



FLORIDA
ATLANTIC
UNIVERSITY

NEW COURSE PROPOSAL Undergraduate Programs

Department School of Accounting

College Business

(To obtain a course number, contact erudolph@fau.edu)

UUPC Approval _____
UFS Approval _____
SCNS Submittal _____
Confirmed _____
Banner Posted _____
Catalog _____

Prefix Number	ACG 3151	(L = Lab Course; C = Combined Lecture/Lab; add if appropriate) Lab Code	Type of Course Lecture	Course Title Intermediate Theory 3
Credits (See <i>Definition of a Credit Hour</i>)	3	Grading (Select One Option) Regular <input checked="" type="radio"/> Sat/UnSat <input type="radio"/>	Course Description (Syllabus must be attached; see Template and Guidelines) ++This course is a continuation of ACG 3141 and provides an in-depth study of accounting transactions, their effects on financial statements, and the impact of management decisions on financial reporting. Topics include accounting for equity share-based compensation, earnings per share, leases, income taxes, pensions and other post-retirement benefits, accounting changes and error corrections, and the preparation of the statement of cash flows.	
Effective Date (TERM & YEAR)	Fall 2026			
Prerequisites, with minimum grade*		Corequisites		Registration Controls (Major, College, Level)
ACG3141 Minimum Grade C				

*Default minimum passing grade is D-. Prereqs., Coreqs. & Reg. Controls are enforced for all sections of course

WAC/Gordon Rule Course <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Intellectual Foundations Program (General Education) Requirement (Select One Option) None General Education criteria must be indicated in the syllabus and approval attached to the proposal. See Intellectual Foundations Guidelines .
---	---

Minimum qualifications to teach course

Terminally qualified in accounting.

Faculty Contact/Email/Phone Julia Higgs, jhiggs@fau.edu	List/Attach comments from departments affected by new course NA
--	--

Approved by

Department Chair <u>George R. Young</u>	Date 1/9/2026
College Curriculum Chair <u>Julia Higgs</u>	<u>1/20/2026</u>
College Dean <u>M. A. Higgs</u>	<u>1-22-2026</u>
UUPC Chair _____	_____
Undergraduate Studies Dean _____	_____
UFS President _____	_____
Provost _____	_____

Email this form and syllabus to mjenning@fau.edu seven business days before the UUPC meeting.

INTERMEDIATE THEORY 3

ACG 3151-XXX-XXXX

Fall 2026

3 credits

Instructor:

Office Location:

Office Hours:

Email:

Instructional Method

This class is designated as: Primarily Classroom. This class is taught live in the classroom on (Enter day and time), with Professor (Enter your name here). Students are required to attend all class meetings.

Important: Students are expected to have read the material assigned for the week before the night of class, viewed/listened to any recordings (e.g., lecture audio or handout video recordings) posted on Canvas under the module to be covered for each respective week, and downloaded and printed-out the handouts posted on Canvas so that they have them available on the night of class.

USE OF CANVAS SITE: Some materials for this course will be accessible through FAU's learning management system—**Canvas**. You are expected to access the Canvas website daily to check for syllabus updates, announcements, assignments, and other course materials. Not checking Canvas is not an excuse.

Warning: **Do not use the Canvas App (Mobile App) to access or submit assignments for this course.** In the past, the Canvas App (Mobile App) has proven unreliable.

You should only be accessing and submitting assignments for this course via FAU's Canvas website.

FAU Canvas website <https://canvas.fau.edu/>

You must log into Canvas with your FAU ID and Password to access the materials and assignments in this course. If you do not know your FAU ID or Password, click the following link for help.

<http://www.fau.edu/oit/accounts/index.php>

The course is organized into modules on Canvas. Unless otherwise specified, each module begins on Saturday at 12:00 am, EST, and ends on Friday at 11:59 pm, EST. Each week you will open the assigned learning module on Canvas to access the work that you must complete for that respective module (e.g., assigned readings (textbook chapter, lecture notes, handouts), Connect assignments/quizzes, textbook exercises and problems assigned, and when applicable view videos/ presentations, etc.).

REQUIRED TEXT AND MATERIALS

In this course, you will need the following texts and/or materials.

Important: The E-book is **NOT** accessible for certain quizzes or exams.

The ISBN number for the E-book version of the textbook required for the course is listed below. Information to opt-in to the Follett Access Program to purchase the E-book version of the textbook only, at a discounted price is posted under the Module named Textbook Inclusive Access Module on Canvas.

Note: The opt-in period for the discounted price is for a limited time only.

- Spiceland, J. David, Nelson, Mark W., Thomas, Wayne B., and Winchel, Jennifer. Intermediate Accounting (with Connect SmartBook Access), **2025 Release edition**. McGraw-Hill education, 2025.
 - E-book via Follett Access program ISBN 9781265527167 (only available from FAU bookstore for a limited time)
- Basic or Financial Calculator (**You may NOT use your cell phone, laptop, or similar electronic devices (e.g., Apple watch) as your calculator**).
- Computer with a non-wireless internet connection - running on Mac OS 10.12 or Windows 7 or higher with speakers or headphones, camera, microphone, media player software (including MP3 audio and video), backup device for computer files, and a non-wireless internet connection – **See Technology and Computer Requirements below**. Certain assignments will require the use of Excel, Microsoft Word, PowerPoint, and other computer software technology (e.g., Connect, Online Proctoring Software (Proctorio, Respondus LockDown Browser & Monitor), etc.).
- **Important:** You are not allowed to use an iPad to take Exams or Quizzes in this course. Certain assignments will require the use of Excel, Microsoft Word, PowerPoint, and other computer software technology (e.g., Connect, Online Proctoring Software (Proctorio, Respondus LockDown Browser & Monitor), etc.).

