

Principles of Managerial Accounting  
ACG 2071: Spring 2020  
Florida Gulf Coast University, Lutgert College of Business

**Instructor & Course Information**

<b>Instructor:</b>	Dr. Daniel Acheampong, CPA Lutgert College of Business, Accounting Department
<b>Office:</b>	Lutgert Hall 3302
<b>Office Hours:</b>	Tuesdays and Thursdays, from 7:30 am to 9:00 am & 4:15 pm to 5:15 pm (other times by Appointment)
<b>Office Phone</b>	239 590-7371
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<b>Email</b>	Dacheampong@fgcu.edu (please, have your course CRN # on the subject line, to avoid, having your email in the junk folder; the instructor does not check junk mails.) Best way to reach instructor is through email
<b>Course Website</b>	Canvas / Connect (Connect Web Access: Through Canvas-Modules link "Connect Access")

FINAL EXAM Schedule					
CRN	Class Meeting Time	Room	Exam Day	Date	Exams Time
11014	9:30 am-10:15 am	LH2201	Thursday	30-Apr	LH 2201: 7:30 am - 9:45 am
11011	10:30 am - 11:45 am	LH2201	Tuesday	28-Apr	LH 2201: 10:00 am - 12:15 pm
11009	1:30 pm-2:45 pm	LH2201	Tuesday	28-Apr	LH 2201: 12:30 pm - 2:45 pm
11010	3:00 pm - 4:15 pm	LH2201	Thursday	30-Apr	LH 2201: 12:30 pm - 2:45 pm

*Note: Students need to plan to take final exams with their class at the time and classroom specified by the Registrar. The instructor does not assign exam times and locations, and will not make any changes, except as dictated by University policy. All updates on exam times and locations by exam week will be based on the Gulfline schedule.*

**Course Resources**

**Required Material:** Garrison, Noreen, & Brewer. *Managerial Accounting with ConnectPlus*, 16th Edition.

**ISBN:** 9781264006298 / 1259995380

Texas Instruments BA II Plus calculator

Florida Gulf Coast University Catalog (online): <https://www2.fgcu.edu/Catalog/index.asp>

Florida Gulf Coast University Student Guidebook / Student Code of Conduct (online):

[https://www2.fgcu.edu/generalcounsel/files/regulations/FGCU\\_PR4.002\\_Student\\_Code\\_of\\_Conduct\\_061119.pdf](https://www2.fgcu.edu/generalcounsel/files/regulations/FGCU_PR4.002_Student_Code_of_Conduct_061119.pdf)

**Course Objectives**

Principles of Managerial Accounting focuses on managerial decision-making and the information needs of managers. The specific objective for the course is to improve students' **critical thinking and analytical skills**,

as we develop a practical knowledge of the basic managerial accounting. To achieve the basic practical knowledge, the following learning objectives, among others, will be emphasized throughout the course:

- Understanding the differences between Financial and Managerial Accounting
- Understanding the cost flow concepts in Job Order Costing and Process Costing accounting systems and calculating costs using both predetermined overhead rates and activity-based costing.
- Understanding the categories of costs, cost behaviors, cost terms, and be able to analyze cost-volume-profit relationships
- Understanding and employing budgetary tools to be able to prepare operating budgets.
- Gaining an understanding of management decision-making process and applying the concept of incremental analysis to determine product pricing, production, accepting orders, make-or-buy decision, sell or process further, retain, or replace equipment, etc.

**Specific Course Objectives Emphasized:**

**Critical Thinking** - Analyzing, synthesizing, and evaluating from a wide variety of business data (information sources). Utilizing a logical approach to arrive at a substantive real-life solution.

**Technological Proficiency** – Demonstrates the use of current technology and knowledge for problem-solving, employing appropriate software tools, the internet, and discipline-specific applications.

**Ethics** – Demonstrating knowledge and understanding of moral concepts by recognizing ethical dilemmas and providing fundamental solutions.

The Learning Objectives will enhance students understanding of managerial concepts and decision-making methodologies to be used in ACG-3341 and FIN-3403. It also supports the content covered on the ETS exam used to assess the BS degree program for the Lutgert College of Business.

LCOB Learning Goal	LCOB Learning Objective	Course Learning Objective (LO)	Assessment
Have interdisciplinary business KNOWLEDGE	1. Understand the main concepts & definitions in accounting, economics, finance, information systems, management, marketing, and operations management.	1. Interpret managerial accounting vocabulary in order to solve diverse business problems.	Homework quizzes and/or exams
Be effective PROBLEM SOLVERS.	Solve business problems using analytical tools.	2. Apply managerial accounting techniques used to provide management with information for planning, controlling, and making decisions, to solve diverse problems.	Homework quizzes and/or exams

Be effective PROBLEM SOLVERS.	Solve business problems using analytical tools.	3. Analyze and synthesize data to develop conclusions for managers in using budgets, product costing systems, & capital investment plans.	Homework quizzes and/or exams
Be effective PROBLEM SOLVERS.	Solve business problems using analytical tools.	4. Organize data into forms appropriate for non-routine managerial analysis and decision making in diverse business environments.	Homework quizzes and/or exams

The learning goals for Lutgert College of Business graduates suggest students should be **effective communicators**, with **critical thinking skills**, who understand the **business environment** and have **interdisciplinary business knowledge**. ACG 2071 Introduction to Managerial Accounting is a foundation course designed to advance student problem-solving skills and student interdisciplinary business knowledge.

### Teaching Philosophy

My classroom is viewed as a “work-in-process,” a never completed working laboratory where experiments are conducted in learning. As described by Erwin Panofsky, “The aim of the educational process as such is to impart to the student, not a maximum of knowledge but a maximum of adaptability not so much to teach him subject matter as to teach him method. When the [student] leaves the university, his most valuable possession is neither the fairly uneven acquaintance with [accounting procedures] which he is expected to acquire through lecture courses, seminars, and private reading, nor the more thorough familiarity with the special field from which the subject of his thesis has been taken, but an ability to turn himself into a specialist in whatever domain may happen to attract his fancy in later life (Panofsky, 1955).

