
 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department _____ College _____		
Current Course Prefix and Number		Current Course Title	
Syllabus must be attached for ANY changes to current course details. See Template . Please consult and list departments that may be affected by the changes; attach documentation.			
Change title to: Change prefix From: _____ To: _____ Change course number From: _____ To: _____ Change credits* From: _____ To: _____ Change grading From: _____ To: _____ Academic Service Learning (ASL) ** Add _____ Remove _____ <small>* See Definition of a Credit Hour.</small> <small>** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.</small>		Change description to: Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to: Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Term/Year for Changes:		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone			
Approved by Department Chair  College Curriculum Chair <u>Anita Pennathur</u> College Dean <u>Ken Johnson</u> UGPC Chair _____ UGC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____		Date 2/2/23 2/13/2023 2/13/2023 _____ _____ _____ _____ _____	

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.



ACG 6027-001
Financial Accounting
Online Instruction
3 credits

Spring, 2023
Dr. Julia Higgs
Office: Boca Raton, Kaye Hall 124
Office hours: Wednesday 9-10:30, Thursday 4:00-5:30
Classroom: Online
Telephone: 954-815-9396 (cell)
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Course Description

Old: Principles applicable to the accounting cycle, asset valuation, income determination, financial reporting, basic business taxes, and owner's equity. Available only to graduate students lacking an undergraduate course in accounting.

New: Do you want to feel confident discussing business opportunities within an organization? Learn why accounting is the “language of business.” This course not only acquaints you with the basic financial statements such as Balance Sheet, Income Statement, and Statement of Cash Flows but also elaborates upon the valuation methodologies for each financial account. Upon course completion, students will have a solid accounting foundation. This course is only available to graduate students lacking an undergraduate course in accounting.

Instructional Method

This class is designated as a “Fully Online Class” with no on-campus attendance requirements.

Prerequisites/Corequisites

Prerequisite: Graduate standing

Course Objectives/Student Learning Outcomes

At semester's end, students should be able to:

- Analyze economic events affecting a business and describe their impact on financial statements.
- Explain the purpose of and describe the core components of the four basic financial statements (Balance Sheet, Income Statement, Statement of Retained Earnings, and Statement of Cash Flows).
- Explain the accrual basis of accounting and its implications for reporting revenues and expenses in the income statement.
- Define and explain the implications of each of the basic assumptions, principles, and constraints underlying financial accounting.
- Transform transaction data into useful accounting information for a corporation.
- Report and analyze receivables, inventory, long-lived assets, short-term and long-term liabilities, and equity.

Course Evaluation Method

Evaluation	Percentage
Exam 1	20
Exam 2	20
Exam 3	20
Chapter Practice Quizzes	20 (one grade will be dropped)
Homework	20 (One grade will be dropped)
Optional Comprehensive Final Exam	Replaces a missed/poorly performed midterm exam grade
	<hr/> 100 <hr/>
Smartbook (optional, not required)	2 (up to two points extra credit added to final grade)

In keeping with University policy, students will be graded on a scale of A through F according to the following schedule:

Total points	100-92	91.9-90	89.9-88	87.9-82	81.9-80	79.9-78	77.9-70	69.9-68	67.9-62	61.9-60	<60
Grade	A	A-	B+	B	B-	C+	C	D+	D	D-	F

NOTE: Canvas gradebook percentages do not always give you the most accurate representation of your actual course grade. For example, if you miss a quiz, it does not record a zero until the professor does the final calculation of grades. Students are expected to be able to calculate their own grades given the weighting schedule provided above. This is a simple calculation. Do not email the Professor for these calculations!

*** Exams must be completed by the Due Date and Time! This means that the exam must be FINISHED by the listed due date and time. Just to be clear, if an exam is due Sunday night at 11 pm and it has a 60-minute duration/time limit, you should begin that exam no later than 10:00 pm.

Policy on Makeup Tests, Late Work, and Incompletes

Students are expected to submit assignments, quizzes, and exams on or before the due date. Failing to submit an assignment or exam on or before the due date will result in a grade of zero. Students who fail to submit an exam on or before the due date for a valid emergency should notify the instructor **PRIOR** to the scheduled exam, if possible.

To be clear: Special accommodations will only be given at my discretion and only in cases of extreme hardship (e.g., hospitalization of student, death of immediate family member, unavoidable out-of-town business). **However, students may take the optional comprehensive final exam to replace a missed mid-term exam.**

Attendance Policy

Students are expected to attend all of their scheduled University classes (in this class via recorded lectures) and to satisfy all course requirements.

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

Required Software

- Microsoft 365 Suite [Link to download \(including Excel\)](#)
- Reliable web browser (recommended [Chrome](#) or [Firefox](#))
- Java – [Link to download](#) and/or [Link to verify Java](#) on your computer
- Adobe Flash Player: [Link to download](#)
- Mobile App: Instructions on how to download the Canvas App on an iOS device
 - ([Link for iOS Instructions](#)) or Android device ([Link for Android instructions](#)).

Internet Connection

- Recommended: Broadband (high-speed) Internet connection with a speed of 4 Mbps or higher
- To function properly, Canvas requires a high-speed Internet connection (cable modem, DSL, satellite broadband, T1, etc.). The minimum Internet connection speed to access Canvas is a consistent 1.5 Mbps (megabits per second) or higher.
- To check your Internet speed, [click here](#).

Minimum Technical Skills Requirements

The general and course-specific technical skills a student must have to succeed in the course include but are not limited to:

1. Accessing Internet.
2. Using Canvas (including taking tests, attaching documents).
3. Using email with attachments.
4. Creating and submitting files in commonly used word processing program formats such as Microsoft Office Tools.
5. Copying and pasting functions.
6. Downloading and installing software.
7. Using presentation, graphics, and other programs.
8. Posting and commenting in an online discussion.
9. Searching the FAU library and websites.

