



ACC 493: Leventhal Honors Research Seminar

Course Syllabus

Spring Semester 2018

Location – ACC 312

Class Sessions – Tuesday, 2:00 – 3:30 P.M>

Professor: Professor Julie W. Suh, Ph.D.

Office: ACC 212

E-mail: suhw@marshall.usc.edu

Office Hours: TBD

Course Description

The goal of this course is for students to write a research proposal that is based on their own original research. During the semester, students will read and analyze seminal research work in accounting research in order to understand what is good research. Students will gain an understanding of how to design a research project, including identifying a novel research question, building empirical models, collecting data in a systematic and thoughtful manner, recording and analyzing data, and reaching and reporting conclusions. Throughout the class, we will focus on the following three topics:

- ***The Fundamentals of Research:*** Students will learn what is good research, how to find good research topics, and how to transform a research topic into good research questions.
- ***Research Methods:*** Once a research question is developed, we need to plot out how to conduct the research. This section will introduce students to some of the most commonly used research methods in empirical accounting research.
- ***Data and Empirical Analysis:*** In this section, the students will learn how to analyze data and build empirical models using the Python programming language. The students will also learn about the different sources of publicly available data that are available for their research questions.

Course Prerequisites and Recommended Preparation:

This course is open only to students who have been selected to participate in the Leventhal Undergraduate Honors Program. Students who are majoring in Accounting, have an overall GPA of 3.3 and in major GPA of 3.5, are eligible to apply.

Learning Objectives:

By the end of the term, students will:

- Be able to identify a good research problem.
- Be able to refine specific research questions and develop researchable hypotheses.
- Know when and why various research models are useful, what their limitations are, and what kinds of questions they help us address.
- Be able to derive meaningful conclusions from gathered data using Python.
- Know the qualities and structure of a good research paper.

The class provides honors students with an overview of the methodological tools used to conduct research and write a thesis as part of the Leventhal Honors Program.

Required Materials

All assigned reading will be available electronically from the Crocker Business Library.

Instructional Methods

The class consists of lectures, written assignments, programming assignments, student presentations, and a final research project.

Grading

The course grade is based on class participation, written assignments, presentations, and a final research proposal, according to the following weights:

Class Participation	10%
Programming Assignments	30%
Written Assignments/Presentations	20%
Research Proposal	40%

Programming Assignments. Programming is like any other language. You need to practice it consistently or all you will ever be able to do is ask “Où sont les toilettes?” (French for “Where are the toilets?”). That’s not very helpful when you’re trying to run regressions. A programming assignment will be assigned (almost) every week. You may work with each other on the assignment but must turn in individual work product. Later in the semester, you will be working on programming/data analysis assignments that relate to your own individual research projects (i.e., make sure you know Python!).

Research proposal. The research proposal is due on the day of the final for this class – Thursday, May 3, 2018. It must consist of your research question and hypotheses, a literature review, your dataset and univariate descriptive statistics on your dataset*, and your proposed empirical model.

The paper should be submitted as a Word document (double-spaced) by noon on May 3, 2018.

While the final product is not due until the end of the semester, you should be working on this proposal throughout the semester. You must provide me with a *one-page* summary of your tentative topic for my approval no later than March 23, 2018. Your one-page summary must include 3-5 papers you are including in your Literature Review, a brief summary of your hypotheses, and a brief summary of the data (and sources) you will need for your study.

Specific guidelines for the final research proposal will be provided later in the semester.

*If you plan to hand collect some or all of your data, you must have a small pilot sample to include in your report.

Written Assignments/Presentations. Students will be assigned an academic article every week along with discussion questions. Written assignments must be typed and turned in at the start of every class. Students will present their final research proposal on the last day of class.

Class Participation It is very important for each student to actively participate in the class discussion. Read the course materials before the class and make sure you are familiar with the main issues to be discussed in class. You will be called upon to participate in class. Your participation is evaluated mainly on the quality of your contribution and insights. Every effort will be made to call on as many students who wish to speak up as possible. The participation credits include class participation and contribution and attendance.

Assignment Submission Policy

Assignments must be turned in on the due date during class. Any assignment turned in late, even if by only a few minutes, will receive a grade deduction (for example, if your work is a B+ grade, you will be given a C+ grade). If you are unable to attend class on that day, make arrangements for it to be delivered to the classroom or to Instructor by the start of class. Late or not, however, you must complete all required assignments to pass this course.

Add / Drop Process

Students may drop via Web Registration at any time prior to Friday, November 10th. Please note that if you drop after September 8th your transcripts will show a W for the class.

Dates to Remember:

Last day to add classes or drop without a "W"	Friday – January 26th
Last day to change enrollment from P/NP to Letter Grade	Friday – February 23 rd
Last day to drop with "W"	Friday – April 6 th

Retention of Graded Coursework

Graded work that has not been returned to you will be retained for one year after the end of the semester. Any other materials not picked up by the end of the semester will be discarded after final grades have been submitted.