Learning must be a lifelong recreation, impacting the knowledge of how to learn is even more priceless than teaching the "common body of knowledge" of the moment

All students are equally and unconditionally respected and valued. **Students are expected to participate equally in all class activities.** Those who struggle are not left behind in favor of those who excel. Mistakes are treated as part of the discovery process of learning how to think; it is more valuable to make mistakes and correct them in the learning process than to make mistakes while implementing your discoveries.

Cynthia Ozick (2005) asserts, "It is the function of a liberal university not to **give right answers, but to ask the right questions.**" repetitive memorization of accounting principles, pronouncements, facts, and techniques do **not promote the development of higher thinking skills.** However, I believe thinking skills are developed by grappling with real company data to perceive and entail patterns of knowledge than testing them.

I will and do provide as much support as possible; I do not support intense competition for grades; all students are treated as partners in learning. I use a "team" approach. I encourage the creation of support groups, and students are given real-world projects (problems) to complete; this leads to active class discussions, critical

thinking, and the development of problem-solving skills. The homework assignment is a time-consuming exercise, but very creative and inspiring; I believe you will learn not only academic concepts but also life learning techniques.

### Course Grading Criteria

**Prerequisite:** C grade or above in ACG 2021

Grades	Weighted Points	Percentage	Grading Scale
Exam 1	100		A: 900 – 1000 points
Exam 2	120		B: 800 – 899 points
Exam 3	130		C: 700 – 799 points
Exam 4	250		D: 699- 600
Total Exams (3)	600	57%	F: 600 & below
Chapter Quizzes	100	10%	
Homework ( None of the homework assignment will be dropped)	240	23%	
Excel Project	100	10%	
Attendance	10	1.0%	
Total	1050	100%	

**Grades:** The instructor does not discuss grades via email or in class or at the presence of other students. If at any time a student feels the need to discuss his/her grade, the student should come to the instructor’s office during office hours to do so. The instructor reserves the right to use “plus and/or minus” (+/-) on the final grades. A student qualifies for “plus and/or minus” (+/-) based on a 100% attempt of all Homework assignments, including the excel project, Quizzes, and satisfactory class attendance (not missing one class).

Pre-accounting majors must earn a “B” or better ( $800 \geq$  points) in this course to enroll in Intermediate Financial Accounting 1 (ACG-3103). All other Business majors need a “C” or better ( $700 \geq$  points) in this course to satisfy the business core requirement.

Note: Please, review the grading scale carefully. The class is based on 1000 POINTS, not percentages. The cutoff for an A is 900 points; therefore, 899.99 points is NOT an A. The cutoff for a B is 800 points, therefore; 799.99 points is NOT a B, and lastly, **to pass the class with a C, a minimum 700 points is required. NO, EXCEPTIONS, and NO EXTRA CREDIT.**

### Course Policies

#### Classroom Etiquette:

- Show up to class on time and be prepared to answer questions about the chapter under discussion. Walking in late disrupts the class and is an indication of a lack of interest in the course. If there is an extenuating circumstance that leads to lateness, please, make sure your entry is unobtrusive.
- Do not get up and walk out while class is in session; it is disruptive, and it sends an unmistakable signal of your lack of interest in the class.

- Be prepared to stay for the entire period of the class. If there is the need to leave class earlier, a prior arrangement needs to be made with the instructor.
- **All cell phones including smartwatches should be turn off during classes** (classes (these are not allowed to be used during classes or exams time, failure to comply with this rule may lead to a student graded for absent for the class and will be asked to leave the classroom quietly))
- Avoid side conversations; it is disrespectful, and the noise is distracting to other students. If you have anything interesting to discuss, share it with the class.
- Pay attention in class and take proper notes; come to class prepared to use your calculator and work the questions on your own. Contribute to the class discussion when appropriate.
- **Avoid discussing other courses and professors' policies and teaching styles in my classroom**
- Students are to maintain proper decorum in the classroom and address the instructor properly.
- Politeness and respect are a sign of success.

**Email Etiquette:** The instructor does not offer extra credit and does not discuss grades via email.

- Do not email me about extra points, extra credit, and what should I do to bring my grade to the next level.
- Do not email me about the class schedule or the exam schedule. All final exam schedules are based on the final schedule on Gulfline.
- Do not email me about homework/assignments/quizzes, due dates, or for an extension. Tentative due dates have been provided, any changes to the course schedule will be communicated to you in class.
- Do not email me about attendance. All attendance documents need to be brought to my office no later than the 10th week of the semester for consideration unless the incident happened after week 10, then it needs to be submitted within the next two business days of the incidence but not later than the last day of the semester (your schedule final exam date).

**Emails regarding classroom and email etiquette, attendance, and grades will not be answered. All other emails received after 5:00 pm on Friday will be replied to on the next University business day.**

**Assignment Submission:** After submission of assignments on “Connect,” it is the student’s responsibility to ensure that the grade is posted correctly on Connect and Canvas. Any issues with assignments and quizzes need to be addressed **before the due date. Non-submission of a quiz or homework will be counted as zero.** Any possibility of Bonus points or plus and minus grades requires a student to:

1. Meet the attendance policy as set forth in the syllabus and
2. **Complete all homework assignments and**
3. **Complete all quizzes, including in-class quizzes.**

**Homework-Assignments (available on Connect: Connect access code is required):** Homework questions are assigned at the end of each chapter. **SUBMIT YOUR ANSWERS AT LEAST ONCE BEFORE THE DUE DATE.** Submit your homework answers on **Connect before 11:00 PM on the due date.** You will have three (3) **chances** to submit your homework answers on Connect; your grade is based on your best score. **No homework grade will be dropped** in determining your overall course grade.

