

Florida Gulf Coast University
Lutgert College of Business
Department of Accounting
ACG 3103 Accounting Information Systems
Syllabus for CRN 11015
Spring 2020

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Course Information

Credit Hours: 3
Course mode: Hybrid
Class Location: Lutgert Hall (LH) 2209
Class time: M 4:30 – 5:45 PM

Office Hours: Monday:

- 10:30 – 11:30 AM
- 1:15 PM – 4:15 PM
- and by appointment

Course Description: ACG 3103 is the first course in a three-part series (ACG 3103, ACG 3113 and, ACG 4123) of intermediate financial accounting courses. The objective of this specific course is to provide you with a thorough understanding of:

- Financial accounting theory and concepts related to the measurement of income, financial reporting and, cash flows for business enterprises.
- The methodology employed by professional accountants in applying generally accepted accounting principles (GAAP) to business transactions and events.

Topical coverage includes financial accounting standards, the conceptual framework for financial reporting, the accounting information system, financial statements and, time value of money concepts. The goal of this course is to help you gain knowledge and an understanding of the concepts and procedures relating to these accounting topics along with recognition of the theoretical and practical problems facing the professional accountant when dealing with these areas. Enhancing analytical reasoning skills, computer skills and, writing skills are also objectives of this course, as is some exposure to international financial reporting standards.

Prerequisite(s): ACG 2021 and ACG 2071 with minimum grades of B

In addition, ACG 3103 is a prerequisite for ACG 3113 and ACG 3401. You must complete ACG 3103 with a minimum grade of B before taking ACG 3113 and/or ACG 3401. You may attempt ACG 3103 no more than two times.

ETS Exam in GEB 4890:

The knowledge you are gaining in the business foundation and core courses in principles of accounting, computers, economics, finance, information systems, law, management, marketing, and operations serves to prepare you for the Educational Testing Service (ETS) exam. All business majors are required to take the ETS exam at the end of GEB 4890 in order to graduate with a BS degree.

While your performance on the ETS exams will not impact your grade in GEB 4890, please take this exam very seriously. It is one of the tools used to assess the BS degree program in accounting. It is imperative that you do your best in answering the questions. Otherwise, the results will not be reliable and the assessment will not be robust, a result that may jeopardize our SACS accreditation and the Academic Learning Compact we made with the State of Florida, along with having a negative impact on our AACSB accreditation (more about AACSB at: <http://www.fgcu.edu/cob/> and click on the AACSB logo at the top left).

Those students performing above 80% on the ETS exam will receive a letter of commendation from the Dean recognizing this achievement which can be used as a resume item.

Learning Goal	Outcome	Assessment
Understand the business environment	<ul style="list-style-type: none"> · Demonstrate knowledge of AIS internal controls over financial reporting (ELO1). · Demonstrate knowledge of ethical issues as they apply to corporate governance (ELO2). 	Assignments and Exams
Be effective problem solvers	<ul style="list-style-type: none"> · Analyze business rules as they apply to the revenue cycle and the purchase acquisition cycles (PLO1) 	Assignments and Exams
Be effective communicators	<ul style="list-style-type: none"> · Develop queries to obtain relevant information from an AIS (CLO1). · Develop models that communicate reliable information concerning the AIS (CLO2). · Develop your oral and written communication skills.(CLO1) & (CLO2) 	Assignments and Exams

When assessing the LOs above, if 90% of the students answer 80% of the question(s) correctly the assessment is exemplary; if 80% of the students answer 80% of the question(s) correctly the assessment exceeds expectations; if 70% of the student answer 80% of the question(s) correctly the assessment meets expectations; if less than 70% of the students answer 80% of the question(s) correctly, the assessment is below expectations; and if less than less than 60% of the students answer 80% of the question(s) correctly, the assessment fails.