Hardware/Peripherals

- Dependable computer - Operating system: Windows 10 or macOS High Sierra (10.3) or higher.
- Computer must have a non-wireless internet connection

MINIMUM TECHNOLOGY & COMPUTER REQUIREMENTS

- Chrome OS – minimum version 56
- A backup option should be available to minimize the loss of work. This can be an external hard drive, a USB drive, cloud storage, or your folder on the FAU servers.
- Webcam/Camera – **Important:** The camera must be maneuverable enough to scan the entire room before taking an exam.
- Speakers
- You may also need headphones with a microphone (For example, for Canvas Collaborate, Zoom or Webex)

- Once logged in to Canvas make sure your Internet browser is compatible.
- **Important:** Read the information found under **Online Proctored Exams & Quizzes** and **Theory 3 Online Exams** in this document.

Software

- Please visit FAU's Canvas webpage at www.fau.edu/canvas and scroll down the page to **GETTING STARTED** and **Click on Frequently Asked Questions for LMS Browser compatibility with your computer**. Make sure your Internet browser is compatible and that you have all the recommended plug-ins installed. Also, under **GETTING STARTED Click on Students** for resources to assist students with getting acclimated to Canvas.
- **Media player software (including MP3 audio and video).**
- Certain assignments will require the use of Excel, Microsoft Word, and other computer software technology (e.g., PowerPoint).
- Reliable web browser (recommended [Chrome](#) or [Firefox](#))
- [Adobe Reader](#)
- Other software may be required for specific learning units and/or modules, but the links to download and install it will be provided within the applicable unit and/or module.

Internet Connection

- Recommended: Broadband 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.
- [Check your Internet speed here.](#)

MINIMUM REQUIRED TECHNICAL SKILLS

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

- Accessing the Internet.
- Using Canvas (including taking tests, attaching documents, etc.).
- Using email with attachments.
- Posting and commenting in an online discussion.
- Creating and submitting files using program formats such as Microsoft Office Tools (e.g., Word, PowerPoint, Excel)
- Copying and pasting functions.
- Downloading and installing software.
- Using presentation, graphics, and other programs.
- Searching the FAU library and websites.

TECHNICAL SUPPORT

In the online environment, technical issues are always possible (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 you take immediate action to document the issue and inform your instructor so that he or she can verify and advise you on the appropriate action to take to help resolve the problem.

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

When a problem occurs, click “Help” to:

- Live Chat with Canvas Support
- Search Canvas Guides

Additional Technical Support

1. Contact the FAU’s OIT Department for assistance: (561) 297-3999.
2. If you can, make a Print Screen of the monitor when the problem occurs. Save the Print Screen as a .jpg file. If you are unfamiliar with creating a Print Screen file, see [Print Screen instructions](#).
3. Click on the following link to complete and submit a Help Desk Ticket: [Submit A Ticket to FAU’s OIT Department](#) 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 to assist you properly. This includes:
 - 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. Send a message within Canvas to your instructor to notify him/her of the problem. Include all pertinent information of the incident (2b-d above).
5. If you do not have access to Canvas, send an email to your instructor with all pertinent information of the incident (2b-d above).
6. If you do not hear back from the Help Desk or your instructor within a timely manner, it is your responsibility to follow up with the appropriate person until you obtain a resolution.

COURSE PREREQUISITES

Intermediate Theory 3 (ACG 3151) 3 credits

This course is a continuation of ACG 3141 and provides an in-depth study of accounting transactions, their effects on financial statements, and the impact of management decisions on financial reporting. Topics include accounting for equity, share-based compensation, earnings per share, leases, income taxes, pensions and other postretirement benefits, accounting changes and error corrections, and the preparation of the statement of cash flows.

Prerequisite: ACG 3141 (3 credit hours)

Students lacking proper prerequisites may be administratively withdrawn from this or any other accounting course at any time during the term without receiving a tuition refund.

COURSE LEARNING OBJECTIVES

Upon successful completion of this course, students will be able to:

- 1- Identify the components of shareholders' equity (e.g., paid-in capital, retained earnings, etc.) and how to properly present and disclose information pertaining to shareholders' equity. Demonstrate how to account for the issuance and repurchase of shares. Identify shareholder rights associated with different classes of shares.
- 2- Demonstrate an understanding of the different types of dividends. Analyze and determine how to account for dividends (e.g., cash, property, etc.) and stock splits.
- 3- Demonstrate how to account for restricted stock plans, stock options, and employee share purchase plans.
- 4- Calculate earnings per share (EPS), diluted EPS, and understand the impact of equity transactions on EPS.
- 5- Identify the criteria used to classify leases and determine the proper classification of leases from both the lessee and lessor's perspective. Calculate the present value of the minimum lease payments taking into consideration concepts such as purchase options, guaranteed residual value, etc. Prepare lease amortization schedules and journal entries. Analyze lease transactions to determine their effects on financial statements.
- 6- Demonstrate an understanding of the temporary differences that cause deferred tax assets/liabilities. Identify permanent differences and determine their impact on taxable income. Calculate deferred tax asset/liabilities taking into account multiple temporary differences and varying tax rates. Prepare the journal entry to record income taxes. Determine when a valuation allowance is recorded and how to present deferred tax assets/liabilities. Demonstrate understanding of net operating losses.
- 7- Understand the differences between defined contribution pension plan and a defined benefit pension plan, the funded status of pension plans and how that amount is reported.
- 8- Analyze, calculate and record the effect of accounting changes, estimates, and error corrections. Identify how accounting changes, estimates, and error corrections are reported in the financial statements. Identify or describe scenarios that constitute a change in reporting entity.
- 9- Analyze accounting transactions to determine their effect on the statement of cash flows, if any, and properly categorize the transactions as operating, investing, financing or non-cash investing and financing activities when preparing the statement of cash flow. The focus will be on the direct method of reporting cash flows.
- 10- Identify the major derivative securities used to hedge against risk.
- 11- Demonstrate how to account for fair value hedges, cash flow hedges, foreign currency hedges.