The homework assignments are designed to help students apply the course content and to prepare them for real-world challenges. **Students may work together on the homework assignments; however, individual students are responsible for completing their own assignments and submitting the answers on time.** After a student has submitted an assignment, the student is required to check the points received and ensure it is recorded appropriately on Connect and transferred correctly to Canvas. Any issues must be communicated to the instructor immediately (before the due date and time). If you experience Connect issues, **do not click on the assignment on Connect until you make contact and hear back from your instructor, failure to follow this instruction will deny the student any possibility of extension. If you experience computer issues, please contact Connect support services (1-800-331-5094) and make sure you obtain a case number.** Without a case number, the instructor will not be in any position to assist the student.

**In-Class Group/Individual Assignments may serve as the homework assignment for a specific chapter. The student must be present and actively participate in the group assignments to earn the group score. Any group may be randomly called upon to present their findings/solutions in class.**

**Exams:** If an unforeseen circumstance (hardship) such as hospitalization happens, please notify the instructor as soon as possible before the exam due date and time. A medical or doctor's note will be required to substantiate your claim. All other circumstances will need to be substantiated with documentation before the instructor decides about the missed exam. **There will be no individual make-up exams; (either before or after the scheduled exam dates).** Students should always take the scheduled exams with their respective classes. If there is a schedule conflict, the student should contact the instructor at least two weeks before the exam and have the express consent of the instructor to take the exam at another time. **The instructor reserves the right to deny late or missed exams. At the instructor's discretion, a subsequent exam may be used to substitute for the missed exam; or the makeup exam may be an essay or written exam without multiple-choice questions.**

There will be four exams, Exam one will cover chapters one through four, exam two will cover chapters five through seven, exam three will cover chapters eight, ten, and twelve and the final exams will be comprehensive, covering all chapters studied during the semester. All exams are required to be completed during the designated class time.

- **Students must not make copies of any of the test questions in any form.**

- No Cell Phones and Smart Watches are allowed during exams and exams reviews, including in-class quizzes and assessments.
- Violation of either of the above rules will earn a student an automatic “F” grade in the course.

### Exams Content Questions:

- All assigned chapters and concepts will be on each exam; see the Course Schedule below for details regarding exam content and coverage. It is not a good practice for students to ask what is going to be on the exams.
- Students asking specific concepts or questions about the content of the exams will not receive a reply.

Any violation of the student code of conduct, including cheating on an exam, the use of cell phones, Smart Watches, or any other unauthorized device during an exam, will earn the student an automatic “F” grade in the course.

You may use a **non-programmable calculator** (which includes the TI BAI Plus) during each exam. No other materials/items (such as cell phones, electronic organizers, scrap papers, etc.) are allowed during testing unless they are provided to you by the instructor. Students need to bring a clean Scantron (Form no. 95679) with a Blue colored side to every exam and in-class quizzes.

**Quizzes:** Quizzes will be conducted via Connect or in class over the semester (minimum of 4 Chapter Quizzes). The four Chapter Quizzes will total 100 points. Quizzes are timed and are **NOT an open book**. Students are encouraged to complete the practice quiz before taking the Chapter quiz. There may be unannounced in-class quizzes (pop quizzes), these quizzes may account for up to 20% of the final weighted points in the course.

**CONNECT/CANVAS SUBMISSIONS:** Keep in mind your answers are submitted on **CONNECT** (computer/internet-based); please give yourself enough time to post your answers and allow time for computer/internet issues. Personal computer issues will not be considered. A link is placed on Canvas under Modules to access Connect. **An Access Code is required; it is the student’s responsibility to purchase the access code** by the first day of class. You may use the courtesy access for two weeks. However, a student will lose all work if the code is not purchased within two weeks. All issues concerning "Connect Code" is the responsibility of the student, not the instructor, and student should handle such issues with Connect. **Failure to purchase "Connect Code" does not necessitate an extension of due dates.**

**Study Questions:** Chapter quizzes, Learn Smart, practice quizzes, in combination with homework questions, will be used as study questions and preparation for exams. Students are expected to use these resources to enhance their understanding of the materials.

**Note: Students are responsible for contacting the instructor within 10 business days after grades are posted for homework assignments and exams, if they do not receive a grade or if they would like to review their grades.**

**The contact should be during office hours.**

**Attendance:** For a student to get the full value out of this course, regular and dedicated attendance is expected. The Professor takes irregular (random) attendance; a student may earn up to 10 points for attendance and class participation if they have perfect attendance. **A student absent without acceptable supporting documentation of University-approved absences will earn zero points for attendance and class participation.** This means a student who is absent from class should provide acceptable supporting documentation, indicating the absence is a University-approved absence in order to be eligible for any attendance/participation points. **Late to class** is considered absent and leaving early before class is officially dismissed, is also considered absent. **If a student does not sign the attendance sheet, they are considered absent, emailing the instructor after the class, or using other evidence including a witness justification is not acceptable evidence of class attendance.** All supporting documentation needs to be provided to the instructor in the office, during office hours or by appointment. Students are required to keep track of their attendance; the supporting proof of any University approved absence should be provided to the instructor during office hours within the **next two office-hours schedules** (unless the excused absence happened at the end of the semester, then it should be submitted by the last day of the semester). **Any discussion or provision of supporting documentation is to be conducted in the instructor's office, not in front of other students and not in the classroom, or the hallway, etc.** These excused absences do not apply to exams; please see the instructor's exam policy. Students are not to submit a doctor's visit note via email; such submissions will not be considered. **Scheduled appointments are not University approved absences.**

**Examples of Circumstances that will not be considered as Extenuating Circumstances:**

- **Family Vacation/ Flight cancellation**
- **Scheduled appointments (medical/others), if a student has a scheduled appointment, the student should plan to complete assignments by the due dates; a Doctor's note as a result of a scheduled appointment will not necessitate an extension of due dates.**
- **Walk-in-clinic visits**
- **Weddings/social events (such as baby showers, etc.)**

