



COURSE SYLLABUS

Please read this syllabus in its entirety. It is a part of the course content. Further, it is important that you understand what is required in this course and the times for completing all activities.



This Scholarly-Enriched Course has been designed to teach specific course content, which will include the production of scholarly work that utilizes writing, critical thinking, and information literacy.

SECTION 1: COURSE INFORMATION

Course Number & Name:	HFT 3407: RHM Managerial Accounting
CRN:	11646
Course Credit Hours:	3
Semester:	Spring 2020
Department/Program:	School of Resort & Hospitality Management
Meeting Times/Location:	Thursdays' 5:30 PM – 8:15 PM (Room 110)
Format:	Classroom
Instructor:	Dr. Collin Ramdeen, Ph.D. Associate Professor, School of Resort & Hospitality Management Sudgen Hall, Room 218.
Office Location:	
Contact Information:	Email: cramdeen@fgcu.edu ; Phone: 239-590-1298 (Office)
Office Hours:	Please see page 24 for regular office hours and office hours during exams week for ALL three classes.
Prerequisites:	HFT 3404; Resort & Hospitality Financial Accounting (In-Class)
College Level Math Skills	Linear Algebra or Elementary Calculus (see page 10, point 1)
Economic	ECO 2023 Principles of Microeconomics (see page 10 point 2)
College Level Writing Skills:	ENC 3250 Professional writing recommend (see page 10, point 3)
Course Description:	Managerial accounting techniques applicable to management decision making and the control of resort and hospitality establishment.
Required Text:	Hospitality Industry Managerial Actg. 7E. Publisher: American Hotel & Lodging Educational Institute © 2011; ISBN 978-0-86612-359-4
Supplemental Reading:	Will be provided in the form of Word documents or PowerPoint Slides on Canvas. <u>See page 25 for books on reserve in the library.</u>

SECTION 1: COURSE INFORMATION CONT.

Exams & Assignments

There will be NO makeup for missed exams, assignments, and Quizzes. Please see tentative schedule for ALL due dates.

Electronic Devices

ALL electronic devices (cell phones, iPod, computers etc.) MUST be turned off and put away (out of sight) between the hours of 5:30pm & 8:15pm (this include the 15 minutes break)

Attendance Policy: In accordance with the Federal mandate students are required to complete an attendance verification activity on Canvas before the deadline during the first week of class. Please go to the class home page on Canvas and fill out the attendance verification survey (**Completed before class on January 9, 2020**). 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. **This is First Week Attendance Policy.**

Scantron:

You are required to provide scantrons for ALL exams
The FGCU bookstore sell these scantrons.

Fill out the BLUE side of each scantron for ALL exams

LCOB Accounting Dept. Policies: The calculator use is Texas Instrument BAI1 PLUS. **NOTE: The required calculator is the ONLY electronic device allowed to be used during class. The use of ALL other electronic devices (e.g. cell phones, iPod, laptop computers etc.) are PROHIBITED DURING CLASS. See classroom policies page 14 for failure to comply with the above policies.**

Course Website (CANVAS):

<http://elearning.fgcu.edu> (requires ID and password to login). This is a online management software that aids students in their classes by creating, managing, organizing, and housing a Web-based learning environment. On this site, I will post syllabus, assignments, grades, and PowerPoint slides.

SECTION 2: MISSION, LEARNING OUTCOMES, & MEASUREMENTS

A. PROGRAM MISSION

“The mission of the Resort and Hospitality Management program is to provide students with core competencies and experiential learning opportunities in preparation for successful management careers and leadership roles in the resort and hospitality industry and to instill values of lifelong learning and community service.”

B. PROGRAM LEARNING OUTCOMES (REVISED FALL 2014)

Upon successful completion of the program students will be able to:

1. Illustrate proficiencies and skills relevant to the operational areas of Resort and Hospitality Management.
2. Apply effective communication skills.
3. Evaluate information and make decisions using critical thinking and problem solving skills.
4. Apply ethical reasoning and professional judgment.

