**Syllabus**

**ACG 6027 Summer 2011**

**May 16, 2011 - August 02, 2011**

**Dr. Bhattacharya**

Dr. Bhattacharya (Dr. B), Director of the School of Accounting, joined the School of Accounting Faculty at Florida Atlantic University in Fall 1999. Prior to that he taught at The University of Texas at El Paso. He received his Ph.D. in Business Administration in 1994 with a concentration in Accounting and a minor in MIS from The University of South Florida. He also has a MBA with concentration in MIS from Northern Arizona University (1988) and a Bachelor's Degree in English Literature from Jadavpur University, Calcutta, India.

As a member of the SOA at FAU, Dr. Bhattacharya has taught courses in Consulting & Accounting (graduate), E-Commerce & Accounting (undergraduate, graduate, and in the Executive Masters in Forensic Accounting program), doctoral seminars in Accounting Information Systems, Business Processes & Accounting Controls, Advanced Systems (Executive Masters' in Forensic Accounting), Cost Accounting, Principles of Accounting, and Financial Accounting Concepts (graduate). Dr. Bhattacharya's research interests include behavioral implications of accounting information, valuation of e-commerce ventures, behavioral implications of decision-aids, outsourcing, and the development of instructional cases to further accounting pedagogy.

Dr. Bhattacharya was voted Researcher of the Year while at UTEP in 1997 and has published in journals such as Advances in Accounting Information Systems, Issues in Accounting Education, Critical Perspectives on Accounting, The Journal of Small Business Strategy, The Journal of Accounting Case Research, etc. He currently serves on the Editorial Board for the Journal of Information Systems - the IS Section Journal of the American Accounting Association and is one of five Associate Editors for the International Journal of Accounting Information Systems.

Dr. Bhattacharya has consulted with Cemex, Mexico - one of the world's largest manufacturers of cement and has worked for Nestle (India) Limited. He lives with his spouse and children in Palm Beach Gardens.

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**Required Texts**


2. Subscription to The Wall Street Journal.

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**Code of Academic Integrity of the University Regulations, Chapter 4, Regulation 4.001**

www.fau.edu/regulations

School of Accounting Policies (Either this link or the one below will go to the same information.)

http://business.fau.edu/index.php?
submenu=departments_Accounting&submenu=departments_accounting&src=gendocs&ref=studentinfo&category=Accounting

**Course Objectives**

This course teaches financial accounting concepts to MBA students who have not received prior training in Financial and/or Managerial/Cost Accounting. Therefore, accounting majors cannot enroll in this course for credit toward their certification needs. It is designed as a self-paced course operating within the constraints of the Summer 2011 term-1 at FAU. The course aims to teach the fundamentals of Financial Accounting and provide an introduction to Managerial/Cost Accounting to MBA candidates to help them make better decisions, evaluate real-world situations, and understand the value of "crunching the numbers."

**Religious Accommodations**

Florida Law requires that the University provide reasonable accommodations with regard to class attendance, examinations, and work assignments to students who request such consideration in order to observe their religious practices and beliefs. The details of this policy, as it pertains to FAU, appear on page 54 in the 2010-2011 University Catalog, which can be accessed from the FAU website at: http://www.fau.edu/academic/registrar/univcatalog/CombAcadPol.pdf

Please let me know if you need any religious accommodations during this course.
1. I will not provide advice on purchasing computers or software, the choice of Internet Service Providers, or technical support for hardware or software problems. It is assumed that you will have Non-AOL-based (these platforms do not work as well on AOL) access to the web and e-mail on a daily basis. So please make sure that you have a good reliable computer and Internet connection. Consult your software or hardware vendor, or Internet Service Provider for technical support.

2. **E-mail.** All course-related e-mail addressed to me should contain the word "ACG 6027" in the subject field so that I may properly filter my incoming mail. This is particularly important because I am also teaching an executive version of the ACG 6027 course this semester and without the proper Subject Line I will not know which set of students are writing to me.

3. **Netiquette:** Always fill in the subject field when addressing a message. Change subject fields, as appropriate, when responding to messages. Use the same type of language and manners that you would in a brick-and-mortar class.

4. If you are hamstrung with an AOL-connection, log onto AOL first and then minimize the AOL window. Launch Microsoft Explorer in a separate window.

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### Course Syllabus

- Please note the College of Business Academic Honesty Policy at [http://www.business.fau.edu/clientuploads/COB/Policies/AcademicHonestyPolicy.pdf](http://www.business.fau.edu/clientuploads/COB/Policies/AcademicHonestyPolicy.pdf).

- Universal Caveat: This syllabus provides a brief description of the ACG 6027 course. Please note that it is subject to change as determined appropriate by the Professor.

- **Office Hours:** Boca Raton Barry Kaye Hall East 119A: T 11:00 AM - 2 PM & By Appointment. Please e-mail (sbhatt@fau.edu) or call (561.297.3636) before stopping by because my administrative duties sometime preclude me from being in the office or available at these times.

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<thead>
<tr>
<th>Classes Begin</th>
<th>May 16, 2011</th>
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<tr>
<td>Classes End</td>
<td>August 02, 2011</td>
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### Modus Operandi

This course will adhere to [FAU's Summer Term-1 2011 Schedule](#) as far as the beginning and end of the course are concerned. It will be totally self-paced within those constraints. Therefore, there will be no due dates for the completion of specific chapters, quizzes and tests associated with individual chapters. However, you are encouraged to keep pace approximating about a chapter a week.

Please understand that this places a tremendous amount of responsibility upon you to be self-disciplined and motivated because it will be easy to fall behind and lose control over your progress through the course. Therefore, it is imperative that you maintain control over the pace of the course. My universal rule of thumb is to spend approximately a week on each chapter and then move on to the following chapter. We will use Blackboard as the platform of choice for this course. **The URL for the platform, and therefore the course, is:** [https://blackboard.fau.edu](https://blackboard.fau.edu)

### Caveats

- You MUST read this link regarding "Netiquette." The principles of Netiquette stated at this site MUST guide all your communication with Professor Bhattacharya and peers in this course.

- **E-mail:** All course-related e-mail addressed to the professor should contain the word "ACG 6027" in the subject so that I may properly filter my incoming mail.

- I will usually respond to your queries within 24 hours - except for University holidays and weekends between 2 PM Friday and 9 PM Sunday.

- I reserve the right to post my answers to individual queries on the discussion boards within Blackboard if I deem them pertinent and/or useful to the whole class.

- There will be moments of frustrations in the course. Please prepare yourselves accordingly and be patient. I will try to address the issues raised in the course the best I can and as soon as I can.

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### Grading Policies

Although the total points available within Blackboard for the various assessment quizzes and the end-of-chapter tests vary from chapter to chapter based on the number of questions, at term-end, the grades will be distilled down to the following distribution:

1. **End-of-Chapter Tests:** 16 chapters x 100 = 1600 Points

**Students will receive straight As, Bs, Cs, Ds, and Fs. There will not be a breakdown into +s and -s within each**
letter-grade distribution.

A => 1440
B => 1280
C => 1120
D =>  960

As can be seen from this grading policy, while you may repeat the assessment quizzes as many times as you want, **you may only take the end of chapter tests once per chapter. Please note that all chapter-end tests are 1-hour long and allow only a single attempt per chapter per student.**

Lastly, all chapter-end tests have been programmed to lock you out from making further submissions for a given session if you exceed the time limit allowed. It is also important for you to note **that the "Elapsed Time" clock in Blackboard is not the most accurate clock** and therefore, you are better-off keeping time independent of the Blackboard clock.