**"Excused absence: An excused absence is an absence due to other causes, such as illness, family emergency, death in the family, or religious holiday. A student seeking an excused absence should obtain documentation such as a physician's statement, accident report, or obituary and contact all instructors. If students need assistance in contacting faculty, the Dean of Students Office assists students in facilitating communication with their faculty members or academic leadership but does not provide excused absences on behalf of the faculty."**



All University excused Absences needs to follow the required university policies and the following:

- The student is required to communicate with the instructor before the due date of the assignment or exams.
- If it is a Connect Assignment, the student should not access the assignment after the due date. All due dates end at 11:00 pm on the due date except exams, that will be by class time or designated time on Gulfline by the school registrar or as specified on the exams.
- Within one week after the extenuating circumstance, the student should provide documentation of the excused absences to the instructor, at the office, during office hours (within the next two scheduled office hours).
- Doctors excused note should state excused from school work and the expected return date. Excused from work is different from excused from schoolwork.

There will be an attendance quiz to be completed on Canvas. The quiz needs to be completed by the end of the first week of classes. The attendance quiz is a University mandated requirement, and all students are obligated to complete the attendance quiz via canvas by the due date.

This is a required attendance course. An unexcused class absence during the semester will lead to a loss of 10 points and a lowering of the course grade by one grade lower. For example, if a student has an “A” grade and missed a class as a result of unexcused university absence, the “A” grade will be lowered to “B” and also lose the class attendance/participation 10 points. This may sum up to be two grades lower if you are on the borderline to the next grade. The link below is the Class Attendance policy per the University catalog: As a required attendance course, consistent unexcused absences (example missing more than two classes during the semester), will lead to the instructor requesting the register to drop the student out of the class. (Missing two or more unexcused classes may lead to a total withdrawal from the class):

<https://www2.fgcu.edu/Catalog/regdetail.asp?FMID=Records+%26amp%3B+Registration&page=9>

**Class Attendance 2019-2020 Catalog Year**

Regular and punctual attendance and participation are expected. Although students are graded on intellectual effort and performance rather than attendance, absences may lower the student's grade when the instructor deems class attendance and class participation as essential. In those classes where attendance is considered part of the grade, the instructor must inform students at the beginning of the term in the syllabus. Any instructor who informs students in writing about the necessity of class attendance may request the Office of the Registrar to drop a student from the class. The instructor will need to indicate the student's last date of attendance in their request to the Office of the Registrar. A grade of W will be posted to the student's record if the Office of the Registrar is notified prior to the deadline for withdrawal without academic penalty. After that date, the instructor may assign a punitive letter

grade for any student who does not abide by attendance requirements. Colleges have the authority to establish college-wide, program-wide, or course-wide policies on attendance in accordance with the above guidelines.

**Authorized absence.** An authorized absence is an absence due to participation in a university-sponsored activity that has been approved in advance by the director and the appropriate student affairs officer. Such an absence permits the student to make up the work missed when practical or to be given special allowance so that he/she is not penalized for the absence.

**Excused absence.** An excused absence is an absence due to other causes, such as illness, family emergency, death in the family, or religious holiday. A student seeking an excused absence should obtain documentation such as a physician's statement, accident report, or obituary and contact all instructors. If students need assistance in contacting faculty, the Dean of Students Office assists students in facilitating communication with their faculty members or academic leadership but does not provide excused absences on behalf of the faculty

**The instructor will not reply to emails concerning attendance. The response to all emails regarding attendance is "Refer to the Syllabus for the attendance policy." If a student has questions about the attendance policy, the student needs to go to the instructor's office, during office hours or by appointment, for clarification. All family emergencies need to be addressed in the instructor's office with supporting documentation.**

**Any recording of class lectures and course activities, including virtual class reviews and group discussions, as well as office session discussions, is not authorized without the express written prior permission of the instructor.**

**If at any time during the course, a student has conflicts, misunderstanding, or any issues concerning the class/course, your first attempt to resolve the issue or complaint will be with the instructor. Bring the issue or the complaint to the instructor's attention during office hours or at a scheduled office meeting, and all avenues will be explored to resolve the matter. If the student is not satisfied with the resolution, the instructor will refer the student to the Accounting Department Chair.**

### Accounting Department Policies

1. CALCULATOR. Texas Instruments BA II PLUS. NOTE: The required calculator is the only electronic device allowed to be used during class. **UNLESS PERMITTED BY THE INSTRUCTOR,** the use of all other electronic devices (phones, pads, laptop computers, etc.) is prohibited during class.
2. The schedules for the accounting department courses offered (information on a semester, day/night, other) can be found by clicking: <http://www.fgcu.edu/CoB/acgbs/curriculummap.html> then click view the annual schedule.

3. Planning for pre-registration and graduation is your responsibility. The above schedules and LCOB advisors, along with the course prerequisite sequences described in the FGCU Catalog and degree program sheets, should assist you in ensuring that your plans are successfully implemented. Course substitutions and prerequisite exceptions will be granted only for exceptional circumstances that are clearly beyond the student's control. Poor or lack of planning is not one of those circumstances.
4. Useful FGCU Resources:
  1. ONLINE: Florida Gulf Coast University Catalog (<http://www.fgcu.edu/catalog/>)
  2. ONLINE: Florida Gulf Coast University Student Guide Book (<http://studentservices.fgcu.edu/JudicialAffairs/>)
  3. ONLINE: Florida Gulf Coast University Code of Conduct (<http://studentservices.fgcu.edu/JudicialAffairs/>)

#### **Applicable University Resources:**

1. ONLINE: Florida Gulf Coast University Catalog: <http://www.fgcu.edu/catalog/>
2. ONLINE: Florida Gulf Coast University Student Guide Book: <http://studentservices.fgcu.edu/JudicialAffairs/>
3. ONLINE: Florida Gulf Coast University Code of Conduct: <http://studentservices.fgcu.edu/JudicialAffairs/>

### **LCOB: Vision, Mission, and Core Values**

**Vision:** The Lutgert College of Business will be known for excellence in applied business education.

**Mission:** The Lutgert College of Business educates and engages students and businesses in a collaborative community. We offer high-quality educational programs that prepare our students to thrive in their professional careers.