SECTION 2: MISSION, LEARNING OUTCOMES, & MEASUREMENTS CONT.

C. COURSE LEARNING OUTCOMES

At the completion of this course, students should be able to:

1. Evaluate the distinguishing features of hospitality managerial accounting in relationship to departmental statements and industry operating statistics.
2. Compare and contrast traditional costing and activity-based costing in the hospitality industry.
3. List various types of cost and explain how they change in response to changes in sales volume.
4. Adapt cost-volume-profit concepts to make managerial decisions in the hospitality industry.
5. Explain cost approach to pricing rooms and food and beverage.
6. Predict cost effectiveness of the hospitality operation by using forecasting methods.
7. Interpret managerial decisions by using the budgetary planning process, cash management, and internal control.
8. Apply effective communication skills.
9. Apply critical thinking and problem-solving skills require in the areas of cost of quality, operations and capital budgets, relating to resort and hospitality managerial accounting.
10. Evaluate ethical reasoning and professional judgement required for hospitality managerial accounting.

SECTION 2: MISSION, LEARNING OUTCOMES, & MEASUREMENTS CONT.

D. MEASUREMENTS OF STUDENT LEARNING OUTCOMES

(Selecting Learning Activities and Integrating all Course Components)

Learning Outcomes for Course	Ways of Assessing this Kind of Learning	Actual Teaching & Learning Activities	Helpful Resources for teaching & Learning	Alignment of CLO's, to PLO'S & ILO's
1. Evaluate the distinguishing features of hospitality managerial accounting in relationship to departmental statements and industry operating statistics.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
2. Compare and contrast traditional costing and activity-based costing in the hospitality industry.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
3. List various types of cost and explain how they change in response to changes in sales volume.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
4. Adapt cost-volume-profit concepts to make managerial decisions in the hospitality industry.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
5. Explain cost approach to pricing rooms and food and beverage.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
6. Predict cost effectiveness of the hospitality operation by using forecasting methods.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
7. Interpret managerial decisions by using the budgetary planning process, cash management, and internal control.	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 1, PLO 1
8. Apply effective communication skills	Written Projects	Lecture using Supplemental Material	Business Writing Supplemental	ILO 2, PLO 2
9. Apply critical thinking and problem-solving skills require in the areas of cost of quality, operations and capital budgets, relating to resort and hospitality managerial accounting	Exams and Assignments	Lecture, Class Discussion, & Interactive Exercises	Text, Internet, & Supplemental	ILO 3, PLO 3
10. Evaluate ethical reasoning and professional judgement required for hospitality managerial accounting.	Exams and Assignments	Lecture using Supplemental Material, & Case Study	Case Studies & Supplemental	ILO 3, PLO 4

ALC – Academic Learning Compact (the State of Florida requirements see 1, 2, and 3 below).

ILO – Institution Learning Outcomes (FGCU use the State of Florida requirements see 1, 2, and 3 below).

PLO – RHM Program Learning Outcomes (4) on page 2 assess using CLO's 1 to 10 above.

ALC 1 & ILO 1: Content/Discipline Knowledge & skills: assess using CLO is 1 to 7 above

ALC 2 & ILO 2: Communication: assess using CLO 8 above.

ALC 3 & ILO 3: Critical/Analytical Thinking: assess using CLO's 9 and 10 above.