Computer Requirement –

Basic computer specifications for Canvas [Link to Specifications](#)

Operating System

- A computer that can run Mac OSX or Win 7.0 or higher.

Peripherals

- A backup option should be available to minimize the loss of work, such as an external hard drive, a USB drive, cloud storage, or your folder on the FAU servers.

Software

- Once logged in to Canvas, make sure your Internet browser is compatible.

- Other software may be required for specific learning modules. If so, the necessary links to download and install will be provided within the applicable module.

Technical Support

In the online environment, technical issues are always possible (e.g., lost connection, hardware or software failure). Many of these occurrences can be resolved relatively quickly, but if you wait until the last minute before due dates, the chances of these glitches affecting your success are greatly increased; please plan appropriately. If a problem occurs, it is essential that you take immediate action to document the issue so your instructor can verify and take appropriate action to resolve the problem.

Most issues in Canvas can be resolved by clicking on the “Help” tab located on the menu bar.

Upon clicking the “Help” tab, you will be able to:

- Report a problem
- Search Canvas guides

Additional Technical Support

1. Contact the eLearning Success Advisor for assistance: 561-297-3590
2. If you can, take a Print Screen image of the monitor when the problem occurs. Save the image as a .jpg file. If you are unfamiliar with creating a Print Screen image, visit [Link to Print Screen Instructions](#).
3. Complete a Help Desk ticket ([Link to Help Desk](#)). Make sure you complete the form entirely and give a full description of your problem so the Help Desk staff will have the pertinent information in order to assist you properly. The process includes the following steps:
 - a. Select “Canvas (Student)” for the Ticket Type.
 - b. Input the Course ID.
 - c. In the Summary/Additional Details section, include your operating system, Internet browser, and Internet service provider (ISP).
 - d. Attach the Print Screen file, if available.
4. If you do not hear back from a Help Desk representative in a timely manner (48 hours), it is your responsibility to follow up with an appropriate staff member until a resolution is reached.

Once you have submitted a Help Desk Ticket, inform your instructor. Include all pertinent information of the incident (steps 3b-d above). Keep your instructor informed of the status.

Technical Problem Resolution Procedure

In the online environment, there is always a possibility of technical issues (e.g., lost connection, hardware or software failure). Many of these can be resolved relatively quickly, but if you wait until the last minute before due dates, the chances of these glitches affecting your success are greatly increased. Please plan appropriately. If a problem occurs, it is essential that you take immediate action to document the issue so your instructors can verify and take appropriate action to resolve the problem.

It is your responsibility to obtain the necessary information and skills to manage the hardware and software systems of this course. In addition, if your personal computer becomes unavailable

for any reason, you are responsible for locating and operating other adequate computer resources to meet the course deadlines.

Remember, you can always go to any FAU computer lab to complete your work!

Recommended Browsers

Canvas supports the latest two versions of the most widely used browsers. We have learned that Canvas works better with Google Chrome and Mozilla Firefox than with Internet Explorer. If Internet Explorer is currently your only browser, consider installing Chrome or Firefox.

We highly recommend updating to the **newest version** of whatever browser you are using as well as updating to the most recent Flash plug-in.

For more details, see Which Browsers Does Canvas Support?

Getting Help

FAU has purchased Tier 1 support, provided by Canvas. What does this mean for you?

Canvas support is available **24/7, 365 days a year** in various forms. You can use the Canvas Guides to search for answers, call the support hotline to talk to a person, hit the chat link to message a Canvas support technician, or report an issue directly to Canvas.

You can access all of these help options by clicking on the **Help** link in the bottom-left corner of the Canvas window and then selecting your preferred method of assistance.

If you call FAU's Help Desk, please be sure to select the option for Canvas.

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Disability Policy

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at www.fau.edu/sas/.

Code of Academic Integrity and use of anti-cheating software

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 dishonesty 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](#).

The teacher may use anti-cheating software for quizzes and exams.

Required Texts/Readings

The textbook we will be using is *Financial and Managerial Accounting: The Basis for Business Decisions* by Jan Williams, Mark Bettner and Kevin Smith (20th edition). It is published by McGraw Hill. Whatever book you select, you must also have access to Connect, the online learning system that McGraw Hill uses. This edition is brand new. You can get the e-book through Follett or through the link below.

<https://connect.mheducation.com/class/j-higgs-spring-2023-1>

Course Topical Outline

Date (week beginning)	Chapter	Topic
January 9	Chapter 1 and 2	Accounting Information for Decision Making
January 16	Chapter 3	Basic Financial Statements
January 23	Chapter 4	The Accounting Cycle: Capturing Economic Events
January 30	Chapter 5 (Learning Objectives 1-6)	The Accounting Cycle: Accruals and Deferrals
February 6	Exam 1	
February 13	Chapter 6	The Accounting Cycle: Reporting Financial Results
February 20	Chapter 7	Merchandising Activities
February 27	Chapter 8	Financial Assets
March 6	Spring Break	Inventories and the Cost of Goods Sold
March 13	Chapter 9	Plant and Intangible Assets
March 20	Exam 2	
March 27	Chapter 10	Liabilities
April 3	Chapter 11 and Appendix B (Learning Objectives 1, 2, 3, 5 and 6)	Stockholders' Equity: Paid in Capital; The Time Value of Money
April 10	Chapter 12 Learning Objective 1 and 2 from Chapter 13	Revenue Recognition and Reporting Results of Operations; Statement of Cash Flows
April 17	Exam 3	
April 24	Optional Final	