**LCOB Goals:** The Lutgert College of Business has identified four goals to further our mission. The Lutgert College of Business will:

- Engage students in learning activities that enhance their future careers.
- Facilitate research, service, and professional development by providing an environment that nurtures academic excellence and encourages continuous improvement.
- Strengthen its community engagement and impact.
- Build its resources and support systems.

Each goal is accompanied by objectives that will be met by specific actions

### **LCOB Core Values/ Guiding Principles**

**Innovative/Knowledge:** Provide an academic environment emphasizing teaching and scholarship that enhances student learning and the reputation of the college.

**Accountable/Integrity:** Maintain the highest standards of ethics, honesty, mutual respect, and accountability for our college's faculty, staff, and students.

**Connected/ Service to the Community:** Address current regional issues through extensive outreach activities and by building relationships on a local, regional, and global basis to facilitate the economic vitality and growth of Southwest Florida.

**Sustainability:** Educate and develop future business professionals to recognize the value of and need for sustainability, which encompasses economic, environmental, and social responsibility.

**Global perspective:** Emphasize the ability to perform effectively across cultures in addressing global business challenges building on the "second circle\*" model.

**Diversity:** Foster a climate that enhances awareness of and respect for diversity of people and ideas, actively encouraging it among our students, faculty, and staff.

\*The second circle model was created by Dr. Richard Pegnetter as a process that expands the traditional college/university to an international university partnership model to include the regional business community of Southwest Florida with the regional business community of our international partner thus expanding the interaction to a "second circle."

### FGCU: Vision, Mission, and Core Values

**Vision:** Florida Gulf Coast University will achieve national prominence in offering exceptional value in high-quality educational programs that address regional and statewide needs. Our programs, firmly grounded in the liberal arts and sciences, will employ emerging instructional technologies. Possessing an entrepreneurial spirit, graduates will be well prepared for productive lives as civically engaged and environmentally conscious citizens with successful careers, ready to pursue further education.

**Mission:** Florida Gulf Coast University, a regional comprehensive institution of higher education, offers undergraduate and graduate degree programs of strategic importance to Southwest Florida and beyond. FGCU seeks academic excellence in the development of selected programs and centers of excellence in science, technology, engineering, and mathematics (STEM) disciplines, health professions, business, and marine and environmental sciences. Outstanding faculty and staff supported by a strong community of advisors prepare students for gainful employment and successful lives as responsible, productive, and engaged citizens. FGCU emphasizes innovative, student-centered teaching and learning, promote environmental sustainability, embraces diversity, nurtures community partnerships, values public service, encourages civic responsibility, and cultivates habits of lifelong learning and the discovery of new knowledge.

#### Guiding Principles

The founding of Florida Gulf Coast University at the advent of a new century is a signal event. It comes at a moment in history when the conditions that formed and sustained American higher education are fundamentally changing, and at a time when rapid shifts wrought by technology and social complexities are altering the very nature of work, knowledge, and human relationships. As a public institution, Florida Gulf Coast University eagerly accepts the leadership opportunity and obligation to adapt to these changes and to meet the educational needs of Southwest Florida. To do so, it will collaborate with its various constituencies, listen to the calls for change, build on the intellectual heritage of the past, plan its evolution systematically for the twenty-first century, and be guided by the following principles:

Student success is at the center of all University endeavors. The University is dedicated to the highest quality education that develops the whole person for success in life and work. Learner needs, rather than institutional preferences, determine priorities for academic planning, policies, and programs. Acceleration methods and assessment of prior and current learning are used to reduce time to degree. Quality teaching is demanded, recognized, and rewarded.

Academic freedom is the foundation for the transmission and advancement of knowledge. The University vigorously protects freedom of inquiry and expression, and categorically expects civility and mutual respect to be practiced in all deliberations.

Diversity is a source of renewal and vitality. The University is committed to developing capacities for living together in a democracy whose hallmark is individual, social, cultural, and intellectual diversity. It fosters a climate and models a condition of openness in which students, faculty, and staff engage multiplicity and difference with tolerance and equity.

Informed and engaged citizens are essential to the creation of civil and sustainable society. The University values the development of the responsible self-grounded in honesty, courage, and compassion, and committed to advancing democratic ideals. Through service-learning requirements, the University engages students in community involvement with time for formal reflection on their experiences. Integral to the University's philosophy is instilling in students an environmental consciousness that balances their economic and social aspirations with the imperative for ecological sustainability.

Service to Southwest Florida, including access to the University, is a public trust. The University is committed to forging partnerships and being responsive to its region. It strives to make available its knowledge resources, services, and educational offerings at times, places, in forms, and by methods that will meet the needs of all its constituents. Access means not only admittance to buildings and programs, but also entrance into the spirit of an intellectual and cultural community that the University creates and nourishes.

Technology is a fundamental tool in achieving educational quality, efficiency, and distribution. The University employs information technology in creative, experimental, and practical ways for delivery of instruction, for administrative and information management, and for student access and support. It promotes and provides distance and time free learning. It requires and cultivates technological literacy in its students and employees.

Connected knowing and collaborative learning are basic to being well educated. The University structures interdisciplinary learning experiences throughout the curriculum to endow students with the ability to think in whole systems and to understand the interrelatedness of knowledge across disciplines. Emphasis is placed on the development of teamwork skills through collaborative opportunities. Overall, the University practices the art of collective learning and collaboration in governance, operations, and planning.

