Course Syllabus

Getting Started

- This course is the same course as ACG 6085. You can not receive credit for this course if you have already taken ACG 6085. Students with undergraduate degrees in accounting, or Regular M.AC / MBA (Accounting) students may not take ACG 6315.

- By College of Business Policy, ALL students in ACG 6315 (regardless of their GEB certification status) must submit a short paper and oral/video presentation. Unit 3: GEB Requirements provides you a guide (including two introductory videos) on how to prepare the video presentations. Please consult with your GEB 6215 instructor if you have any questions about how you are supposed to prepare your paper or presentation. Please consult with me if you have any questions about the content of the paper or presentation. In your registering for ACG 6315 Distance Learning it is assumed that you are capable of preparing a short paper and video presentation according to GEB 6215 guidelines. The topic of how to prepare videos is covered in GEB 6215. If you have not yet had GEB 6215, you should only take ACG 6315 if you are technically very proficient. The college does not provide any technical support for use of the video software, and even if you are technically very proficient, it's still very possible that you may experience considerable difficulty and frustration in completing the video presentation if you have not yet taken GEB 6215. So it is strongly recommended that you take GEB 6215 before ACG 6315.

- Make sure you meet all computer-related requirements, including a webcam. If you do not meet these requirements you may need to attend all on-campus class session. Please discuss it with me if you are in doubt.

- It is essential that you keep your email address up to date in your eCollege. You will be responsible for announcements sent to those addresses.

- The current version of e-College has included "ACG 6315 002:" in the email subject line. If you do not see it or if you email me using external email tools, please ensure that ACG6315 is included in the subject of any email messages you send me, otherwise you message is likely to get caught in the spam filters and I won't receive it. That's ACG6315 002 exactly as I've written it here.

- Make sure you have the course textbook.

- Study this entire web site. You are responsible for all content in this web site. Be sure to check back regularly for updates, as changes may appear on a regular basis. First of all, have a good grasp of the course syllabus!

- We will not be using the eCollege calendar. Page 3 of the course syllabus provides a Tentative Schedule on lessons, exams, writing and quiz assignments. The Tentative Schedule is just that, TENTATIVE. Check your email and the Course Home and lessons posted of this web site for information on when writing and quiz assignments are current and due.
Your success in this class will depend on your class preparation and participation as well as completion of the research paper, exams, homework, and quizzes. The key to success in this course is summed up as follows:

T = Time Management (Crucial for success)
O = Optimism ("Thou Shall not Whine")
P = Preparedness & Participation (Be ready!!!)
S = Strive for Success (You have to want it!)

Web-based instruction can not exactly replace an on-campus class. Please be aware that there are certain advantages and disadvantages to web-based instruction. The advantages include the convenience of not driving to classes and the avoidance of scheduling conflicts, the opportunity to experience the forefront of today's learning technologies, and the opportunity to interact through written communication, which is often more well thought out than verbal communication, and a reduction in the need to take notes, since most everything is already reduced to writing. It's also well known that many students who are reluctant to talk in the classroom feel a lot more comfortable participating in on-line discussion groups where everything is in writing.

On the other hand, the disadvantages include, most prominently, the face-to-face contact that comes in a campus classroom. For many, this important consideration outweighs all the benefits of on-line instruction. You need to decide for yourself what is best for you. Class participation is required in this course. You may prefer to attend all class discussions.
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SPECIAL POINTS OF

1. This class involves active learning, independent thinking, and threaded discussion.

2. Each class builds on skills and concepts learned in the previous class, therefore learning must be ongoing.

3. Understanding and doing rather than just memorizing will help you succeed in

**Instructor Information:**

Jian Cao

Office: Barry Kaye Hall 125
Office Hours: M 1:00pm-3:00pm (e-College Live)
& Other times by appointment

Phone: 561-573-4525
Email: jcao@fau.edu

**CLASS INFORMATION**

**Section 001**

Call No: 55627
Distance Learning—An e-College Course
Credit Hours: 3

COURSE DESCRIPTION AND OBJECTIVES

This course focuses on analyzing financial and managerial accounting data for users of those data. It is available only to graduate students lacking an undergraduate degree in accounting or lacking advanced course work in accounting.

Financial accounting prepares financial statements for decision makers outside the organization, such as stockholders, suppliers, banks, government agencies, & other stakeholders, to reduce principal-agent problem by measuring and monitoring agents’ performance and reporting the results to interested users. Understanding how business transactions affect financial statements is important to business professionals.

Management accounting provides both financial and non-financial information for management to plan, evaluate and control within an organization and to assure appropriate use of and accountability for its resources. Understanding, communicating, and using management information to make decisions in an organization is also important to business professionals.