Departmental Policies and Resources

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 departmental courses offered (information on semester, day/night, other) are at: ACG, TAX, and BUL (BS) – go to the ACG BS program link on the LCOB web page and click on “curriculum map” on left.
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:
 Florida Gulf Coast University Catalog (<http://www.fgcu.edu/catalog/>)
 Florida Gulf Coast University Student Guide Book (<http://studentservices.fgcu.edu/JudicialAffairs/>)
 Florida Gulf Coast University Code of Conduct (<http://studentservices.fgcu.edu/JudicialAffairs/>)

Required course materials:

Textbook: *Intermediate Accounting* by Kieso, Weygandt, and Warfield, 16th Edition, published by John Wiley & Sons, Inc. with WileyPlus access code.

Calculator: Non-programmable calculator

Software: Microsoft Excel and WileyPlus

Optional course materials:

Intermediate Accounting Problem Solving Survival Guide (Volume 1) by Marilyn F. Hunt to accompany Kieso, Weygandt, and Warfield, 16th Edition, published by John Wiley & Sons, Inc.

Financial Accounting Exam Questions and Explanations, latest edition, published by Gleim Publications.

Source of Authoritative GAAP

To simplify the task of researching an accounting topic, the FASB launched its FASB Accounting Standards Codification project which integrates and topically organizes all relevant accounting pronouncements comprising GAAP in a searchable online database. The

codification became effective on July 1, 2009. It represents the single source of authoritative nongovernmental U.S. GAAP, except for rules and interpretive releases of the SEC which remain as sources of authoritative GAAP. All other literature is non-authoritative.

Course Website:

Certain course materials (such as class notes, handouts, homework solutions, and/or supplemental materials) will be made available on the course website on [Canvas](#).

Course Policies

As of fall 2015, all faculty members are required to confirm a student's attendance for each course by the end of the first week of classes. Failure to do so will result in a delay in the disbursement of your financial aid. The confirmation of attendance is required for all students, not only those receiving financial aid.

In this course the confirmation of attendance will be the completion of the syllabus quiz in Canvas. See the draft "**COURSE SCHEDULE of ASSIGNMENTS and ACTIVITIES**" below. Failure to complete the mandatory attendance confirmation syllabus quiz will result in a **10 point reduction in overall course points**.

Grading

Assessment	Points	Weight
Exam 1 –Chapters 1 – 3	240	24%
Exam 2 – Chapter 4 -5	240	24%
Final Exam – Comprehensive	270	27%
Homework Assignments on WileyPlus	80	8%
Top 5 Chapter Quizzes	80	8%
Team Assignments	80	8%
Attendance & Participation (maximum of 2 absences)	10	1%
Total	1000	100%

Grades are based on points and determined as follows:

Grade	Points
A	900
B+	880
B	800
C+	780
C	700
D	600
F	<600

There are **no** make ups for missed exams. If a student cannot take an exam because of a university excused absence this counts as a missed exam. The material and points for the missed exam will be added to the final. Therefore, if a student misses an exam because of an illness, the missed exam material and points will be added to the final. If a student misses more than one exam, alternative arrangements must be made with the instructor. If a student misses the final exam, alternative arrangements must be made with the instructor.

All student work (i.e., assignments, quizzes, projects and exams) submitted must be the students own original work for this course. Submitting work obtained from other students (past or present) or from publisher, author support materials or any other sources is prohibited and allowing another student to submit your work as their own is prohibited. Failure to comply can result in a grade of zero for the student submission and/or course failure. Please carefully read the University statement on Academic Dishonesty (below) as all of its provisions apply.

Course Requirements

Individual –

Three exams are required in this course. Exams are closed book/closed notes and include objective questions, short essays, and integrative problems. Both concepts and procedures are tested based on assigned textbook chapters, class discussions, homework and team assignments, and any other additional material assigned. All of the material in the assigned chapters is eligible for exam inclusion regardless of its coverage in class. All exams are mandatory and will only be given at the scheduled times. No makeup exams are given. If you miss an exam, you will receive zero points for the missed exam. If a student cannot take an exam because of a university excused absence this counts as a missed exam. The material and points for the missed exam will be added to the final. Therefore, if a student misses an exam because of an illness, the missed exam material and points will be added to the final. If a student misses more than one exam, alternative arrangements must be made with the instructor. If a student misses the final exam, alternative arrangements must be made with the instructor.