SECTION 3: LEARNING OUTCOME EVALUATION METHODS AND GRADING POLICIES

A. Course Grading Activities: based on the total number of points assigned below:

GRADE COMPONENT	POSSIBLE POINTS	ACTUAL POINTS	CUMULATIVE TOTAL
INDIVIDUAL ASSIGNMENT			
Assigned Problem # 2 (CH. 1) (Week # 2: 01/16)	10		
Quiz # 1 Evaluation (Week # 2: 01/16)	5		
Assigned Problem # 10 (CH. 2) (Week # 3: 01/23)	10		
Assigned Problem # 10 (CH. 4) (Week # 4: 01/30)	10		
Exam # 1 (Week # 4: 01/30)	90		
Written Assignment (Week # 5: 02/06)	20		
Assigned Problem # 19 (CH.7) (Week # 6: 02/13)	10		
Assigned Problem # 16 (CH.8) (Week # 7: 02/20)	10		
Exam # 2 (Week # 7: 02/20)	90		
Assigned Problem # 12 (CH.11) (Week # 8: 02/27)	10		
Exam # 3 (Week # 11: 03/19)	90		
Sustainability Project (CH.15) (Week # 12: 03/26)	30		
Ethical Assignment (Week # 13: 04/02)	20		
Quiz 2 Evaluation (Week # 16: 04/23) 5:30pm – 5:40pm	5		
Exam # 4 (Week # 16: 04/23) 5:40pm – 7:10pm	90		
Exam # 5 Optional (Week # 17: 04/30; R 5:45 PM – 7:45 PM. ALL Chapters listed on syllabus. (ROOM 110)			
Total Course Points	500		

NOTE: ALL grade(s) disputes MUST be done within seven (7) days of grade(s) posting during office hours listed on page 25. There will be NO EXCEPTION. Therefore, please do not send me any email regarding grades related issues.

B. How Your Final Course Grade Is Determined based on 500 points?

- | | |
|-------------------------------------|-------------------------------------|
| A = 450 (90%) - 500 (100.0%) points | B = 400 (80%) - 449 (89.9%) points |
| C = 350 (70%) - 399 (79.9%) points | D = 300 (60%) - 349 (69.9%) points |
| F = Less than - 300 (60.0%) points | |

NOTE: Review the grading scale carefully. The class is based on 500 points (100%). The cutoff for an A is 450 points (90%); 449 points is NOT an A, it is a B. The cutoff for a B is 400 points (80%), 399 points is NOT a B, it is a C. To pass this class you need a minimum of 350 points (70%)... NO EXCEPTIONS

NOTE: ALL assignments MUST be done in accordance with the University Academic Behavior Standards and Academic Dishonesty at <http://studentservices.fgcu.edu/judicialaffairs/new.html>. Failure to comply will result in zero given for the assignment, and an “F” letter grade for the entire class, and documents submitted to the Office of Student Conduct.
ALL Assignments MUST be handed in at the beginning of class. Failure to hand in a printed copy will result in ZERO POINTS ASSIGN.

C. CLARIFICATIONS ON EXAMS, QUIZZES & ASSIGNMENTS

- (a) **Quiz #1: to determine your level of competency as established by the State of Florida ALC Given at the end of class during week # 2**
- (b) **Quiz #2: to determine your level of competency as established by the State of Florida ALC Given before the start of Exam # 4 during week # 16**

THERE IS NO MAKEUP GIVEN FOR MISSED Quiz 1 or Quiz 2 regardless of circumstances.

- (c) **Exam #**
- | | |
|--|------------------------|
| 1 Chapters: 1, 2, & 4 | (REQUIRED EXAM) |
| 2 Chapters: 6, 7, 8 & 9 | (REQUIRED EXAM) |
| 3 Chapters: 10 (1), 10 (2) & 11 | (REQUIRED EXAM) |
| 4 Chapters: 12, 13, 14, & 15 | (REQUIRED EXAM) |
| 5 Chapters: ALL Chapter Listed on the syllabus for Optional Exam # 5 | |

THERE IS NO MAKEUP FOR EXAM(S) MISSED regardless of circumstances.

If you MISS or obtained a low score on any of the four (4) required exams, you MAY take EXAM # 5 (Comprehensive Optional Exam) and use it as a substitute for any required Exam.

OPTIONAL EXAM # 5 (POSTING OF ZERO FOR OPTIONAL EXAM # 5)

The Exams on Canvas were set up to drop the lowest Exam score. Therefore, after Exam # 1 results were posted in the grade column on Canvas, then ZERO (0) will be assigned to the grade column on Canvas for the Optional Exam # 5 for every student.