Assessment of all functions is necessary for improvement and continual renewal. The University is committed to accounting for its effectiveness through the use of comprehensive and systematic assessment. Tradition is challenged; the status-quo is questioned; change is implemented. (Approved by the Deans Council June 18, 1996).

### University Resources & University Statements

#### Center for Academic Achievement

The Center for Academic Achievement (CAA) provides academic support services to all FGCU students. Students can take advantage of our free peer tutoring and Supplemental Instruction sessions for lower-level math and science courses, as well as workshops, to facilitate the development of skills necessary for college success. If you would like to participate in any of our programs, learn about tutoring services, or meet with an Academic Retention Coordinator, please visit the CAA in Library 103 or call us at (239) 590-7906. Our website is [www.fgcu.edu/caa](http://www.fgcu.edu/caa).

#### Academic Behavior Standards and Academic Dishonesty

All students are expected to demonstrate honesty in their academic pursuits. The university policies regarding issues of honesty can be found in the FGCU Student Guidebook under the ***Student Code of Conduct and Policies and Procedures*** sections. All students are expected to study this document, which outlines their responsibilities and consequences for violations of the policy. The FGCU Student Guidebook is available online at <http://studentservices.fgcu.edu/judicialaffairs/new.html>

#### University Nondiscrimination Statement

Florida Gulf Coast University is committed to ensuring equity and fairness for all University employees, students, visitors, vendors, contractors, and other third parties. As such, the University prohibits discrimination on the bases of race, color, national origin, ethnicity, religion, age, disability, sex (including sexual harassment/assault), gender identity/expression, marital status, sexual orientation, veteran status, or genetic predisposition with regard to admissions, employment, programs, or other activities operated by the University. This prohibition extends to enforcement of **Title IX** of the Education Amendments of 1972. Questions or complaints should be directed to the

Office of Institutional Equity and Compliance (OIEC). The OIEC's phone number is (239)745-4366; the OIEC email address is [OIEC@fgcu.edu](mailto:OIEC@fgcu.edu).

### **Disability Accommodations Services**

Florida Gulf Coast University, in accordance with the Americans with Disabilities Act and the university's guiding principles, will provide classroom and academic accommodations to students with documented disabilities. If you need to request an accommodation in this class due to a disability, or you suspect that your academic performance is affected by a disability, please see me, or contact the Office of Adaptive Services. The Office of Adaptive Services is located in the Wellness Building. The phone number is **239-590-7956 or Video Phone (VP) 239-243-9453**. In addition to classroom and campus accommodations, individuals with disabilities are encouraged to create their personal emergency evacuation plans, and FGCU is committed to providing information on emergency notification procedures. You can find information on the emergency exits and Areas of Rescue Assistance for each building, as well as other emergency preparedness materials on the Environmental Health and Safety and University Police Department websites. If you need assistance in the event of an emergency due to a disability, please contact Adaptive Services for available services and information

### **Student Observance of Religious Holidays**

All students at Florida Gulf Coast University have a right to expect that the University will reasonably accommodate their religious observances, practices, and beliefs. Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith. Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence. Students shall not be penalized due to the absence from class or other scheduled academic activity because of religious observances. Where practicable, major examinations, major assignments, and University ceremonies will not be scheduled on a major religious holy day. A student who is to be excused from class for a religious observance is not required to provide a second party certification of the reason for the absence.

### **Resources for Faculty General Education**

Information on General Education program requirements is available online at [http://www.fgcu.edu/General\\_Education/index.html](http://www.fgcu.edu/General_Education/index.html)

### **Service-Learning**

Information on integrating service-learning into the course and course syllabus is available online at <http://www.fgcu.edu/Connect/>

### **Distance-Learning**

Information on distance learning courses is available online at <http://itech.fgcu.edu/distance/>

### **Online Tutorials**

Information on online tutorials to assist students is available online at <http://www.fgcu.edu/support/>

### **Library Resources**

Main page: <http://library.fgcu.edu/>

Tutorials & Handouts: <http://library.fgcu.edu/RSD/Instruction/tutorials.htm>

Research Guides: <http://fgcu.libguides.com/>

Faculty Support: [http://library.fgcu.edu/faculty\\_index.html](http://library.fgcu.edu/faculty_index.html)

Contact Us: <http://library.fgcu.edu/LBS/about/contactus.htm>

### **Respondus Monitor – Remote, Online Exam Monitoring**

In order to protect the integrity of online assessments that are delivered to students off-site in a non-proctored location, this course may employ Respondus Monitor technology that will allow for the web-enabled monitoring of exams and quizzes. Students must own a computer device and an associated webcam that meet the minimum requirements of the University's standard remote monitoring system. Additional information:



- Respondus Monitor overview: <http://respondus.com/products/monitor/>
- Respondus Monitor Faculty Training and Workshops: TBA

### **Respondus Lockdown Browser – Classroom and/or Remote Online Exams**

In order to protect the integrity of classroom or remote online exams, this course may employ Respondus LockDown Browser technology that will allow for the student's temporary restriction to a designated online testing website, disabling the ability to print, copy, access other applications or move to any other URL for the duration of the assessment. This technology may be used on campus in University computer classrooms or for remote delivery of quizzes and exams. [For online classes only: students must own a computer that meets the minimum requirements of the University's standard lockdown browser application.] Additional information:

- Respondus LockDown Browser overview: <http://respondus.com/products/lockdown-browser/>
- Respondus LockDown Browser Faculty Training and Workshops: TBA

### **Lecture Capture Technology/FGCU Capture – Classroom Recording**

This course may employ technology that will allow for audio and/or video recording of live classroom sessions. This lecture capture technology is utilized for the sole purpose of enhancing student learning. It may provide for supplemental student instruction via secure links to a recorded session(s) the live stream of courses, presentations of off-site guest speakers, and/or the delivery of course instruction utilizing "flipped classroom" methodologies. Student questions and/or comments may be included as a part of any session being recorded. See FGCU-CAPTURE for additional details and training <http://aets.fgcu.edu/fgcucapture.asp>

### **Counseling and Psychological Services (CAPS)**

Counseling and Psychological Services (CAPS) provides free counseling and therapy services (including psychiatry) to all FGCU students. Please walk to the second floor Howard Hall office any weekday between 8:30 and 4:30 to schedule an initial contact appointment. Visit the CAPS website at [www.fgcu.edu/caps](http://www.fgcu.edu/caps) for more information. CAPS offers a 24/7 Helpline at (239) 745-3277 (EARS).