Please note, during the summer semester certain learning objectives will not be covered due to the shorter semester. However, the solutions to the exercises and problems in the textbook which include the learning objectives that will not be covered are made available on Canvas for your reference.

GRADING SCALE

The grading scale, which may be modified to allow for a curve if warranted, is tentatively as follows:

GRADE SCALE

Grade	Percentage (%)
A	92 % and above
A-	90 – 91%
B+	87 – 89%
B	82 – 86%
B-	80 – 81%
C+	77 – 79%
C	72 – 76%
C-	70 – 71%
D+	67 – 69%
D	62 – 66%
D-	60 – 61%
F	59% and below

THE MINIMUM GRADE REQUIRED TO PASS THE COURSE IS A "C".

COURSE EVALUATION METHOD

Tentative Grading Policy - Points will be allocated as follows:

Assessment	Points
3 Exams (150 points/exam)	450 points
**Connect Assignments (e.g., Quizzes, Homework, Excel, Tableau, Exams, etc.)	70 points
**Connect SmartBook Assignments	35 points
Online Student Academic Integrity Workshop Assignment	5 points
Total Points	560 points

**The Connect SmartBook Assignments include questions and material pertaining to International Financial Reporting Standards (IFRS) for certain chapters.

Exams

There will be 3 exams. Exams may be set-up in Canvas and/or Connect as Online Proctored Exams at the discretion of the professor. Some exams may include take home problem(s), Excel and Connect problem(s) at the discretion of the professor. Also, some exams may consist of multiple parts.

Important: The dates for each respective exam are listed on the syllabus. **Exams must be completed and submitted by the due date and time listed per the syllabus.** Missing or failure to complete and submit an Exam by the respective due date will result in your receiving zero points on the respective exam. Extensions will not be granted.

Online Proctored Exams & Quizzes

FAU's College of Business uses different software and or firms to proctor online exams and quizzes. This system offers two **important** benefits: 1) it allows you to continue taking exams and quizzes anywhere online, and 2) it helps to protect the academic integrity of the course by verifying your identity and ensuring that the exam or quiz is completed honestly by all students.

The online proctoring software that will be used for certain exams and quizzes in this course is Proctorio, and/or Respondus LockDown Browser & Monitor (often referred to as LockDown Browser & Respondus Monitor or Respondus LockDown Browser).

Note: The firm or software used to proctor/monitor online exams, quizzes, etc. in this course may change at any time during the semester.

Hardware requirements for taking the online proctored exams in this course are listed under the heading Minimum Technology & Computer Requirements on this syllabus.

Information and instructions to download the software pertaining to **LockDown Browser & Respondus Monitor** will be posted on Canvas under the **Module** named **Course Resources** under **Respondus LockDown Browser Information**. **Important:** Please read the information posted under this module before taking the Exams in this course.

Hardware requirements for taking the online proctored exams and quizzes in this course are listed below and on Canvas under the **Module** named **Course Resources** under **Respondus LockDown Browser Information**.

- A well-functioning computer (Important: See minimum requirements posted on Canvas under the Module named Respondus LockDown Browser under Respondus LockDown Browser Information)
- Stable internet connection, hard line is better than Wi-Fi
- Must have a maneuverable webcam (camera required to do 360-degree rotation for room scan)
- Must have a microphone

Theory 3 Online Exams

Because the online exams will be monitored via video, they cannot be taken in the campus computer labs or any public computer lab such as a library, so students will need access to a computer in a private room. Students are cautioned against using public hotspots, including FAU wireless access, when taking exams because an interruption in service could cause you to be kicked out of the exam.

Theory 3 online exams will be administered using online proctoring software and will be closed book(s) and closed notes with no internet browsing. You cannot have anything else on your desk or in your possession including a blank sheet of paper, writing instrument, or cell phone (unless specified in the Exam Instructions posted on Canvas for each specific exam). Read the College of Business Policies for Online Proctored Exams section toward the end of this syllabus. Extensions will not be granted.

Important: Each exam will be timed – the time limit for each exam will be posted on Canvas. Points will be deducted for Exams not submitted within the allotted time, which may result in your receiving zero points on the respective exam. Failure to complete and submit an Exam by the specified due date and time will result in a score of zero for the Exam.

During exams there will be **no electronic devices permitted, other than your computer when taking an online exam and a basic or financial calculator (You may NOT use your cell phone or similar electronic devices (e.g., Apple watch) as your calculator).**

Warning: Students are **NOT** permitted to use their cell phones or similar electronic devices for any reason during an exam. If I see anyone using their cell phone or similar electronic device during an exam, I will assume that the student is using the cell phone to achieve an unfair advantage over other students, and that student shall receive a zero for the exam.

Warning: Students are **NOT** permitted to copy, take pictures, or save an exam to any electronic device. I will assume that the student who attempts to copy, take pictures, or save an exam to any electronic device is trying to achieve an unfair advantage over other students, and that student shall receive a zero for the exam, and be reported for violating FAU's Code of Academic Integrity Policy.

Valid forms of photo identification for this course when accessing exams are as follows: [Current Florida Driver's License, FAU Student ID, or Passport.](#)

Important: Failure to show proper valid photo identification upon taking a proctored exam will be considered an attempt at cheating and will result in your receiving zero points on the respective exam. The instructor may give a grade of zero on an exam or a failing grade for the course and pursue a violation of the Code of Academic Integrity for any irregularities. These penalties can be assessed even after exam grades are released. See the College of Business Policies for Online Proctored Exams section at the end of this syllabus. Also, refer to the Exam instructions that will be posted on Canvas for each specific exam.