After each exam is graded, graded exams can be seen again during office hours. All exams (pre and post grading) and completed scantron forms are the property of your professor and must be returned to your professor. You may not discuss an exam with other students who have not yet taken it. Possession of any type of materials, equipment, or data (electronic or otherwise) not expressly permitted by the professor while taking the exam, or reviewing an exam, is considered a form of cheating and will be treated accordingly. Likewise, possession of an examination (completed or otherwise) outside of class is considered a form of cheating.

There are eight (8) scheduled chapter quizzes and the attendance confirmation syllabus quiz. The five highest chapter quiz grades will be used to compute your quiz points. The attendance quiz represents bonus points, however failure to complete the mandatory attendance confirmation syllabus quiz will result in a **10 point reduction in overall course points**.

Team Assignment –

An integrated team assignment is required. Students will be assigned to teams; student grades for this assignment will be based on the team submission AND individual contribution to the assignment. This means students on the same team may receive different grades for the team assignment. You will have one team assignment for this course, completed in-class and out-of class. The purpose of this assignment is to help you develop your skills in applying generally accepted accounting principles to business transactions and events, including the preparation of journal entries and generation of financial statements. Detailed instructions regarding this assignment will be provided in class. To minimize potential conflicts within the team, team must agree on what constitutes reasonable course effort; this will be documented in a team contract. Team assignments are due at the beginning of class as noted on the course outline. Every team member must participate in solving the assignment. I do not permit "free-riders" on a team and each team member will formally evaluate each of the other team members on each submission. Your average peer evaluation score will impact the individual score you receive on the team assignment. Late team assignments will lose one letter grade (10% of the points) for each day overdue. No additional assignments will be given to increase a student's grade before or after the final exam.

Homework Assignments

You will complete homework assignments on WileyPlus. Students should be prepared to discuss assignments. **No late assignments** will be accepted. **If you miss a homework assignment for any reason, you will receive zero points for the missed assignment.** Failure to complete the assignments on a timely basis will severely limit your comprehension of the material and your overall performance in the course. The material is complex and cannot be learned one or two days before an exam. To successfully master the material, you should spend 7 ½ to 10 ½ hours studying outside of class every week.

Attendance & Class Participation

All students are expected to prepare for and participate in class. You are expected to be an active participant in the learning process. Students who feel somewhat timid about verbal participation are strongly encouraged to give it a try. To earn the full attendance and participation points, you must miss no more than two class periods, complete the Chapter Discussion Posts (Muddiest Points), and conscientiously participate in class activities throughout the semester. Discussion Posts (Muddiest Points) **will not be accepted** after the due date. **IMPORTANT: If three or more class periods are missed NO attendance points will be earned.** Evidence of attendance will be documented by collecting valid student signatures on sign-in sheets. To be a valid signature, it must be written by you and you must stay for the entire class. Excellence means being prepared, attentive, and involved.

Incompletes

Incompletes are only granted in extreme circumstances, not for work-related deadlines, prior personal commitments, or falling behind in readings or assignments. An instructor may only grant an incomplete if the student has completed 60% of the course work and has maintained a 'B' in the completed course work. Instructors have the right to deny requests for Incompletes, and/or require work for incompletes to be submitted prior to the maximum 12-month extension referenced in FGCU's policy.

Teaching Philosophy

I view education as an interactive process between student and professor designed to establish a solid basis for lifelong learning. Today's business environment is an increasingly sophisticated global environment in which accounting tasks are more complex and ever changing. I encourage you to view the business world as a nexus of unstructured problems, many of which have yet to be identified. Practicing a proactive approach to problem identification will allow you create value for yourself and those around you.

Additional Instructor Information

I received a Ph.D. in accounting from the University of South Florida (2000). My research interests include business process controls, corporate governance and risk management as well as the impact of information technology on judgment and decision-making in accounting. Prior to entering academia, I was **Director** of Finance for the Atlanta Symphony Orchestra. I have also held senior management positions in both the airline and insurance industries and I began my career as a staff accountant at Coopers & Lybrand (PwC) in Miami, FL.

