history); Adrian Nicole LeBlanc, *Random Family* (sociology/extended profile); Bruce Chatwin, *The Songlines* (travel); Michael Herr, *Dispatches* (memoir/literary documentary); Annie Dillard, *Pilgrim at Tinker Creek* (nature writing).

There are many other texts on the market that would suit such a course. One other option is Lynn Bloom's *Writing Literary Nonfiction*.

Course Content/Syllabus (from Spring 2002, when the course was offered as a special topic):

Literary Nonfiction	Ken Autrey
Francis Marion University	FH 124
Spring 2002	843-661-1512
Web page: http://alpha1.fmarion.edu/~autrey/	kautrey@fmarion.edu

REQUIRED TEXTS (in order of use)

Norman Sims and Mark Kramer, eds., *Literary Journalism*
 Richard Rodriguez, *Hunger for Memory*
 Jon Krakauer, *Into the Wild*
 Annie Dillard, *Pilgrim at Tinker Creek*
 John Hersey, *Hiroshima*
 Michael Herr, *Dispatches*

THE COURSE

It has always been true that more nonfiction than fiction is written, published, and read. Check the shelves of any bookstore or library to verify this. Yet, the English Studies curriculum traditionally places the main emphasis on reading and writing fiction, poetry, and drama. This course is an attempt to address this imbalance.

In "Literary Nonfiction" we will survey the current state of nonfiction writing, particularly in the United States, and we will look at a number of works by prominent authors. We'll have a range of short pieces to choose from in our anthology, and then we'll read five books, each in its own way a classic of contemporary nonfiction.

Our class will address a number of questions growing out of the increased critical attention to nonfiction: Where do we draw the line between fact and fiction? How might we differentiate between literary nonfiction and ordinary prose? Historically, why have we tended to devalue nonfiction in schools and colleges? And so on.

Although this course will involve plenty of reading, you should expect to write extensively in this course. Besides a number of short assignments, each of you will write a profile based on an extended interview and, later in the term, a final project, a nonfiction piece of your own, based upon field research and scholarly inquiry.

Our class sessions will take various forms: lectures, discussions based on reading, workshops, and student presentations. Once or twice during the semester I plan to invite in guest writers.

GOALS

This course will address the four central goals that the English faculty has established for its majors:

- a. Learn to read texts critically.
- b. Learn to interpret texts contextually.
- c. Learn to synthesize external materials in documented writing.
- d. Develop knowledge of the significant texts in the English language literary tradition.

FINAL GRADE

I will calculate your final grade according to the following percentages:

Reading quizzes	10%	
Brief nonfiction writing assignments		15%
Profile		15%
Midterm Exam	10%	
Final Project		25%
Final Exam		15%
Participation and preparation		10%

The possible final grades for this course are A, B+, B, C+, C, D+, D, and F.

ATTENDANCE

The maximum number of class absences is 6. If you miss more than that, expect to receive F or W for the course. I do not differentiate between excused and unexcused absences. You are responsible for all notes and assignments. I suggest that you locate a classmate who will share notes with you if you have to miss a day.

ASSIGNMENTS

Assignments are due in class on the designated day. Ordinarily, late assignments are penalized one letter grade (e.g., a B drops to a C). Please note that a computer or printer problem is not adequate reason for a late paper. Plan ahead so that if your printer runs out of ink you can make other arrangements. I won't accept any assignment over a week late. Quizzes or in-class writing may not be made up, but missing (or performing poorly on) only one of these will not affect your grade.

Course Calendar

Jan. 9

Course introduction

What is literary nonfiction?

11

Norman Sims, "The Art of Literary Journalism"

14

Mark Kramer, "Breakable Rules for Literary Journalists"

16

Literary nonfiction and the nonfiction novel

18

PROFILES

Joseph Mitchell - "The Rivermen"

21

M.L. King Day – NO CLASS

23

Class Workshop for Brief Assignment #1

Susan Orlean - "The American Man at Age Ten"

25

Due: Brief assignment #1 (Sketch based on observation)

Writing a profile.

28

Mark Singer - "Predilections"

30

Film: Errol Morris - "The Thin Blue Line"

Feb. 1

"The Thin Blue Line" (continued)

4

Tracy Kidder - "Memory"

6

AUTOBIOGRAPHY and MEMOIR

Brent Staples - "Mr. Bellow's Planet"

8

Guest Writer

11

Class workshop - profiles

13

Professional Conference – NO CLASS

15

Richard Rodriguez - HUNGER OF MEMORY, Parts 1-3

Profiles due

18

Richard Rodriguez - HUNGER OF MEMORY, Parts 4-6

20

Midterm Exam

22

Journal and Diary, special categories of autobiography

25

TRAVEL WRITING, Ted Conover - "The Road is Very Unfair"
Final Project Assignment (Include creative option)

27

Video: C-span program on nonfiction

Mar. 1

Library and internet sources for literary nonfiction
Workshop: Brief assignment #2

SPRING BREAK

11

Jon Krakauer – INTO THE WILD, Chapt. 1-7
Due: Brief assignment #2 (Travel piece)

13

Jon Krakauer – INTO THE WILD, Chapt. 8-13

15

Jon Krakauer – INTO THE WILD, Chapt. 14-end

18

Guest Lecturer

20 – 22 Professional Conference – NO CLASS
(In lieu of class, individual conferences will be scheduled.)