If a student choose to take the Optional Exam # 5, then the score received on the Optional Exam # 5 will be used to replace the ZERO (0) that was posted, and Canvas will determine which of the four (5) exam score was the lowest and then drop the lowest one. **ONLY students who missed one (1) of the four (4) required exams will be allowed to take Optional Exam # 5.**

Exam Policies

All students are expected to maintain the highest standards of academic honesty and integrity while taking the exam. Any violation(s) of FGCU “Academic Behavior Standards and Academic Dishonesty” will result in an automatic F in this course.

The following violations will result in an automatic “F” GRADE FOR THE SEMESTER:

- (1) Any verbal or nonverbal communication with your classmate during the time of the exam irrespective of reason(s). If you are sitting next to someone who likes to talk please kindly sit at a different location in the classroom.**
- (2) Allowing your answers to be copied by other(s), all parties involve will receive an automatic F in this course. It is your responsibility to ensure that your exam answers are NOT copied by another student(s).**
- (3) The use of ALL electronic devices (e.g. cell phones, IPod, laptop computers etc.) except approved calculators, are PROHIBITED, and MUST be turned off and put away.**
- (4) If a student is seen with any PROHIBITED electronic device once the exam starts, the student will be given an automatic ZERO (0) GRADE FOR THE SEMESTER.**
The following violations will result in an automatic “F” GRADE FOR AN EXAM:
- (5) You will NOT be allow to return to the exam room after leaving to complete the exam irrespective of reason(s).**
- (6) Getting up out of your seat before completing the exam is a disruptive behavior and you will be asked to leave the exam room and a grade of ZERO (0) will be assigned.**
- (7) Any violations of classroom conduct policies listed on page 14 of the syllabus.**

- (d) **Assigned Problems: There are six (6) required assigned problems with due dated listed on the Home Page of Canvas. Click on the assigned problem on the Home Page and it will tell you which Module the Assigned Problem is located in. Use the template provided to complete the assigned problem. Failure to follow the guidelines listed for completing the Assigned Problems will lead to ZERO (0) or significant reductions in points assigned for grades. **ALL LATE Assigned Problems will be given zero (0) regardless of reason(s).****

(d) Assigned Problems Cont.:

ALL assignments MUST be typed (Font size 12) using word document format otherwise a zero (0) will be given.

ALL hand written assignments will be given a grade of ZERO (0).

ALL ASSIGNMENT ARE DUE IN CLASS BEFORE CLASS START.

ALL Assigned Problems are similar to problems done during interactive exercises in class the week before the assigned problem is due. Therefore, if a student come to class and do these interactive exercises they should NOT have any difficulty doing the Assigned Problems

If you need any assistance with the Assigned Problems listed below please see me during the week in which the problem identical to the Assigned Problem was done in class. My office hours are before class and immediately after class. I will NOT provide you with assistance on any assignment the week the assignment is due. This policy is in place to encourage you to do

the Assigned Problems the same week they are explained in class. When you procrastinate and wait until the following week you do not remember what to do and therefore some students, copy their classmate Assigned Problem(s) and submit it/them for grades.

Submitting another student assignment(s) for grade(s) is/are a violation of FGCU student code of Conduct and therefore a ZERO (0) FOR ASSIGNMENT(S) WILL BE GIVEN TO ALL STUDENTS INVOLVE IN ACADEMIC DISHONESTY.

Assigned Problem # 1: (Chapter 1, Problem # 2)

Assigned Problem # 2: (Chapter 2, Problem # 10)

Assigned Problem # 3 (Chapter 4, Problem # 10)

Assigned Problem # 4 (Chapter 7, Problem # 19)

Assigned Problem # 5 (Chapter 8, Problem # 16)

Assigned Problem # 6 (Chapter 11, Problem # 12)

NOTE: Students are taught to apply critical thinking and problem-solving skills in the classroom the week prior to the Assigned Problem due date using similar problems.