## Spring 2020-Tentative Course Schedule

#	Day	Date	Topic	Reading Assignments/EXAMS
1	Tuesday	7-Jan	Chapter 1: Managerial Accounting: An Overview	Syllabus and chapter 1
2	Thursday	9-Jan	Chapter1 Continue/Chapter 2: Managerial Accounting and Cost	Chapter 2
3	Tuesday	14-Jan	Chapter 2 Continued	
4	Thursday	16-Jan	Complete Chapter 2	
5	Monday	20-Jan	MLK Holiday - No school	
6	Tuesday	21-Jan	Chapter 3: Job Order Costing	Chapter 3
7	Thursday	23-Jan	Chapter 3 Continued	
8	Tuesday	28-Jan	Complete Chapter 3 / Exam Review	
9	Thursday	30-Jan	EXAM 1 (Chapters 1 – 3)	
10	Tuesday	4-Feb	Chapter 4: Process Costing	Chapter 4
11	Thursday	6-Feb	Complete Chapter 4	
12	Tuesday	11-Feb	Chapter 5: Cost-Volume-Profit Relationships	Chapter 5
13	Thursday	13-Feb	Complete Chapter 5	
14	Tuesday	18-Feb	Chapter 6: Variable Costing & Segment Reports: Tools for Management	Chapter 6
15	Thursday	20-Feb	Complete chapter 6	
16	Tuesday	25-Feb	Complete chapter 6/ Exams Review	
17	Thursday	27-Feb	EXAM 2 (Chapters 4 – 6)	
18	Tuesday	3-Mar	Spring Break	
19	Thursday	5-Mar	Spring Break	
20	Tuesday	10-Mar	Chapter 7: Activity-Based Costing: A Tool to Aid Decision Making	Chapter 7
21	Thursday	12-Mar	Complete Chapter 7	
22	Tuesday	17-Mar	Chapter 8: <i>Profit Planning</i>	Chapter 8
23	Thursday	19-Mar	chapter 8 continues	
24	Tuesday	24-Mar	Complete 8 / Chapter 10: Standard Costs and Variances	
25	Thursday	26-Mar	Chapter 10 continued	Chapter 10
26	Tuesday	31-Mar	Complete Chapter 10/Exam Review	
27	Thursday	2-Apr	EXAM 3 (Chapters 7-8-10)	
28	Tuesday	7-Apr	Chapter 12: Differential Analysis: The Key to Decision Making	Chapter 12
29	Thursday	9-Apr	Complete Chapter 12	
30	Tuesday	14-Apr	Chapter 13: Capital Budgeting Decisions	Chapter 13
31	Thursday	16-Apr	Complete Chapter 13	
32	Tuesday	21-Apr	Complete Chapter 13/Exams Review	
33	Thursday	23-Apr	Exams Review / Last Day of Classes/ Final Exam Review	



Spring 2020 Tentative Calendar of Due Dates and Exams		
DAY	Date	Homework Due
Sunday	19-Jan	Chapter 1-Homework assignment
Sunday	19-Jan	Chapter 2-Homework assignment
Sunday	26-Jan	Chapter 3-Homework assignment
Tuesday	28-Jan	Chapter Quiz 1 (chapters 1-4)
Thursday	30-Jan	EXAM 1 (Chapters 1 – 3)
Sunday	9-Feb	Chapter 4-Homework assignment
Sunday	16-Feb	Chapter 5-Homework assignment
Sunday	23-Feb	Chapter 6-Homework assignment
Tuesday	25-Feb	Chapter Quiz 2 (Chapters 4-6)
Thursday	27-Feb	EXAM 2 (Chapters 4 – 6)
Sunday	15-Mar	Chapter 7-Homework assignment
Sunday	29-Mar	Chapter 8-Homework assignment
Sunday	29-Mar	Chapter 10-Homework assignment
Tuesday	31-Mar	Chapter Quiz 3 (Chapters 7, 8, & 10)
Thursday	2-Apr	EXAM 3 (Chapters 7, 8, & 10)
Sunday	12-Apr	Chapter 12-Homework assignment
Sunday	19-Apr	Chapter 13-Homework assignment
Saturday	25-Apr	Chapter Quiz 4 (Comprehensive-All chapters)

**Note: Please review "Connect" for all due dates, associated with the course**

Check "Connect" for the due of the Class Excel Project.

*Note: Students need to plan to take the exams with their class at the allocated time and classroom by the Registrar; the instructor does not assign exam time and location and will not change it. All updates on exam time and location by exam week will be based on Gulfline schedule*

**Best Practices to pass the Class with high grades: Use the 5 Ps (Proper Planning Prevents Poor Performance.)**

- **Attend Class:** It is fundamental for students to attend classes every day. The vast majority of exam questions are drawn straight from class discussions and homework problems in a different format. If you miss more than a couple of days each testing period, you may not perform as well as other students who attend classes all the time. If you miss a class, by all means, get the notes from another student who takes good notes (it is the student's responsibility to read the text and gets the class discussion notes from other students to catch up with the class.)
- **Come to Class Prepared:** you will be in a much better position to understand the concepts and learn from the class discussion if you prepare for class by reading the assigned material beforehand. At a minimum, please read through the course outline posted on Canvas and practice Learn Smart on "Connect" for the assigned chapters before the class lecture, the outline includes the subject headings and keywords to help students to develop an understanding of the basic concepts of the subject matter. Ideally, students are to read

the homework assignment in its entirety before the class discussion, during class discussion, take some notes to organize your thoughts on the homework assignment. **The homework assignments are an application of the concepts, and the class notes need to be applied**, the class notes emphasize the concepts, and they are not a direct replica of the homework.