In this course we will supplement lessons with active learning, threaded discussion, and group project in order to make class fun and interesting while we learn! Evaluation for this course will consist of exams, quizzes, writing assignments, and discussions.
## Important Information

**Prerequisites:** Admission to College of Business master’s program and ACG 6027 or equivalent and ACG 2021 or ACG 2071

**Prerequisite or Corequisite:** GEB 6215

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**Textbook and Materials:**

This book will be available through the FAU Bookstores. There are also various on-line bookstores, which I can’t suggest, or recommend.

**Textbook Websites:**
http://www.cambridgepub.com/mbafinancialandmanagerial_ed2/

**e-College:**
http://faumba.net/

For help: http://faumba.net/Shared/Portal/Helpframe.asp?&nodeID=0

Contact the Help Desk (helpdesk@faumba.net; 1-877-740-2213) if you are experiencing technical difficulties in your course.

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### Point Distribution

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>POINTS AVAILABLE</th>
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<tbody>
<tr>
<td>Exams (2)</td>
<td>225</td>
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<tr>
<td>Threaded Discussions</td>
<td>15</td>
</tr>
<tr>
<td>Weekly Quizzes</td>
<td>35</td>
</tr>
<tr>
<td>Written Work &amp; Presentation</td>
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<td>TOTAL POINTS</td>
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### Grading

<table>
<thead>
<tr>
<th>Point</th>
<th>Percentage</th>
<th>Grade</th>
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<tbody>
<tr>
<td>262-285</td>
<td>92-100</td>
<td>A</td>
</tr>
<tr>
<td>257-261</td>
<td>90-91</td>
<td>A-</td>
</tr>
<tr>
<td>248-256</td>
<td>87-89</td>
<td>B+</td>
</tr>
<tr>
<td>239-247</td>
<td>84-86</td>
<td>B</td>
</tr>
<tr>
<td>228-238</td>
<td>80-83</td>
<td>B-</td>
</tr>
<tr>
<td>219-227</td>
<td>77-79</td>
<td>C+</td>
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<tr>
<td>211-218</td>
<td>74-76</td>
<td>C</td>
</tr>
<tr>
<td>200-210</td>
<td>70-73</td>
<td>C-</td>
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<tr>
<td>191-199</td>
<td>67-69</td>
<td>D+</td>
</tr>
<tr>
<td>182-190</td>
<td>64-66</td>
<td>D</td>
</tr>
<tr>
<td>171-181</td>
<td>60-63</td>
<td>D-</td>
</tr>
<tr>
<td>0-170</td>
<td>0-59</td>
<td>F</td>
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† All grades will be posted on e-College.
<table>
<thead>
<tr>
<th>Class Starts</th>
<th>Module(s)</th>
<th>Class</th>
<th>Example Problems</th>
<th>Quiz &amp; Written Work Assignments</th>
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<tbody>
<tr>
<td>May 16</td>
<td>1-3</td>
<td>Introduction to Financial Accounting</td>
<td>P1-38 a, b; P1-39; P2-40; P2-44; P3-47</td>
<td>Quiz #1</td>
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<tr>
<td>May 23</td>
<td>4-5</td>
<td>Operating Return, Nonoperating Return, &amp; Operating Income</td>
<td>E4-30; E5-25; E5-28; P5-33; P5-35</td>
<td>Quiz #2</td>
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<tr>
<td>May 31</td>
<td>6</td>
<td>Operating Assets</td>
<td>E6-22; E6-23; E6-27; E6-31; P6-41</td>
<td>Quiz #3</td>
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<td>June 6</td>
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<td>Exam 1 (Modules 1-6; Exam Release Windows: 06/08 – 06/11, 5:00 AM – 11:00 PM)</td>
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<tr>
<td>June 13</td>
<td>7</td>
<td>Investments</td>
<td>M7-12; M7-13; E7-20; E7-23; E7-24</td>
<td>Quiz #4</td>
</tr>
<tr>
<td>June 20</td>
<td>8</td>
<td>Nonowner Financing</td>
<td>E8-24; E8-30; E8-35</td>
<td>Quiz #5</td>
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</tbody>
</table>