Technology Policy

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the professor. Use of other personal communication devices, such as cell phones, is considered unprofessional and is not permitted during academic or professional sessions. Upon request, all electronic devices in your possession (e.g., cell / smart phones, tablets, laptops, etc.) must be completely turned off and / or put face down on the desk in front of you. In addition, at certain times (i.e., during exams), you might also be asked to deposit your devices in a designated area in the classroom. Video recording of faculty lectures is not permitted due to copyright infringement regulations. Audio recording is only permitted if approved in advance by the professor. Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class.

Recordings

No student may record any lecture, class discussion or meeting with the professor without the professor's prior express written permission. The word "record" or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding. The professor reserves all rights, including copyright, to lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in this class whether posted on Blackboard or otherwise. They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all course note-sharing websites. Exceptions are made for students who have made prior arrangements with DSP and the professor.

Statement for Students with Disabilities

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability which may impact your performance, attendance, or grades in this course and require accommodations, you must first register with the Office of Disability Services and Programs (www.usc.edu/disability). DSP provides certification for students with disabilities and helps arrange the relevant accommodations. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me (or to your TA) as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu.

Statement on Academic Conduct and Support Systems

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the obligations both to protect one's own

academic work from misuse by others as well as to avoid using another's work as one's own. All students are expected to understand and abide by these principles. *SCampus*, the Student Guidebook, (www.usc.edu/scampus or <http://scampus.usc.edu>) contains the University Student Conduct Code (see University Governance, Section 11.00), while the recommended sanctions are located in Appendix A.

Students will be referred to the Office of Student Judicial Affairs and Community Standards for further review, should there be any suspicion of academic dishonesty. The Review process can be found at: <http://www.usc.edu/student-affairs/SJACS/>. Failure to adhere to the academic conduct standards set forth by these guidelines and our programs will not be tolerated by the USC Marshall community and can lead to dismissal.

Academic Conduct

Plagiarism – presenting someone else's ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in *SCampus* in Section 11, Behavior Violating University Standards (<https://scampus.usc.edu/1100-behavior-violating-university-standards-and-appropriate-sanctions/>). Other forms of academic dishonesty are equally unacceptable. See additional information in *SCampus* and university policies on scientific misconduct (<http://policy.usc.edu/scientific-misconduct/>).

Discrimination, sexual assault, and harassment are not tolerated by the university. You are encouraged to report any incidents to the Office of Equity and Diversity (<http://equity.usc.edu/>) or to the Department of Public Safety (<http://capsnet.usc.edu/department/department-public-safety/online-forms/contact-us>). This is important for the safety whole USC community. Another member of the university community – such as a friend, classmate, advisor, or faculty member – can help initiate the report, or can initiate the report on behalf of another person. The Center for Women and Men (<http://www.usc.edu/student-affairs/cwm/>) provides 24/7 confidential support, and the sexual assault resource center webpage (sarc@usc.edu) describes reporting options and other resources.

Support Systems

Student Counseling Services (SCS) - (213) 740-7711 – 24/7 on call

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention. <https://engemannshc.usc.edu/counseling/>

National Suicide Prevention Lifeline - 1-800-273-8255

Provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week. <http://www.suicidepreventionlifeline.org>

Relationship & Sexual Violence Prevention Services (RSVP) - (213) 740-4900 - 24/7 on call

Free and confidential therapy services, workshops, and training for situations related to gender-based harm. <https://engemannshc.usc.edu/rsvp/>

Sexual Assault Resource Center

For more information about how to get help or help a survivor, rights, reporting options, and additional resources, visit the website: <http://sarc.usc.edu/>

Office of Equity and Diversity (OED)/Title IX compliance – (213) 740-5086

Works with faculty, staff, visitors, applicants, and students around issues of protected class. <https://equity.usc.edu/>

Bias Assessment Response and Support

Incidents of bias, hate crimes and microaggressions need to be reported allowing for appropriate investigation and response. <https://studentaffairs.usc.edu/bias-assessment-response-support/>

Student Support & Advocacy – (213) 821-4710

Assists students and families in resolving complex issues adversely affecting their success as a student
EX: personal, financial, and academic. <https://studentaffairs.usc.edu/ssa/>

Diversity at USC – <https://diversity.usc.edu/>

Tab for Events, Programs and Training, Task Force (including representatives for each school),
Chronology, Participate, Resources for Students

Emergency Preparedness / Course Continuity

If an officially declared emergency makes travel to campus infeasible, USC Emergency Information (<http://emergency.usc.edu/>) will provide safety and other updates, including ways in which instruction will be continued by means of blackboard, teleconferencing, and other technology. USC's Blackboard learning management system and support information is available at blackboard.usc.edu.

For additional information, you may use any of the following:

USC Emergency – (213) 740-4321
USC Emergency Information – (213) 740-9233
USC Information – (213) 740-2311

Disclaimer

The intention of the class is to provide you with information, offer practice with skill sets, and enhance your capacity to conduct research projects. The learning environment will be collaborative and supportive; we will learn from one another both in and out of the classroom. To that end, modifications to this syllabus might be warranted as determined by the instructor as we assess the learning needs of this particular class of students.