- (e) Written Assignment: (Minor Report)** after reading the article, “Sustainability Issues and Hospitality and Tourism Firms’ Strategies Analytical Review and Future Directions”, you will **summarized** it in **one and a half (1.5) pages or less** in **your own words using APA style.** You **MUST** have an **introduction paragraph, supporting paragraphs, a conclusion paragraph, and reference(s) cited supporting information used in you report .** **Any work submitted with more than one and a half (1.5) pages will ONLY be assess up to the one and a half (1.5) pages and the remainder discarded.** Business communication **MUST be economical, purposeful, persuasive, and reader oriented.**

Please see Canvas Home Page for detailed information regarding this assignment.

- (f) Ethical Assignment:** This is a written assignment that **MUST USE A FORMAL BUSINESS LETTER FORMAT.**

Please see Canvas Home Page for detailed information regarding how to prepare the Ethical Assignment.

- (g) Sustainability Assignment.** Go to Chipotle Mexican Grill Inc. Web Site at <http://chipotle.com/> and summarized its contributions to the three pillars of sustainability (environmental, social, and economics). Use the annual report for Fiscal Year 2018 to help support your sustainability evaluation of the Chipotle Mexican Grill Inc. This will be a summarized written report **using a memo format that must have an introduction paragraph, supporting paragraph for each major question, a conclusion paragraph, and reference(s) cited supporting information used in your summarized report.** Please see Canvas Home Page for more detailed instructions regarding how to prepare the Chipotle Mexican Grill Inc., Summarized Sustainability Report for Fiscal Year 2018. **Summarized report should be three (3) pages or less. Any work submitted with more than three (3) pages will ONLY be assess up to the three (3) pages and the remainder discarded.**

NOTE: Assignments (e), (f), and (g) provided very clear and unequivocal instructions and how to prepare these assignments. If you read the instruction once and do not understand, then read it a second or third time if necessary. If after a third time you still do not understand what to do then you will need to go to the Center for Academic Achievement (see information on Canvas Module Week #1) to get assistance on how to improve your reading and comprehension skills. Assignments (e), (f), and (g) above are used to satisfied the State of Florida Board of Govenor Academic Learning Compact for Communication and Critical Thinking.

NOTE; you will be given 10 extra credit points for going to Center for Academic Achievement (CAA) to address the five major problem that are have negative impact on your ability to successfully complete this course. You MUST submit proof of your visit to the CAA by January 31, 2020 in class in order to receive the extra credit of 10 points. Also ZERO (0) will be given if ALL five (5) requirements listed are NOT check off by the CAA.

NOTE: ALL assignments with more than one (1) page MUST be stapled before handed to me. Failure to staple your assignment is an automatic five (5) point's deduction.

ALL assignment MUST be typed up using font size 12. Names written by hand on the assignment submitted will have a five (5) points taken from your actual total points received.

ALL hand written assignment will received ZERO (0) POINTS

NOTE: after each sssignments (e), (f), and (g) is assessed you will receive an email with written explanations regarding how the assignment was assessed. It is your responsibility to take a printed copy of your assignment and go over it with the explanations provided so that you do not make those mistakes again with future assignments. If you need further clarifications see me during office hours with the assessment review and the printed copy of your assignment.

REMINDER

ALL assignments MUST be done in accordance with the University Academic Behavior Standards and Academic Dishonesty at <http://studentservices.fgcu.edu/judicialaffairs/new.html>.

Failure to comply will result in zero given for the assignment, and an "F" letter grade for the entire class, and documents submitted to the Office of Student Conduct.

ALL Assignments MUST be handed in at the beginning of class. Failure to hand in a printed copy will result in ZERO POINTS ASSIGN.

- (g) Reading Assignments: listed in the Tentative Schedule MUST be completed and notes Prepared from reading before attending each class. Failure to do so will result in students NOT understanding the lecture and NOT actively participating in Interactive Classroom Exercises and poor performance on the exams.