**June 24: Last day to drop a course or withdraw without receiving an F'In each course**

<table>
<thead>
<tr>
<th>Class Starts</th>
<th>Module(s)</th>
<th>Class</th>
<th>Example Problems</th>
<th>Quiz &amp; Written Work Assignments</th>
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<tbody>
<tr>
<td>June 27</td>
<td>9</td>
<td>Owner Financing</td>
<td>E9-38; E9-43; P9-50 a</td>
<td>Quiz #6; Writing Assignment (Due July 18)</td>
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<td>July 5</td>
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<td>Exam 2 (Modules 7-9; Exam Release Windows: 07/06 – 07/09, 5:00 AM – 11:00 PM)</td>
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<td>July 11</td>
<td>13-15</td>
<td>Introduction to Managerial Accounting, Cost concepts, &amp;CVP Analysis</td>
<td>M13-14; M13-19; E14-15; E14-16; E15-19; E15-24</td>
<td>Quiz #7:</td>
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<tr>
<td>July 18</td>
<td>17-18</td>
<td>Product Costing &amp; ABC</td>
<td>M17-15; M17-17; E17-21; E18-22</td>
<td>Quiz #8:</td>
</tr>
<tr>
<td>July 25</td>
<td>21&amp;23</td>
<td>Operational Budgeting, Segment Reporting, Transfer Pricing, &amp;Balanced Score Card</td>
<td>E21-29; E21-34; E23-25</td>
<td>Quiz #9:</td>
</tr>
<tr>
<td>August 1</td>
<td></td>
<td>Video Presentation due</td>
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<td></td>
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</table>

Finals Exam (Modules 13-15, 17-18, 21 &23; Exam Release Windows: 08/02 – 08/05, 5:00 AM – 11:00 PM)

*Lessons assignments are listed for the entire semester, just to give you a heads up on what might lie ahead, but all future lessons are subject to change before they become current. So please don't work on the lesson assignments before the week in which they are current and due.
Exams

There will be three exams given in this course. The exams will cover the textbook material, notes, supplements, and threaded discussions. All exams will be online and 120 minutes in length. The exams may be in the form of multiple-choice, problem-solving and short-answer questions. The exam release windows are indicated in the course schedule. Make-up exams will be given ONLY for documented sickness or hospitalization and for athletes on road trips. However, you must contact the instructor PRIOR to the exam date. If an exam is missed for reasons other than the above circumstances then the make-up exam will carry a 10% penalty for each day that it is not taken.

Writing & Presentation

Students will be conducting case analysis and writing a brief case analysis report independently. The case is assigned as shown in the course schedule (first column on the right). The case report must include a one-page professional business letter in good form. At a minimum, the letter should include (1) what you did in the project; (2) what you learned by doing the project; (3) how this skill or information might be used in your career or in business; and (4) why this is important with respect to accounting. The written project should be 3–4 pages of text and should (1) identify the accounting issue addressed in the problem/case; (2) discuss the relevant accounting standards/practice; (3) answer the required questions; (4) conclude your work/findings. The writing should be in good form, carefully thought out and well written, and proofread for spelling and grammatical errors to avoid point deductions. The assignment is due on the due date as specified in the course schedule unless otherwise noted. Assignments submitted late will automatically receive a 10% penalty for each day late. This means that an assignment submitted after class begins will be subject to the late penalty. Under no circumstances will an assignment be accepted more than two days late. Always be sure to make back-up copies of your work to avoid late penalties. Students will also be preparing a video presentation on the case analysis report. Each student must speak a minimum of 5 minutes for the presentation. The sufficiency and skills of your presentation will be evaluated.

In your registering for ACG 6315 Distance Learning it is assumed that you are capable of preparing a portfolio piece and video presentation according to GEB 6215 guidelines. The topic of how to prepare videos is covered in GEB 6215. If you have not yet had GEB 6215, you should only take ACG 6315 Distance Learning if you are technically very proficient. The college does not provide any technical support for use of the video software, and even if you are technically very proficient, it's still very possible that you may experience considerable difficulty and frustration in completing the video presentation if you have not yet taken GEB 6215. So it is strongly recommended that you take GEB 6215 before ACG 6315 Distance Learning.

ACG 6315 is a targeted course that integrates with GEB 6215 in which students working towards a graduate degree can demonstrate effective communication in functional skill areas before graduating. By College of Business Policy, all students in ACG 6315 (regardless of their GEB certification status) must submit a short paper and an oral presentation. Those students who are not yet GEB certified may use one of the writing assignments and the presentation in ACG 6315 towards satisfying the communications requirements. Those students who are already certified are required to demonstrate their existing skills. The writing and the presentation should comply with GEB 6215 guidelines regarding the short paper and the oral presentation and demonstrate the skills taught in GEB 6215. If you need help in these areas or have questions regarding using these assignments for your communication certification, contact your GEB 6215 instructor. Please consult with me if you have questions about the assignment itself or the content of the paper.
Discussion & Participation

Although attendance is not required in an online environment, much of what we will do in this class will involve online participation and discussions. Threaded discussions may involve management applications presented in the textbook or other professional issues in accounting. Participation in the threaded discussions is expected and rewarded. A portion of your grade will be based on questions you “answer” during class. You may prefer to attend all threaded discussions. You should do your best to communicate clearly and with good spelling and grammar, and to always read and follow instructions. You will be graded on the quality and quantity of your involvement in threaded discussions. Participation and discussion constitute approximately 5%~6% of your grade.