FYI: Often, a report is sent to the instructor listing any irregularities the proctoring software or firm detected or observed while the student was taking an exam. For example, Proctorio will send a report to the instructor listing any irregularities they observed while the student was taking an exam.

A **non-graded practice quiz** will be given prior to the first exam to allow you to familiarize yourself with the online proctoring software (e.g., Proctorio or Respondus LockDown Browser). The purpose of the

practice quiz is to test your equipment and the use of the online proctoring software. Details regarding the practice quiz will be posted on Canvas.

The grades for each exam will be available immediately after the exam is submitted. Exam questions will not be released in order to protect the integrity of the test bank, but if a student wants to know what topics they answered incorrectly on an exam, send the instructor an email after the exam has closed.

The most common reason students do not do well on the Theory 3 Exams is because they do not read the chapters and lecture notes at least 3 times, or complete the assigned exercises, problems, and Connect assignments listed on the syllabus. **You must be dedicated to doing the work** (Please read the **Homework Collection** and **Course Resources** sections farther down below in this document).

Important reminder: The dates for each respective exam are listed on the syllabus. An exam not taken and properly submitted during the specific dates and times it is available, will result in a score of zero for the exam. Having technical difficulties, or not understanding how to use the technology, is not an excuse for missing an exam deadline. Extensions will not be granted.

Theory 3 Online Proctored Quizzes

The same information listed previously under Theory 3 Exams applies to Theory 3 Online Proctored Quizzes. Instructions for Online Proctored Quizzes will be posted on Canvas when applicable.

Online Student Academic Integrity Workshop (OSAIW) Assignment

Instructions regarding this assignment are posted on Canvas under the **Module** named **Course Resources**.

FAU's School of Accounting requires all accounting majors taking upper division accounting courses to complete the Online Student Academic Integrity Workshop (OSAIW) annually. Completion of the OSAIW and uploading your certificate of completion is required in this course. Failure to complete the Online Student Academic Integrity Workshop by the specified due date will result in a score of zero for the assignment. Extensions will not be granted. Upper division accounting courses are level 3000 courses and above. Theory 3 (ACG 3151) is an upper division accounting course.

SmartBook/Connect Assignments (referred to as Connect Assignments)

Details regarding these assignments will be posted on Canvas under the **Module** named **Course Resources** under **SmartBook / Connect Instructions**.

Warning: Do not use the Connect App (Mobile App) to access or submit assignments for this course. In the past the Connect App has proven unreliable. Access and submit the Connect Assignments for this course via FAU's Canvas website only.

Important: When you register for Connect, be sure to use your FAU email address. Use of any other email account will make it difficult for your grades to show up in canvas.

The Connect Assignments are set-up in the format of quizzes, Excel Assignment(s), homework, exams etc.

Most Connect Assignments/Quizzes are not proctored. However, the E-book is not available when completing or taking the Connect Quizzes.

Important: When I set up a Connect Quiz or Exam that is to be proctored, I will inform students that the respective Quiz or Exam is to be proctored.

Some Connect Assignments are timed; the time limit for each assignment, when applicable, can be found in Connect by clicking on the arrow or lock image to the right of the assignment.

Also, the number of attempts you are allowed for each respective assignment varies. The number of attempts allowed for each respective assignment, when applicable, can be found in Connect by clicking on the arrow or lock image to the right of the assignment. The lock image appears if the assignment/quiz has not opened yet.

Important: Instructors do not have access to individual student Connect accounts. **It is the student's responsibility to confirm that their score for each respective Connect Assignment is reflected in the Canvas gradebook within 24 hours after the due date of each respective assignment.**

If the student's score is not appearing the Canvas gradebook, **it is the student's responsibility to contact McGraw Hill's Customer Service Department at 1-800-331-5094** to report the issue, to get the issue resolved. Also, students should request a **case number** from the customer service agent assisting them with resolving the matter.

After contacting McGraw Hill's Customer Service Department, email your professor immediately apprising him or her of the issue. **Include the case number you were assigned by the customer service representative you spoke with at McGraw Hill's Customer Service Department in your email to the professor.**

Failure to properly report any issues you encounter using Connect to McGraw Hill's Customer Service Department and getting a case number for the issue being reported will result in your being assigned a score of zero for the respective Connect Assignment.

Important: The due dates for the Connect assignments are listed on Canvas. Failure to complete and submit the Connect assignment(s) by the specified due dates will result in a score of zero for the respective assignment(s). Extensions will not be granted.

Excel Assignment(s)

The Excel Assignment(s) may be set up as a group assignment(s) or individual assignment(s) or in Connect at the discretion of the professor. When an Excel assignment is set-up in Connect, follow the instructions provided in Connect for the Connect Excel assignment.

Details regarding an Excel assignment(s) not set-up in Connect will be posted on Canvas. When applicable, failure to sign-up for a group by the deadline listed once the Excel assignment(s) instructions have been posted on Canvas will result in a score of zero for the assignment(s). Extensions will not be granted.

In addition, failure to demonstrate active collaboration and participation in the Excel group assignment(s) will result in a score of zero (0) for the group member or members who do not contribute and collaborate on the assignment(s).

Important: The due date for the Excel assignment(s) is listed on the syllabus. For any additional Excel assignments or take-home problems assigned during the semester, the professor will provide the due date for the additional assignment(s) once they are assigned. Failure to complete and submit the Excel assignment(s) or take-home problem(s) requiring the use of Excel by the specified due date, will result in a score of zero for the assignment(s). Extensions will not be granted.

ADDITIONAL COURSE POLICIES

MISSED EXAM POLICY

No makeup examinations will be given. Extensions will not be granted. Students might be required to produce evidence to substantiate their reasons for missing an exam. Contact me if you miss an exam.

LATE ASSIGNMENTS, QUIZZES, OR EXAMS

Late Assignments, Quizzes, or Exams will not be accepted. Extensions will not be granted.