NOTE: you will be given extra credit quiz every class period to ensure that you read the assigned material and complete the notes before each class period There will be 10 extra credit quiz value 2.5 each (total 25 points). Time given: 3 minutes to answer 5 questions.

- (h) Interactive classroom Exercises are discuss at the end of each lecture to assess student learning outcomes and to provided valuable feedback regarding their understand of the material presented in the lecture. Interactive classroom Exercises are listed on Canvas under Module by week number. Before coming to class, you MUST bring printed copies of completed or partially completed interactive exercises to each class for discussion. The majority of exams questions are from these exercise.

NOTE: you will be given extra credit for a "Problem of the Day" every class period to ensure that you do 75 % of the assigned interactive exercises that are placed on Canvas under the Module for that week of class. There will be 10 extra "Problem of the Day" value 2.5 points each (total 25 points). Time given: 5 minutes to solve the "Problem of the Day".

EXTRA CREDIT POINTS: All Extra Credit assignments will be given in class during the last five (5) minutes of class. Under NO circumstances will additional extra credit points will be awarded at the end of the semester. NO make-up will be given for missed Extra Credit Points.

SECTION 4: TEACHING METHODS, PHILOSOPHY, & MESSAGE TO STUDENTS

A. TEACHING METHODS

Teaching method comprises lectures/discussions, in-class exercises, applied problems/projects, and oral presentations. My teaching methods are assessment oriented and designed to provide a better understanding of what students are learning and engages students more in the process of learning content and applying critical thinking skills.

B. TEACHING PHILOSOPHY

Writing a statement of my teaching philosophy reflects my personal values and consideration for the needs of my students and the university goals. At the core of my teaching philosophy is my belief that students should be educated and mentored simultaneously. Therefore, I also act as a facilitator in the learning process, rather than the mere deliverer of information. I recognized that students learn in a variety of ways, so I take great effort to accommodate their differences. I am committed to making students active participants in their education through interactive classroom lectures and collaborative learning experience. Interactive lectures, critical thinking exercise, and learning outcome analysis are employed to let students engage in creative and interactive learning activities. These activities are designed to satisfy the Students Learning Outcomes as stipulated by the FGCU, the College of Professional Studies, and the division of Resort and Hospitality Management program. I observed that students learning are significantly enhance when they incorporate their interactive learning exercises, and learning outcome analysis. Students therefore, become more active participants in this collaborative learning process and are more responsible, dependable, and team-oriented.

C. MESSAGE TO STUDENTS

It is a privilege to be your professor this semester. I trust that this semester I can both teach you and learn from you. Together we will explore a discipline and a profession that I have been a part of for over 20 years (financial analysis/hospitality management consulting). I hope to be able to share with you my knowledge and experience, as well as my passion for the field of Resort and Hospitality Management. I have been teaching for over 15 years and it gives me measures of stupendous joy and exhilaration to be your teacher and facilitator in the classroom this semester. I hope some of my passion for RHM accounting will pass to you and that you will see this course as both a field of study and a viable profession.

**I encourage you to come by the office during regularly scheduled office hours.*

Why should you take accounting? Perhaps the most compelling reason for taking an accounting course, especially if you do not plan on becoming an accountant, is that accounting teaches "the language of business." No matter what your intended area of study, if you want to be successful in business, you need to know how to speak the language of business. Whether your responsibilities include **rooms** (where you will need information about revenues and expenses), **food and beverage** (where you will need information regarding the costs of food sold, expenses, revenues, labor, and overhead), **events management** (where you will need information relating to sales, and department), or **human resources** (where you will need information relating to the costs of the employees), **you will use accounting information.**

The more you know about where accounting information comes from, how it is accumulated, and how it is best used, the better you will be able to perform your job.

