

Florida Gulf Coast University
Lutgert College of Business
Department of Accounting
ACG 6135: Accounting Theory
Syllabus for CRN 11028
Spring 2020

Dr. Kalana Malimage

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Course Information

Credit Hours: 3
Course mode: On-Campus
Class Location: Lutgert Hall Rm1206
Class time: Mondays 5:30pm – 8:15 PM

Office Hours:

- Mondays 3pm to 5:30pm
- Tuesdays 3pm to 5:30pm
- and by appointment

Course Description: the purpose of this course is to explore the nature, formation and implementation of accounting theory. Participants will examine the origins and the current state of accounting theory while developing their abilities to articulate, explain, and defend their points of view on accounting issues. Such critical analysis should integrate concepts and techniques considered in earlier courses as well as provide a strong foundation for the development of professional judgment. Finally, the course will provide technical knowledge in the area of financial accounting and reporting that must be mastered to achieve success in the CPA examination.

Prerequisite(s): ACG 4123

The DROP date for this course without Academic Penalty is: Friday, March 27, 2020

Learning Goal	Assessment
Critically analyze the origins and current state of financial accounting theory. [CLO2]	Discussions, literature review, exams, research paper.
Articulate conflicting points of view on financial accounting issues. [GLO1]	Discussions, literature review, exams, research paper.
Integrate concepts and techniques considered in earlier courses to solve unstructured problems. [SLO1]	Discussions, literature review, exams, research paper.
Acquire professional judgment and technical knowledge in financial accounting theory and practice to be successful in the CPA examination.	Discussions, literature review, exams, research paper.
Improve life-long learning skills. [CLO1]	Discussions, literature review, exams, research paper.

Required Course Materials:

GAAP 2019; Flood; Wiley; 978-1119511571.

Optional Course Materials:

Latest editions of the Gleim Financial Accounting Exam Questions and Explanations and/or Gleim CPA Review booklets.
www.gleim.com OR 1-800-874-5346 Student page: <http://www.gleim.com/accounting/eqe/collegestudent.php>

******IMPORTANT ****:** You must complete the quiz on Canvas between Jan. 05 and Jan 11, 2020. Your course enrollment may depend on this.

Grading, Attendance and Other Policies

GRADING:

Take-home exam 1	35% (Due March 16 th)
Take-home exam 2	35% (Due May 1 st)
In-class Quizzes	10% (Random quizzes)
Group Paper	20% (Due April 27 th)

A = Above 90%; B = 80%-90% C = 70%-80%; F = Below 70%

COURSE POLICIES:

Students are responsible for material/announcements provided in class, whether present or not, and for studying two to three times the hours spent in class. **Check your Eagle and Canvas e-mails frequently.**

Do not anticipate scaling of grades.

Students experiencing problems affecting class attendance or the timely completion of assignments are expected to contact the professor immediately, and in all cases, prior to the due date.

No late assignments, quizzes or exams are accepted. Students are expected to be present for all in-class assignments, quizzes and exams. Missed assignments and quizzes count as zero. Missed exams without prior instructor notification result in an automatic grade of zero.

Incomplete grades are given at the discretion of the professor and will be considered only in justified cases where the student has made satisfactory, near complete progress in the course at the time of the request.

Please contact the professor with any problems or help needed with the course. The professor works in and out of the office and checks messages regularly.

DEPARTMENTAL POLICIES:

The Texas Instruments BA II PLUS calculator is the only calculator permitted to be used in class. **USE OF ALL OTHER ELECTRONIC DEVICES (phones, laptop computers, etc.) ARE PROHIBITED during class unless otherwise permitted by the instructor.**

Teaching Philosophy

I believe that learning should be a collaborative process. I attempt to involve my students in the learning process by my knowledge of the subject matter and with my enthusiasm for the material. My role is to select relevant and challenging assignments to motivate students to expand their knowledge.

I clarify and summarize complex material and provide timely feedback on a student's progress. However, students must assume primary responsibility for their own learning by being prepared for class and by participation in class discussions.

Regular class attendance is essential to their success. Students are encouraged to form study groups, so that they can learn from and with their classmates.

Tentative Schedule (Subject to Change with Notice)
This Course Runs from January 06 to April 27, 2020

Date	Agenda
Jan 06	Introduction to Accounting Theory, Teams will be formed.
Jan 13	Review of Chapters: Ch1: Pages 11-24, Ch2: Pages 27-35, Ch3: Pages 40-46, Ch5: Pages 50-64, Ch6: Pages 65-66; 69-86, Ch7: Pages 90-93
Jan 20	NO CLASS – MLK Day
Jan 27	Review of Chapters: Ch11: Pages 123-136; 146-150, Ch34: Pages 526-538; 541-556, Ch35: Pages 560-571, Ch36: Pages 576-596, Ch55: Pages 1070-1084
Feb 03	Review of Chapters: Ch17: Pages 231-253, Ch18: Pages 255-273, Ch19: Pages 275-280
Feb 10	Review of Chapters: Ch20: Pages 283-289, 306-308, 310-312, Ch22: Pages 325-335, Ch53: Pages 1043-1045, Ch55: Pages 1070-1084
Feb 17	Review of Chapters: Ch16: Pages 192-195; 198-230, Ch34: Pages 544-556, Ch63: Pages 1193-1039
Feb 24	Review of Chapters: Ch51: Pages 962-1020, Ch52: Pages 1023-1039,
Mar 02	NO CLASS-Spring Break
Mar 09	Review of Chapters: Ch37: Pages 608-644, Ch38: Pages 647-701, Ch39: Pages 709-712, Ch64: Pages 1277-1280
Mar 16	Review of Chapters: Ch23: Pages 338-376 Take Home Exam 1 is due. Take home Exam 2 will be available. Page outline is due (see instructions)
Mar 23	Review of Chapters: Ch26: Pages 421-463, Ch28: Pages 472-485, Ch29: Pages 487-491, Ch44: Pages 772-784, Ch55: Pages 1070-1084, Ch58: Pages 1167-1177
Mar 30	Review of Chapters: Ch8: Pages 98-114, Ch25: Pages 394-420
Apr 06	Review of Chapters: Ch54: Pages 1049-1066
Apr 13	Review of Chapters: Ch41: Pages 715-719, Ch42: Page 722, Ch43: Pages 724-762, Ch44: Pages 772-778
Apr 20	Review of Chapters: Ch47: Pages 818-842; 847-850
Apr 27	Review of Chapters: Ch56: Pages 1086-1125; 1144-1149, Ch57: Pages 1151-1163 Group Paper is due.
May 01	Take-Home Exam 2 is due.

University Statements:

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.

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).