ATTENDANCE POLICY

Since the course is online, you should access the course **at least twice a day** (e.g., sometime before noon and later in the late afternoon/early evening) to ensure you do not miss pertinent postings, messages, or announcements. Students are expected to satisfy all academic objectives as outlined by the instructor. It is imperative that you meet course deadlines and stay active when applicable in discussion boards, group projects, etc.

Attendance is not a part of the grade in this course; **students are, however, expected to keep up with the readings, assignments, quizzes, etc. listed on the syllabus and Canvas for examination purposes. Students are also expected to complete all Exams and Assignments** (e.g., Connect Quizzes, IFRS, etc.) applicable to the current semester **by the respective due dates**.

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance.

Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations, or participation in university-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances, and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a university-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

CANVAS ANNOUNCEMENTS

You are responsible for reading all announcements posted by the instructor. **Friendly reminder:** You should access the course **at least twice a day** (e.g., sometime before noon and later in the late afternoon/early evening) and check for course announcements each time you log in.

EMAIL POLICY

I will only respond to emails sent through Canvas or from official FAU student email accounts. **It is best to always email via Canvas.** Due to FAU's spam controls often upon responding to email accounts, for example, from a student's workplace; these emails are returned undeliverable. Keep that in mind when emailing me. If you email me from an account other than your official FAU student email account and you do not get a response from me, chances are I never received your email. It often goes straight to spam, and I never see it.

Important: The best way to contact me is to send me an email through Canvas.

You are responsible for reading all your course emails and responding in a timely manner. I suggest students check their Canvas inbox and FAU email account at least twice a day (sometime before noon and in the evening) to ensure they do not miss any emails sent I may have sent to them.

Except for weekends and holidays, I will typically respond to email (Canvas inbox) within 48 hours.

NETIQUETTE & ELECTRONIC COMMUNICATION POLICY

Due to the casual communication common in the online environment, students are sometimes tempted to relax their grammar, spelling, and/or professionalism. Please remember that you are adult students and professionals—your communication should be appropriate.

In addition to the University's policy, please consider the following:

- Privacy, confidentiality, and security in all electronic communications.
- All electronic communication resources must be used for the course and in alignment with the University mission.
- Prohibited use of false identity, false identity pseudonyms, or anonymous (sender's name or electronic identification is hidden).
- Access without consent.
- Disruption of services including introducing computer contaminants (viruses).
- Harassment of any kind.

Please see the Office of Information Technology's Resources and Services for Students at:

<https://www.fau.edu/oit/resources-students/>

ACADEMIC IRREGULARITIES, HONESTY, AND CLASSROOM CONDUCT

A fundamental principle of academic, business and community life is honesty. In the academic environment, the following are critical:

Appropriate online classroom behavior is expected at all times, including respect for the instructor and peers. Disruptive online classroom behavior is unfair to other students who are in class to learn, as well as to the instructor, and will not be tolerated. Disruptive behavior is defined in the FAU Student Code of Conduct as "... *activities which interfere with the educational mission within classroom.*" Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Students at Florida Atlantic University are expected to maintain the highest ethical standards, Academic dishonesty, including cheating and plagiarism, 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 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.

PLAGIARISM & ANTI-PLAGIARISM SOFTWARE

Plagiarism is unacceptable in the University community. The Internet is a powerful tool providing access to a wealth of information. Students are reminded that plagiarism guidelines that apply to printed materials also apply to materials accessed via the Internet. Academic work must be an original work of your own thought, research, or self-expression. When students borrow ideas, wording, or organization from another source, they must acknowledge that fact in an appropriate manner. Plagiarism is the deliberate use and appropriation of another's work without identifying the source and trying to pass off such work as one's own. Any student who fails to give full credit for ideas or materials taken from another has plagiarized. This includes all discussion board posts, journal entries, wikis, and other written and oral presentation assignments. If in doubt, cite your source.

Plagiarism is a very serious violation. Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above. Refer to FAU's Code of Academic Integrity for more information regarding violations. Please see FAU Regulation 4.001 at: [FAU Regulation 4.001](#).

HOMEWORK COLLECTION

Although not collected, this is **the most important aspect of the course. You must be dedicated to doing the work**--not merely watching the media files or completing the SmartBook Assignments. **Students must be prepared with the assignments for each week as listed on the syllabus; under the tentative schedule for this semester.**

Solutions to certain handouts, exercises and problems are posted on Canvas under the **Module** named **Solutions**.

Warning: Only reviewing solutions before investing significant effort to solve homework on your own will give you a false sense of accomplishment and understanding. **You must be doing MORE than just the SmartBook and Connect Assignments.** Exams, and ultimately your professional career in accounting, require a TRUE understanding of the issues.

In addition, exams typically incorporate an element of time pressure. **You must know the material to finish the exam in the time allowed. As in any profession, practice (i.e., homework; completing the material assigned per the syllabus) is crucial to success. Plan to spend at least 9 hours a week studying and completing the material assigned in this course.**

COURSE RESOURCES

The Canvas and Connect course sites provide a variety of resources to students. There are links in Canvas to access the Connect site. If you click on the “McGraw Hill Connect” link in Canvas it will take you to the Connect site where you can access the SmartBook, Practice Exercises and any other Assignments (e.g., IFRS Assignments, Quizzes, Exams, etc.) set-up in Connect throughout the semester.

After reading the assigned textbook chapter(s) and the lecture notes posted on Canvas for each respective week in the course, I strongly encourage you to complete the exercises and problems listed on the syllabus this will help you keep up with the material and provide maximum benefit to you.

Important: In the past, I have found that **students who have completed the exercises and problems assigned per the syllabus by hand (pencil and paper)** have tended to perform better on exams. Some have told me it helped them develop their analytical ability and speed when it came to solving questions on exams.