D. How to determining if you will successfully complete this course?

1. **Did you take college level math?** That is linear Algebra or Elementary Calculus.
2. **Did you take Economic 2023?** ECO 2023 is a course that introduces students to “the economic way of thinking.” This course provides a philosophical foundation for the entire RHM curriculum. It focuses primarily on the decisions of firms and individuals within market environments. The skills and knowledge developed in this course provide significant structural components for financial accounting, managerial accounting, finance, marketing and strategic management. **You will have a very difficult time with HFT 3407 course if you have not taken ECO 2023. Also if you are taking both HFT 3407 and ECO 2023 together you will FAIL BOTH CLASS. This is based on the last 2 years performance of students taking both courses together.**
3. **Do you have College Level Writing Skills?** Meaning you have taken ENC 3250 Professional Writing. **If you do NOT have Professional Writing Skills Necessary for effective business communication you are going to have a very difficult time doing the three (3) written assignments in (e), (f), and (g), used to satisfied the State of Florida Board of Governor Academic Learning Compact for Communication and Critical Thinking.**
4. **Do you have the time?** You **MUST** prepare before you come to class – read the assigned reading material and complete the assigned problem(s) each week. The general rule is that for every one (1) credit hour of class you need a minimum of three (3) hours of preparation outside of class each week. **Therefore, for a three credit hour class you will need to set aside a minimum of nine (9) hour each week for reading, making notes and doing assignments.**
5. **Can you keep up with the weekly reading and assignments?** Each assignment in accounting builds on previous assignments. If you do not understand Chapter 1, you will have difficulty in Chapter 2 and may be lost in Chapter 3.
6. **Do you have good reading and comprehension skills?** That is can you read each chapter and understand it in three (3) times or less and do 75 percent of the assigned problems on your own weekly. **If you do NOT have good reading and comprehension skills, you MUST go to Center for Academic Achievement before the end of the first week of class.**
7. **Can you focus on understanding “Why”?** This is a technical subject with its own set of rules; however, once you learn the basic rules, accounting is internally logical.
8. **Can you work problems to understand “How”?** You may be able to understand "why", but you must also be able to work problems to demonstrate your understanding.
9. **Can you write formal business reports?** Formal business reports include memos, letters, and short reports using APA style of writing.
10. **Can you do the assignments listed on Canvas?** If you read the assignments three times and do NOT understand what is required, you should see an advisor at the Center for Academic Achievement.

If you answer NO to any of the above question it means that you are going to have a very difficult time understand the course material and doing the assignments, which means you will eventually failure this course. My recommendation to you would be to set up an appointment with your advisor in the College of Business regarding the ways in which you can overcome your deficiencies and take the course when you no longer have these deficiencies.

Withdrawal: Decisions to drop or remain in this class are yours. Be aware of the dates for doing so. The last date to drop this class without academic penalty is **Friday, March 27, 2020.**

D. How to determining if you will successfully complete this course? Cont.

If you answer **YES** to three (3) or more of the above questions then you **MUST** do the following to successfully completed this course.

1. Be a Procedure/Winner and NOT a Procrastinator/Looser.

Producers→ **Winners:**

Always have an idea
Always say, "I'll do it!"
See an answer for every problem
Always say, "I can"
Look for a way to do it
Always offer solutions

Procrastinator→ **Losers:**

Always shows ignorance
Always say, "It's not my job!"
See a problem for every answer
Always say, "I can't"
Look for a way to get out of it
Always offer excuses

2. Act Responsible through Preparation, Attendance, and Participation.

Preparation

1. Read, study, and make notes, on the assigned chapters in textbook and supplemental books on reserve in the library each week before attending class.
2. Read, analyze and do ALL assignments listed in the tentative schedule.
3. Research and develop your own ideas and personal experience examples that relate to each topic listed in the tentative schedule.
4. Preparation will assist you with both learning and long-term retention of concepts.

