MEMORANDUM

Current Topics in Accounting Research Students
January 19, 2011

The syllabus for this course is attached to this memorandum. It contains information about grading, assignments, examinations, and my course philosophy and policies. A separate document contains the detailed timetable for the semester.

You may, of course, contact me by e-mail or by telephone either to discuss problems and issues arising from the course, or to fix a mutually convenient time for us to meet outside office hours.

This is a course offering primarily designed for Accounting and Accounting Information Systems majors in the Ph. D. in Management program. This course is a research-level course.

The various policies and procedures for the course will be followed strictly and without exception. Every effort will be made to grade participation, homework and other assignments promptly and accurately. Grades will be posted anonymously on Blackboard.

My goal is that if you make the effort required to succeed in this class, you will develop a good understanding of current topics in accounting research not generally covered in the other scheduled Ph. D. classes. This will require hard work on all sides. I am sure you will expect me to be prepared for every class, and I intend to be. In return, I expect you to be both present and prepared. In addition, I expect you to participate in classroom activities to the fullest extent possible given the number of people present.

I will be giving this course my best effort throughout the semester, and I need you to do the same if I am to achieve my goal. I am looking
forward to working with you. You will see that I take a serious view of
the commitment we will all need to make if the course is to be a
success. However, nothing in this memorandum is meant to suggest
that we should not enjoy our semester together. Studying can be both
rewarding and fun in itself, but if you see opportunities for adding fun
to our class that I have missed, please do not hesitate to draw them to
my attention. I wish you every success in studying Current Topics in
Accounting Research this semester.

Yours sincerely

Peter R Gillett

Room: Room 204, 1WP
Time: Wednesday 1:00 - 3:50 PM
Instructor: Professor Peter R. Gillett
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Office Hours: Wednesday 4:00 - 5:00 or at other times by
appointment
Texts: Required:

None.

For additional required shorter readings, see the
References appended to the Timetable.

OBJECTIVES
At the conclusion of this course, students should have gained:

familiarity with the development and practice of the REA
approach to accounting information systems, its extension to form
an accounting ontology, the use of accounting ontologies for
interoperability, and current issues relating to design science and
design research in general

exposure to several alternative methods of uncertain reasoning
and imprecise probabilities

familiarity with certain key strategic and emerging technologies
currently applied in accounting research

an enhanced awareness of current auditing research and
behavioral methodologies including some newer research
methodologies recently applied in accounting research.
BACKGROUND

The course is designed assuming that students have previously taken at least an undergraduate course in statistics. Students should expect classes to be a mixture of some lecture, and much class discussion, and should anticipate the need to lead discussions, to make in-class presentations and to write a research proposal. Prior preparation for class is expected. Attendance and active participation are strongly encouraged.

Students are required to participate in their departmental research seminars, and are expected to ask questions of the presenters. If relevant, papers presented in these forums may also be discussed in our subsequent classes.

Any students who consider themselves disabled should communicate directly with the Dean's Office early in the semester so that the nature of their disability and any necessary accommodations can be determined.

ASSIGNMENTS, ETC.

Most classes will be based on discussion of assigned readings from a number of published research papers, or from working papers.

Although individuals must perform their own preparation, which should be the result of their own efforts, students are encouraged to seek assistance from each other and from the instructor if necessary prior to class. Homework should be your own individual work – though if you are having difficulty completing it you should certainly seek help. The two longer assignments – a literature review on strategic and emerging technologies in accounting research, and a research proposal on a topic related to the course materials – are primarily designed as learning opportunities rather than evaluation tools. Collaboration and co-operative learning are here regarded as positive aspects of scholarly endeavor. The Blackboard Discussion Boards should be used to facilitate this.

The final paper should be a research proposal for a paper intended to be of a publishable nature and quality. In exceptional circumstances, co-authored papers will be accepted (with advance approval by the instructor) provided that students can show that the topic addressed is commensurately more complex, broader, or more time-consuming than an individual paper would otherwise be. The paper will be due at the commencement of the final class period, although it may be turned in earlier. You should plan on developing the paper as part of normal course work as the semester progresses. It is not my practice to allow incompletes for coursework not finished, except in the case of medical or other serious problems.
PARTICIPATION

Participation grades will be assigned based on my assessment of how consistently and how effectively you contribute to the learning experiences of the class by your active participation, whether as presenter, discussant, or class participant. Factors assessed will include, but will not necessarily be limited to, demonstrated preparation of assigned discussion textbook readings, papers or questions, posing or answering questions during class, student-lead discussions and presentations, and Blackboard Discussion Boards, etc. A pre-condition of your participation, of course, will be your physical presence in class.

Although late arrival for class cannot always be avoided, persistent lateness is a discourtesy to me and to your fellow students, and will be penalized as part of the class participation grade along with absence. It is my policy to teach with the classroom doors closed; if you arrive late please close the door again quietly and avoid disturbing those of us who are already at work. You are expected to behave in class in a manner appropriate for professional accounting students.

Quality of participation is more important than quantity; too much is no better than too little; the ability or intention to participate is not a substitute for actually doing so. Be adventurous: wrong answers will gain you nothing - but they will not lose you points you have already gained!