(DRAFT AND SUBJECT TO CHANGE WITH NOTICE)

COURSE SCHEDULE of ASSIGNMENTS and ACTIVITIES

This Course Runs from January 6 to May 2, 2020

The last date to withdraw from this course without academic penalty is Friday March 27, 2020 @ 5:00 pm.

Note: In the following table, the following abbreviations apply to readings. If you have questions on the readings, be sure to post them in the appropriate week's conference.

Week 1 – January 6	Readings Assignment	Read Syllabus Submit Mandatory Attendance Quiz. – due 1/10 @ 5:00 pm Submit Pre-assessment – due 1/10 @ 5:00 pm
Week 2 – January 13	Readings Assignments	Read CH 1 Financial Accounting and Accounting Standards CH 2 Conceptual Framework for Financial Reporting Submit Chapter 1 & Chapter 2 Assignments – due 1/17 @ 5:00 pm Submit Quiz 1 – 1/19 @ 11:45 pm
Week 3 – January 20	No Class – MLK Holiday Readings Assignments	Read: CH 3 The Accounting Information System Submit Chapter 3 Assignment – due 1/24 @ 5:00 pm Submit Quiz 2 – 1/26 @ 11:45 pm See Canvas Modules

Week 4 – January 27	Readings Assignments	Read: CH 3 continued Submit Quiz 3 – 2/2 @ 11:45 pm See Canvas Modules
Week 5 – February 3	Exam 1	Chapters 1 - 3
Week 6 – February 10	Readings Assignments	Read: CH 4 Income Statement and Related Information Submit Chapter 4 Assignment – due 2/14 @ 5:00 pm Submit Quiz 4 – 2/16 @ 11:45 pm See Canvas Modules
Week 7 – February 17	Readings Assignments	Read: CH 5 Balance Sheet Submit Quiz 5 – 2/23 @ 11:45 pm See Canvas Modules
Week 8 – February 24	Readings Assignments	Read: CH 5 Statement of Cash Flows Submit Chapter 5 Assignment – due 2/28 @ 5:00 pm Submit Quiz 6 – 3/1 @ 11:45 pm See Canvas Modules
Week 9 – March 2	SPRING BREAK – NO CLASSES	
Week 10 – March 9	Readings Assignments	Read: CH 5 Statement of Cash Flows Submit Quiz 7 – 3/15 @ 11:45 pm See Canvas Modules
Week 11 – March 16	Exam 2	Chapters 4 - 5
Week 12 – March 23	Assignments	See Canvas Modules
Week 13 – March 30	Assignments	See Canvas Modules
Week 14– April 6	Assignments	See Canvas Modules
Week 15 – April 13	Assignments	See Canvas Modules
Week 16 – April 20	Readings Assignments	Read: CH 6 Accounting and the Time Value of Money Submit Chapter 6 Assignment – due 4/24 @ 5:00 pm Submit Quiz 8 – 4/26 @ 11:45 pm See Canvas Modules

Week 17 – April 27	Finish open items	
Comprehensive Final Exam (Friday) May 1, 2020	Lutgert Hall Room 2209 8:15 – 10:30 pm	

UNIVERSITY STATEMENTS

Counseling and Psychological Services (CAPS)

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

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.

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 plan 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 will 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 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.

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.

LCOB VISION, MISSION, AND GUIDING PRINCIPLES

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.

Accounting BS Program Statement of Purpose:

Provide a student-centered accounting education that creates multiple opportunities to develop relationships with professors and area business professionals.

Guiding Principles

1. Support the preservation of the AACSB accreditation.
2. Continue to add value to our stakeholders (students, employers, parents, and the community).

Resources for Faculty General Education

Information on General Education program requirements is available online at 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/Approved>

Canvas Learning Management System and Demonstration Site Information on Canvas is available online at <http://canvas.fgcu.edu/> and <https://fgcu.instructure.com/courses/7692>

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

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

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 lock down 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 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>