The Practice Exercises that are in Connect/Canvas will NOT be graded and are there for your benefit.

They include most of the suggested end-of-chapter exercises and problems assigned per the syllabus, supplemented by solutions and in some cases by short walk-through videos that would help you understand the concepts covered in the textbook and on the exams.

After reading the assigned textbook chapter(s) and the lecture notes posted on Canvas for each respective week in the course, I strongly encourage you to complete the exercises and problems listed on the syllabus this will help you keep up with the material and provide maximum benefit to you.

The **Practice Exercises that are in Connect/Canvas** were set up because some students work full-time, and during occasional downtime at their work locations it is easier for them to access the Practice Exercises and problems via Connect, while at work.

Important: When you register for Connect, be sure to use your FAU email address. Use of any other email account will make it difficult for your grades to show up in canvas.

MISCELLANEOUS COURSE POLICIES

1. You are expected to (a) **READ** the text material assigned for each week and to (b) **COMPLETE the assignments for each respective week.**
2. Unless instructed otherwise, **ALL** work to be submitted for consideration toward your course grade is to be attempted and completed on an **INDIVIDUAL BASIS.**
3. You need to use and check your FAU e-mail account and Canvas on a daily basis. Not checking your e-mail or Canvas is not an excuse.
4. You may not use your cell phone or laptop computer as your calculator.
5. You are responsible for School of Accounting policies at
<http://www.business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>

These policies are considered an integral part of this syllabus.

SELECTED UNIVERSITY AND COLLEGE POLICIES

SCHOOL OF ACCOUNTING POLICIES

Students are responsible for School of Accounting policies available at
<http://www.business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>

These policies are considered to be an integral part of this syllabus.

CODE OF ACADEMIC INTEGRITY POLICY STATEMENT

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

For more information, please see FAU Regulation 4.001 at: [University Regulation 4.001](#).

FAU AI Preamble:

FAU recognizes the value of generative AI in facilitating learning. However, output generated by artificial intelligence (AI), such as written words, computations, code, artwork, images, music, etc., for example, is drawn from previously published materials and is not your own original work. FAU students are not permitted to use AI for any course work unless explicitly allowed to do so by the instructor of the class for a specific assignment.

Class policies related to AI use are decided by the individual faculty. Some faculty may permit the use of AI in some assignments but not others, and some faculty may prohibit the use of AI in their course entirely. In the case that an instructor permits the use of AI for some assignments, the assignment instructions will indicate when and how the use of AI is permitted in that specific assignment. It is the student's responsibility to comply with the instructor's expectations for each assignment in each course. When AI is authorized, the student is also responsible and accountable for the content of the work. AI may generate inaccurate, false, or exaggerated information. Users should approach any generated content with skepticism and review any information generated by AI before using generated content as-is.

If you are unclear about whether or not the use of AI is permitted, ask your instructor before starting the assignment.

Failure to comply with the requirements related to the use of AI may constitute a violation of the Florida Atlantic Code of Academic Integrity, [Regulation 4.001](#).

Proper Citation:

If the use of AI is permitted for a specific assignment, then use of the AI tool must be properly documented and cited. For more information on how to properly cite the use of AI tools, visit our [Proper AI Citation](#) for best practices.

CLASS POLICY:

The use of AI to assist in work assigned in this specific course is permitted only for specific assignments as indicated by the instructor. Use must be properly documented and [cited](#) per instructor guidelines.

ACCESSIBILITY POLICY STATEMENT

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: [Student Accessibility Services](#).

Contact

- **Boca Raton:** (561) 297-3880 / Fax: (561) 297-2184, TTY: 711
- **Davie:** (954) 236-1222 / Fax: (954) 236-1123, TTY: 711
- **Jupiter:** (561) 799-8721 / Fax: (561) 799-8721, TTY: 711

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/>

RELIGIOUS ACCOMMODATION POLICY STATEMENT

In accordance with the rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices and beliefs regarding admissions, registration, class attendance, and the scheduling of examinations and work assignments. University Regulation 2.007, Religious Observances, sets forth this policy for FAU and may be accessed on the FAU website at: [FAU Regulation 2.007](#).

Any student who feels aggrieved regarding religious accommodations may present a grievance to the executive director of The Office of Civil Rights and Title IX. Any such grievances will follow Florida Atlantic University's established grievance procedure regarding alleged discrimination.

University Regulation 2.007, Religious Observances, sets forth this policy for FAU and may be accessed on the FAU website at www.fau.edu/regulations.

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.

COLLEGE OF BUSINESS MINIMUM GRADE POLICY STATEMENT

The minimum grade for College of Business requirements is a "C." This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's "Writing across the Curriculum" and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

INCOMPLETE GRADE POLICY STATEMENT

A student who is passing a course but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

WITHDRAWALS

Any student who decides to drop is responsible for completing the proper process required to withdraw from the course.

FACULTY RIGHTS AND RESPONSIBILITIES

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- Recommend disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct [University Regulation 4.007](#).