EXAMINATIONS

This course has one Final Examination. You must take the Final Examination in order to pass the course. A single make-up examination will be given if necessary for students unable to take the Final Examination during its scheduled period due to documented medical problems, participation in other university-sanctioned activities, or required religious observances.

The examination will be open book. Examination questions will be a mixture of essay questions and problems, and may cover any material in assigned materials (whether or not they surfaced in class discussions), any matters discussed in class (assigned materials), and matters arising from assignments and projects.

ACADEMIC INTEGRITY

University policy on academic integrity will be strictly enforced; penalties for cheating are severe. All suspected violations will be pursued and maximum penalties may be expected to be imposed. Academic dishonesty is always unacceptable, and never more so than in a professional school. The Rutgers University Interim Academic Integrity Policy effective September 2, 2008 may be viewed at http://academicintegrity.rutgers.edu/integrity.shtml. The University
Code of Student Conduct may be viewed at http://www.rci.rutgers.edu/~polcomp/judaff/docs/UCSC.pdf. Our Honor Code, which suggests a higher set of standards to which RBS students adhere, states: “I pledge, on my honor, that I have neither received nor given any unauthorized assistance on this examination (assignment).”

WITHDRAWAL POLICY

A student may withdraw from a course through the eleventh week of classes. Courses dropped during the first two weeks of class are deleted from the student's record; courses dropped from the third to eleventh week result in a W grade.

Withdrawal forms may be obtained from the Program Office. The form requires the adviser's signature. If the course is required for the qualifying examination for the major, the doctoral coordinator must also approve the withdrawal. If dropping the course implies a delay in the student's qualifying examination beyond the date required by program rules, the permission of the Program Director is also required.

Late withdrawals will be given the appropriate letter grade based on the actual number of points accumulated at the time of withdrawal.

UNIVERSITY CLOSINGS

The class will meet as scheduled if the University is open. Should the University close for any reason, any assignments due that day will be accepted at the next class meeting, but subsequent assignments will not automatically be postponed. If the University is closed on a day that an examination is scheduled, then the examination will be deferred until the next class meeting. If classes are canceled by the university due to inclement weather, an announcement will be made on radio station WCTC 1450 as well as on other local area AM and FM stations. University wide closing and class cancellation information is also available on the recorded message system at the following number: 732-932-INFO and also provided online at: campusstatus.rutgers.edu.

ABOUT THE INSTRUCTOR

Peter R. Gillett is an Associate Professor in the Department of Accounting and Information Systems of the Faculty of Management at Rutgers. He holds B.A. and M.A. degrees in Mathematics and Philosophy from the University of Oxford, and a Ph. D. in Business from the University of Kansas, where he was the Ronald G. Harper Doctoral Fellow in the School of Business, and held the Ernst & Young Doctoral Fellowship in the Ernst & Young Center for Auditing Research and Advanced Technology.
Prior to joining Kansas, he spent from 1975 to 1992 in professional practice as an auditor, EDP auditor, and management consultant. After nine years with Price Waterhouse in London, he joined Grant Thornton's National office as National Computer Audit Partner, and subsequently assumed roles as Partner in charge of Advanced Audit Techniques, and European Director of Audit Methods. He is a Fellow of the Institute of Chartered Accountants in England and Wales, a Member of the British Computer Society, a Member of the Institute for the Management of Information Systems, and a Fellow of the Institute of Management. In addition, he belongs to the American Accounting Association, where he has been active in the Auditing and Artificial Intelligence/ Emerging Technologies sections, and to the American Statistical Association.

Dr. Gillett has taught courses on Managerial Information Systems, Accounting Information Systems, Auditing, Advanced Auditing, Expert Systems, Internet Technologies and Electronic Business, Social Science Research Methods, and Current Topics in Accounting Research. He is a member of the Editorial Board of several academic journals, including *Auditing: A Journal of Practice & Theory*, in which he has also published. He has published in a number of other academic journals, including the *International Journal of Approximate Reasoning*, and the *Annals of Mathematics and Artificial Intelligence*. In addition to numerous articles in professional journals in the U.K., he has contributed a chapter on audit judgment to a monograph on *Auditing Practice, Research and Education* published by the AICPA, and to a recent book on *Belief Functions in Business Decisions*.

His dissertation "A Comparative Study of Audit Evidence and Audit Planning Models Using Uncertain Reasoning" won the 1997 Outstanding Dissertation Award at the University of Kansas. His current research is studying the use of uncertain reasoning techniques in audit planning models, the representation of causality in auditing using event spaces, and the foundations of subjective probability and lower and upper previsions. He is also working with former Ph.D. students on research involving Corporate Transparency, and Accountability, Reputation Costs and Opportunistic Auditor Behavior.

Dr. Gillett is the Faculty Secretary of the Rutgers Business School - Newark and New Brunswick, serves on the University Senate and the Senate Executive Committee, chairs the University Structure and Governance Committee, and is the Faculty Advisor to the Rutgers University Glee Club and the Rutgers University Kirkpatrick Choir. Until recently, he was the Academic Director of the Prudential Business Ethics Center at Rutgers. He also sings with the Rutgers University Kirkpatrick Choir, as well as the Riverside Choral Society in Manhattan, and was inducted as an Honorary Member of the Rutgers University Glee Club in 2008. Professor Gillett was the Beta Alpha Psi Professor of the Year for 2009.