25

SCIENCE AND NATURE WRITING
Preston - "The Mountains of Pi"

27

Annie Dillard - PILGRIM AT TINKER CREEK, Chapt. 1-5

29

Workshop: Brief Assignment #3
Annie Dillard - PILGRIM AT TINKER CREEK, Chapt. 6-10

Apr. 1

Due: Brief Assignment #3 (Final project prospectus)
Annie Dillard - PILGRIM AT TINKER CREEK, Chapt. 11-15

3

HISTORY and LITERARY DOCUMENTARY
John Hersey - HIROSHIMA

5

John Hersey - HIROSHIMA, continued

8

Slides from Hiroshima

10

Michael Herr - DISPATCHES, Parts 1-3

12

Michael Herr - DISPATCHES, Parts 4-6

15

Workshop - Final projects

17

Workshop – Final projects

19

Reports on final projects

Course Evaluation

22

Review for final exam

Final Projects due

When completed, forward to the Office of the Provost.

9/03

FRANCIS MARION UNIVERSITY: DESCRIPTION OF PROPOSED NEW COURSE or MODIFICATION OF AN EXISTING COURSE

Department/School School of Education Date 2/24/04

Course No. or level SCI 515 Title Science: Physical Science

Semester hours 3 Clock hours: 3 Lecture 3 Laboratory _____

Prerequisites Eligibility for certification in science and bachelor's degree or permission of department

Enrollment expectation 10

Indicate any course for which this course is a (an)

modification _____
(proposed change in course title, course description, course content or method of instruction)

substitute _____
(The proposed new course replaces a deleted course as a General Education or program requirement.)

alternate _____
(The proposed new course can be taken as an alternate to an existing course.)

Name of person preparing course description Dr. J. Lee and Dr. D. Jokisch

Department Chairperson's/Dean's Signature _____

Provost's Signature _____

Date of Implementation Summer I 2004

Date of School/Department approval _____

Catalog description:

This course will examine the physical principles that govern natural phenomena. Topics may include mechanics, heat, electricity and magnetism, waves, and light. Applications of science and technology, critical thinking and problem-solving skills, and experimental design will be emphasized.

Purpose: 1. For Whom (generally?)

For students pursuing graduate course credit in education with specialization in the sciences.

2. What should the course do for the student?

The course should provide the students with physical science content knowledge.

Teaching method planned:

The teaching method is expected to vary by implementation, but should include a combination of lecture/discussion and laboratory experiences.

Textbook and/or materials planned (including electronic/multimedia):

The supporting materials are expected to vary by implementation, but may include: a physical science or physics textbook, K-12 physical science curriculum materials such as experiment kits and software.

Course Content: This course is designed to provide content knowledge in the physical sciences for students pursuing graduate credit in education.

When completed, forward to the Office of the Provost.

9/03

Syllabus for SCI 515 – Science: Physical Science

Description and Objectives: This course is designed to give an introduction to the major concepts in physical science. The course will cover the fundamentals of the physical principles that describe the world around us. By covering this material, students should gain an understanding of the role physical sciences play in technology and nature.

Text and Supporting Materials: To be determined, but may include:

- Integrated Science, Tillery
- STC Magnets and Motors Kit
- Physical Science Laboratory Manual

Instructor: Office: Phone: Email:	Grades: Homework 20% A 85-100 Laboratory 30% B 70-85 Quizzes 20% C 60-70 Project 30% F <60
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Homework: Homework will receive one of the following grades:

- 1 (full credit - honest attempt on all problems regardless of right or wrong answer)
- ½ (half credit - honest attempt on most of the assigned problems)
- 0 (no credit - most of the work was not completed)

Homework will be turned in at the beginning of the class period. Since the purpose of the homework is to encourage students to be prepared for that day’s topic, late homework will be accepted with a 50% penalty.

Laboratory: The majority of class meetings will include significant hands-on laboratory time. These experiments will be a mixture of K-8 labs and college physical science labs. Students will be required to complete and turn in lab report forms.

Quizzes: Four or five short quizzes consisting primarily of multiple choice and short answer questions will be given on the dates listed on the course schedule. A main purpose of the quiz is to provide instructor feedback on the concepts that have been covered. Any confusion can then be addressed.

Project: Each student will be required to complete a project that involves a component of the subject material. Previous projects have included design of vehicles to meet certain physical kinematic properties.