See Tentative Schedule for the Current Semester Starting on the Next Page

Tentative Schedule for Fall 2026:

Date	Work that should be completed prior to the class meeting BE = Brief Exercise, E = Exercise, P = Problem, AC = Analysis Case, CC = Communication Case , EC=Ethics Case, IC = International Case, ITC = Integrating Case, JC = Judgement Case, RC = Research Case, RWC = Real World Case
Week 1 and 2	Read Chapter 18 Connect SmartBook Assignment Chapter 18 Connect Quizzes pertaining to Chapter 18

	<p>Homework:</p> <p>Brief Exercises 18-10, 18-11, 18-12, 18-13, 18-14, and 18-15 Exercises 18-10, 18-11, 18-12, 18-14, 18-17, 18-18, 18-19, 18-20, 18-21, and 18-23 Problems 18-2, 18-4, and 18-6 Exercises 18-1, 18-3, 18-4, 18-5, and 18-7 (Requirement 1 only) Brief Exercises 18-3, 18-4, 18-5, 18-6, and 18-7</p>
Week 3 and 4	<p>Read Chapter 19</p> <p>Connect SmartBook Assignment Chapter 19 Connect Quizzes pertaining to Chapter 19</p> <p>Homework:</p> <p>Exercises 19-16, 19-17, 19-18, 19-19, 19-20, 19-24, and 19-26 Problems 19-9, 19-10, 19-11, 19-12, 19-13, 19-16, 19-17, and 19-18 Exercises 19-12, 19-13, 19-14, and 19-15 Additional Exercise and Problems Pertaining to Order of Entry: Exercise 19-21 Problems 19-14 and 19-15</p>
Week 5	<p>Read Chapter 17 (pages 976-990)</p> <p>Connect SmartBook Assignment Chapter 17</p> <p>Homework:</p> <p>Exercise 17-1, 17-2, 17-3, and 17-4</p>
Week 6	Exam 1
Week 7	<p>Read Chapter 15 - This week we will focus on accounting by the LESSEE</p> <p>Connect SmartBook Assignment Chapter 15 Connect Quizzes pertaining to Chapter 15 (Lessee)</p> <p>Homework:</p> <p>Brief Exercises 15-4, 15-5, and 15-15 Exercises 15-2, 15-3, 15-6, 15-12, 15-13, 15-16, 15-27, and 15-29 Problems 15-3 and 15-6</p>
Date	<p>Work that should be completed prior to the class meeting</p> <p>BE = Brief Exercise, E = Exercise, P = Problem, AC = Analysis Case, CC = Communication Case , EC=Ethics Case, IC = International Case, ITC = Integrating Case, JC = Judgement Case, RC = Research Case, RWC = Real World Case</p>
Week 8	<p>Read Chapter 15 - This week we will focus on accounting by the LESSOR</p> <p>Connect Quizzes pertaining to Chapter 15 (Lessor)</p> <p>Homework:</p> <p>Brief Exercises 15-1, 15-3, and 15-6 Exercises 15-4, 15-5, 15-7, 15-8, 15-11, 15-14, 15-15, 15-25, 15-30, 15-31, 15-35, and 15-37</p>

Week 9 and 10	<p>Read Chapter 16 (pages 903-942)</p> <p>Connect SmartBook Assignment Chapter 16 Connect Quizzes pertaining to Chapter 16</p> <p>Homework:</p> <p>Exercises 16-1, 16-4, 16-6, 16-12, and 16-13</p> <p>Exercises 16-15, 16-16, 16-17, 16-21, and 16-22</p> <p>Exercises 16-18, 16-23, 16-28, 16-31, and 16-32</p> <p>Problems 16-3, 16-5, and 16-7</p> <p>Additional:</p> <p>Brief Exercises 16-1, 16-2, 16-4, 16-5, 16-7, 16-9, 16-10, 16-11, and 16-13</p> <p>Exercises 16-8, 16-9, 16-10, 16-11, 16-19, and 16-20</p>
Week 11	<p>Exam 2</p>
Week 12	<p>Read Chapter 20</p> <p>Connect SmartBook Assignment (Includes IFRS) Chapter 20</p> <p>Connect Quizzes pertaining to Chapter 20</p> <p>Homework:</p> <p>Exercises E20-1, E20-2, E20-4, E20-8, E20-10, E20-12, E20-13 and E20-14</p> <p>Exercises E20-16, E20-17, E20-18, E20-19, E20-20, E20-21, and E20-23</p> <p>Exercises E20-18, E20-24, and E20-25</p> <p>Problems P20-3 and P20-8</p>
Week 13 and 14	<p>Read Chapter 21 - Focus on the Direct Method of Cash Flows</p> <p>Connect SmartBook Assignment Chapter 21</p> <p>Connect Quizzes pertaining to Chapter 21</p> <p>Homework:</p> <p>Exercises 21-1, 21-15, 21-17- 21-18, 21-19, 21-20, 21-21, and 21-31</p> <p>Problems 21-1, 21-3, 21-5, 21-7, and 21-9</p> <p>Additional:</p> <p>Exercises 21-3, 21-4, 21-5, 21-6, 21-7, 21-8, and 21-9</p> <p>Problem 21-13 (Complete requirement 1 only)</p>
Week 15	<p>Read Appendix A – Derivatives</p> <p>Homework:</p> <p>Exercises A-1, A-7, A-8, and A-9</p>
Week 16	<p>Final Exam</p>

WITHDRAWALS

If you decide to drop from this course, you are responsible for completing the proper paperwork required to withdraw from the course.

IMPORTANT DATES

Last day to Drop/Add a course is **before 5 p.m.**, on xx/xx/2026

Last day to drop a course with a "W" (fee liable) is **before 5 p.m.**, on xx/xx/2026

Note: These dates are furnished for your convenience; you are responsible for confirming the accuracy of these dates with the university registrar.

SYLLABUS CHANGES

This syllabus contains a tentative schedule of learning. This syllabus may be amended at any time as deemed necessary by the instructor. See the School of Accounting Policies Section 2 at <http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>.

COLLEGE OF BUSINESS POLICIES FOR ONLINE PROCTORED EXAMS AND QUIZZES

Proctorio or Respondus LockDown Browser & Monitor or other proctoring software will be used with online exams and quizzes as instructed by faculty.

- Students are required to establish identity when starting each proctored exam or quiz.
- Information pertaining to Proctorio can be found under the **Module** named **Course Resources** on the page named **SmartBook, Connect, and Proctorio Instructions**. Please read the information and any pdf files posted for students guides found on the page.
- Please watch the video named "Introduction to Respondus LockDown Browser for Students" posted on Canvas, under the **Module** named **Course Resources** on the page named **Respondus LockDown Brower Information**. Please read the information and student guides found on the page.
- Students are responsible for self-testing the functionality of the system well in advance of all Respondus Lockdown Browser Proctored exams in their courses, so that any troubleshooting that is required can be accomplished. Check with your Exam Sponsor/Faculty member for available Practice Exam/Quiz.