Quizzes

There will be 9 online quizzes. Each quiz has two tests. Test A is REQUIRED and you will have 10 questions (some conceptual and some technical) worth 0.5 point each and one 40 minutes opportunity to take the quiz. Test B is OPTIONAL and you will have 5 questions (similar to those in Version A) worth 1 point each and 15 minutes to take the quiz. Students may elect this optional quiz if you achieve a low score in Test A and wish to replace it with a higher score. However, students cannot use Test B to replace any missed quiz. This means that you must take Test A before you elect to take Test B. If you elect to take both tests of a particular quiz, then the higher score you achieve among the two will be your grade for that quiz. Make sure you are comfortable with the material covered during the week before you take the quiz. Minimum preparation for quizzes may include reading the textbook material, reading the lecture notes, and practicing the example problems.

You will be able to complete the quizzes during the release window at a time of your choosing. Test A will be available from Monday to Sunday during the week a quiz is scheduled (see the course schedule); Test B will then be available on the following Monday and Tuesday. Once the release window is closed, the quiz will no longer be available. The lowest quiz score will be dropped; however there will be NO make-up quizzes during the semester. The objectives of the quizzes are as follows:
1. Allow you to assess your progress in the course
2. Encourage you to keep up in the class
3. Enable you to learn the material.

Class Preparation and Example Problems

In order to prepare for threaded discussions and quizzes you should read the textbook chapter prior to when these topics are covered in lesson units. Best preparation will result if chapters for the week are read prior to the week of coverage in order to analyze the concepts and develop questions and participate in threaded discussions. A second reading after the discussion is suggested. You should use the assignment schedule as a guide for your class preparation. The assignment schedule is just TENTATIVE and the professor reserves the right to change the schedule during the semester.

The chapter notes and discussions supplement the textbook and other materials. Therefore, you are responsible for BOTH the text and lesson material. Chapter notes for each lesson unit will be provided on eCollege for your review.

We will utilize many of the chapter exercises and problems as examples to understand the concepts. Example exercises and problems are listed as detailed in the course schedule. The solutions to these problems have been placed on e-College for your reference. These problems are essential to your preparation of quizzes and exams. For this reason, you may want to practice as much as possible. Reading the solutions does not guarantee you a true understanding or problem-solving capabilities.
Policies

Uniform School of Accounting Policies

The School of Accounting (SOA) has adopted a set of uniform policies for all courses offered by the School. These policies are considered a part of this syllabus. For example, SOA students are required to maintain an e-mail address and to subscribe to the SOA discussion list. Instructions on how to get an e-mail address and how to subscribe can be found, along with a full explanation of all policies at http://soa.fau.edu/policies.html.

Memorandum of Understanding

To guarantee you the full opportunity for maximum learning in this class, the following ground rules also apply:

1. Looking at notes, handouts, problem sets, or exams from prior semesters all constitute violations of the Honor Code.
2. Discussion of the weekly problem sets and cases with other students in the class is strongly encouraged.
3. Students are expected to work independently unless an assignment specifically requests otherwise, and all written work must be developed for this course alone and may not have been submitted in a previous course, and may not be concurrently submitted in another course. Students found to be submitting work that is not their own will be deemed in violation of the Honor Code.
4. Exams and quizzes prohibit the use of cell phone, email, and the Internet to plagiarize. Examples of academic misconduct include, but are not limited to: providing or receiving information during the examination, providing or using assistance during the examination, using Internet resources to assist in answering exam questions, copying full text information from the Internet.
5. After the course is over, you will not provide any materials from the class to students who will take the class in the future.

Students with Disabilities

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) - in Boca Raton, SU 133 (561-297-3880); in Davie, MOD 1 (954-236-1222); in Jupiter, SR 117 (561-799-8585); or at Treasure Coast, CO 128 (772-873-3305), and follow all OSD Procedures.

Incompletes

There are no incompletes for this course except in the case of extraordinary circumstances (for example, excessive absences due to severe illness). The professor determines when an incomplete is appropriate.

Honor Code

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the University mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonest is also destructive of the University community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001 at http://www.fau.edu/regulations/chapter4/4.001_Honor_Code.pdf.