- **Class Participation:** In addition to reading and reviewing the course outline, write down questions about issues that you are interested in or are challenging to understand in the outline. Bring these questions up during the class discussion, also, do your best to participate in class discussions by responding to questions asked by your instructor or other students. If you disagree with an answer or do not understand, raise your hand, and ask for clarifications, etc. These activities will enhance your understanding of the material and improve your class participation grade.
- **Look at the Big Picture:** Understanding the concepts and applying the concepts is the primary focus of this class. Every chapter assignment includes about 80% critical thinking application, so do the exams. I am not intrigued by knowing and memorizing an isolated detail, facts, names, dates, numbers, etc. Understanding the concepts and applying them is very important. This does not mean that I will not test individual concepts or vocabulary and other smaller details from our readings. I ask questions that require you to understand the concepts, apply the concepts, and to identify their strengths and weaknesses. You should be prepared to be able to compare and contrast these concepts with other concepts (concepts from other prerequisite classes, especially financial accounting ACG 2021).
- **Prioritize your Study Time:** Devote more of your studying to those topics and issues that we spend the most time discussing in class. Chapter 2 is the foundation for the entire course, and understanding this chapter and knowing the terms will be your life support for the rest of the chapters. (Understand that Accounting is the language of business, hence, you are here to learn a new language, so the basic understanding of the terms in the chapter will prepare you for the rest of the chapters.) Pay more attention to the formulas and the variations as we go from chapter to chapter. When more than two examples are used to explain a particular concept, and the concept is repeated through the class discussion, I will devote more exam questions on such concepts. As discussed above, read about your homework before class and start working on the homework from day one, it is timing consuming and waiting to complete it a night before due dates will not serve you well. Remember, **I am not flexible on due dates**. This is another reason why it is essential to attend class regularly. **Emails about extensions of deadlines will have the reply “Refer to the syllabus for all due dates” or will not be replied.**

**Do not wait until the Last Minute:** If you are having issues with any concept, topics, homework, and/or assignments, please, come and see me at the office as soon as possible. The sooner you alert me, the better it will be for us to put a plan in place to assist you in passing the class. Always, remember, I am your partner in the educational process and every student has their own, unique ways of studying, hence, discussing your

issues before it gets out of hands, will better serve your educational goal at FGCU. Not only will there be more time to remedy the situation, but it indicates that you are, being proactive regarding your progress in the class and that you care to resolve the problems you might be having (rather than have me solve them for you). I conduct a “Risk Analysis,” and some of you may be approached by me regarding your progress in the class. If you receive an email or if I approach you, please consider working with me to put a plan in place for you to be successful in the class. Waiting until the last day of the course and asking for extra credit and “what can I do to improve my grade” does not work in my classroom or in the real world. Instead, stay in touch with me throughout the semester, let us put a plan in place for you to be successful and improve your GPA or save you the tuition money and increase your earnings after graduation.

- **Exams Time:** Read exam questions carefully, including the instruction page to the test, about 80% of each exam will be an application of concepts based on AACSB and AICPA critical thinking questions. **This means, memorization of concepts and studying overnight will not work well for you.** You need to understand the concepts and apply the concepts during exams time. Questions are very specific to concepts or a mixture of concepts. For multiple-choice questions, every single answer is a possible way to arrive at one of the answer options. However, only one answer among the choices will be correct. If you feel an answer is not provided, you may show a step-by-step approach on how you arrived at your answer and provide the question number and a note on the front of the exam on the space provided. For analytical problem questions, please, address all the requirements of the question and include all your calculations, using a step-by-step approach, proper formatting (*remember numbers without labeling means nothing in accounting*) do not just write down the final answer. To excel on the exams, take your time, read each question carefully, and make sure you are addressing the specifics of the questions. I may not repeat the same exam questions among different sections of the same course. However, some of the correct answer options for one section may be included as wrong answers or correct answers on another test. “Do Not Listen to Students from Other Sections,” it may influence you and lead you down the wrong path.
- **Student Responsibilities: Study, Study, Study:** Begin studying earlier in the semester and often. Break your studying into shorter periods. It is convenient, and it gives your mind time to absorb the material before moving on to different concepts. Be willing to work hard and be proactive regarding your performance. **Please understand that your final grade, as well as your grades on exams, homework assignments, quizzes, etc., are your responsibility.** To succeed in this course, you must work hard and work harder. I am always willing to help students to develop a firm understanding of the course material and homework assignments, including meeting groups outside office hours. However, before coming to the office or sending an email about a question, you must try to develop understandings on your own. You must read the homework assignment before coming to me. Accept that you may have to struggle occasionally to learn, and to complete assignments, it is part of the discovery process. This is how you take responsibility and become

proactive regarding your progress and any problems you might have. If, after giving the issue a real effort and still experiencing problems, come to office hours and let's work together. I can assure you that we will work together to solve any problems you might have.

- **Earn your Desirable Grade:** Attend regular classes prepared, complete your readings, actively participate in class discussion, work conscientiously and proactively, and take responsibility for your success. This is how you earn “A” and “B” grades. This is undoubtedly my expectation and hope for every student who comes through my classroom door. **Remember, every one of you has your unique talents, and my classroom is a work in process, and it is never completed** until the last student explores all their potential. *Get motivated, work in small teams, include office hours as part of your regular schedule,* and use your time wisely. **Remember, your instructors are partners in the discovery process, not your enemies.**

*Best of Luck:*

*Dr. Daniel Acheampong, CPA*