TEST ENVIRONMENT REQUIREMENTS

The online testing environment should mimic the 'in class' testing environment, and must conform to the following:

Testing Area:

- Sit at a clean desk or clean table (not on a bed or couch).

- Lighting in the room must be bright enough to be considered "daylight" quality. Overhead lighting is preferred; however, if overhead light is not possible, the source of light should not be behind the student.
- Be sure the desk or table is cleared of all other materials. This means the removal of all books, papers, notebooks, calculators, etc. unless specifically permitted in posted guidelines for that particular examination.
- No writing visible on desk or on walls.
- The following should not be on your desk or used during your exam unless specifically allowed for that examination by your instructor:
 - Excel
 - Word
 - PowerPoint
 - Textbooks
 - Websites
 - Calculators
 - Pen, Pencil, and/or Paper.
- Close all other programs and/or windows on the testing computer prior to logging into the proctored test environment.
- Do not have a radio or television playing in the background.
- Do not talk to anyone else--No communicating with others by any means.
- No other persons except the test-taker should be permitted to enter the room during testing.

Behavior:

- Dress as if in a public setting.
- You must not leave the room during the testing period at any time, unless specifically permitted in posted guidelines for that particular examination. You must not take the computer into another room to finish testing (exam must be completed in the same room that the camera filmed for the "Exam Environment View").
- No use of headsets, ear plugs, or similar audio devices are permitted.
- Do not use a phone for any reason. The only exception is to contact support or your instructor in the event of a technical issue.
- Student's face must remain in view of camera at all times.

Note: Below are guidelines created by the instructor specifically for **ACG 3151** and are in addition to the College of Business policies for Online Proctored Exams or Quizzes.

Exams are proctored online with recorded video and audio, and with your computer desktop activity being recorded, using the online proctoring software designated by your instructor. You must have downloaded and

installed the online proctoring software on your computer and completed the practice quiz before taking the proctored Exams/Quizzes.

All you will need to do is log into Canvas and click on the Exam you need to take. You will be prompted through certain steps before taking your exam such as taking a picture to confirm it against your ID, showing your ID (e.g., Driver's License), and scanning your room. The proctoring software will be recording you via webcam and it will be recording your screen. It also has an integrity algorithm that can detect search-engine use, so do not attempt to cheat or look up answers.

- Proctored Exams are closed books and closed notes with no internet browsing.
- You cannot have anything else on your desk or in your possession including a blank sheet of paper, writing instrument or cell phone, unless specified in the exam instructions posted on Canvas.
- You cannot use your cell phone or any similar electronic device (e.g., Apple watch) as your calculator. You must show the calculator to be used during the exam to the proctor, at the beginning of the exam.
- When blank paper is permitted for an exam, you must show the front and back of the blank sheet(s) of paper before you start the exam. Failure to show the blank sheet(s) of paper is regarded as a violation of the exam policies.
- You cannot use any other electronic devices, other than your computer and a basic or financial calculator while taking the exam.
- When scanning the room with the camera before taking the exam, be sure to include a 360-degree horizontal view of the room, also include your desk and the floor immediately below your desk.
- Failure to show proper valid photo identification upon taking a video proctored exam will be considered an attempt at cheating and will result in your receiving zero points on the respective exam. Valid forms of photo identification for this course when accessing exams are as follows: Current Florida Driver's License, FAU Student ID, or Passport.
- The exam shows only one question at a time, back tracking to previous questions is not allowed.
- Only one exam submission is allowed.
- Each exam will be timed – the time limit for each Exam will be posted on Canvas. Points will be deducted for exams not submitted within the allotted time, which may result in your receiving zero points on the respective exam.
- Students are responsible for monitoring their time while taking each respective exam. Students are responsible for watching the timer and submitting the exam before the time allotted for the exam has elapsed. The exam will not automatically be submitted once the time allotted has elapsed.
- If you are "kicked out" of an exam due to internet issues, you must re-enter the exam immediately to complete it, but do not access any other materials or files before you re-enter the exam.
- You must not take the computer into another room to finish testing (exam must be completed in the same room the "Examination Environment View" is completed in).

- The only items open on your computer during an exam should be for taking the exam (the Proctors website if applicable and the exam in Canvas), not any other sites or files.
- Do not wear sunglasses or a hat with a bill or brim.
- Do not eat, drink, or reach for anything while taking the exam.
- Stay in roughly the same position during the exam so that you are in view of the camera for the entire exam (no slouching, changing laptop position, blocking, or moving the camera). Moving out of the view of the camera will be regarded as an exam violation.
- There is a setting in Canvas that states that the test can be saved and resumed later. This is a messaging error within Canvas. None of the exams in this course can be saved and resumed later.
- Students are not permitted to copy, take pictures, or save an exam to any electronic device. I will assume that the student who attempts to copy, take pictures, or save an exam to any electronic device is trying to achieve an unfair advantage over other students, and that student shall receive a zero for the exam, and be reported for violating FAU's Code of Academic Integrity Policy.

POLICY VIOLATION CONSEQUENCES

If you are flagged for cheating, you will be contacted directly by your instructor and subject to penalties as articulated in the School Conduct Policy and syllabus.

For all other violations, you may be notified by someone on behalf of the College of Business or School of Accounting at FAU, or by the Proctoring service/provider used in the course on behalf of the College of Business. This notification will be delivered by email after the reviews are complete. The intent of these warnings is to allow you the chance to modify your behavior to comply with this policy before punitive action is required.