Attendance

1. Class attendance are required to successfully complete this course
2. Coming to class late (15 minutes or more after class starts) or leaving class at the break will be treated as absence from class.
3. You will sign the class register at the end of the class provide you are in compliance with number two above.
4. Attending **ALL** classes and **NOT** displaying **DISRUPTIVE BEHAVIOR** will enhance your learning through listening and doing the interactive classroom exercises with your classmates. It will also improve your long-term retention and better performance on assignments and exams.

ZERO TOLERANCE FOR CLASSROOM DISRUPTIVE BEHAVIOR (SEE [PAGE 14](#))

Participation

What is good participation?

1. Quality, not quantity.
2. Analyzing and discussing course material.
3. Questioning the analysis of others.
4. Seeking clarification.
5. Contrasting issues within other settings, courses, and / or other countries.
6. Adherence to guidelines for professional conduct.
7. Participate actively in class discussions and interactive exercises.

D. How to determining if you will successfully complete this course? Cont.

3. Classroom Student Responsibilities for Exams, Quizzes, and Assignments

The conduct in the classroom will be in accordance with the FGCU Student Code of Conduct revised September 2015. In addition, there will be NO allowance for cheating.

The first incident of cheating will result in an immediate **ZERO “0”**, for the assignment, quiz or exam. The second will result in a **ZERO (0)** for the course and information will be submitted to the Student Code of Conduct Office.

“This is a learning environment, the best learning occurs through mistakes, and therefore at all times the work during the course should be from the student.”

4. Cooperative Learning In Class at ALL Times

To respect our right to the best possible learning environment, classroom disruptions will not be tolerated, please:

- Turn Off cell phones, pagers, etc. before class (or as a minimum have on silent, vibrate mode. No text messaging is allowed during class. Text messaging will result in dismissal from class session, and recorded as an absence/non-participation.
- If you arrive late or leave early, sit near the door. Please do **NOT** walk through the front of the class.
- Do **NOT** carry on side conversations when I, or others are speaking
- Eat before or after—not during class (only water is allowed in the classroom)

5. Learning and Course Expectations

Learning is your personal responsibility. The instructor is a mentor, facilitator, and coach in your active and unique learning process.

Class sessions will be formal and class participation is strongly encouraged. Questions pertaining to the course or relating to the accounting/finance/business field are also welcome throughout the semester. Class lectures will be focused on helping students understand the “WHY’s” (the concept behind the mechanics) rather than the mere mechanics of the subject matter. **Please do not use memorization as a substitute for understanding.**

After observing students for many years and drawing from my own experiences as a student, I believe that students learn best by actively questioning and explaining. In this course, I encourage you to join in class discussions and bring questions to class. This means that in order to receive the maximum benefits during class time, you will need to read the assigned topics and attempt the homework before coming to class.

It is obvious that you will both need and be expected to attend all class meetings. You also must be prepared to take part in class discussions. This does not mean that you should have all topics mastered and learned; otherwise there would be no reason for class. It does mean that you should not be hearing about the topic for the first time in class.

You will become successful by helping others become successful. One of most effective ways of learning any subject matter is to teach it to someone else. By actively engaging in-group learning, you will be practicing the attributes of questioning, organizing, and connecting knowledge. Also, you will be learning to learn and to teach others, and you will be developing interpersonal skills you will need for successful careers in accounting or any other business field.

SECTION 4: TEACHING METHODS, PHILOSOPHY, & MESSAGE TO STUDENTS CONT.

D. How to determining if you will successfully complete this course? Cont.

5. Learning and Course Expectations

The five learning conceptions are:

- 1) Learning will increase your knowledge.
- 2) Learning to understand and do not use memorization as a substitute for understanding.
- 3) Learning as the acquisition of facts which can be retained and/or utilized in practice.
- 4) Learning as the abstraction of meaning.
- 5) Learning as an interpretative process aimed at the understanding of reality.

For this course learning is a collaborative process between all the members of the class. I hope we can help each other to create a supportive learning environment throughout the term using Confucius axiomatic statement below.

**Tell me, I'll forget
Show me, I may remember
Involve me, I'll understand
-Confucius**

**“You give a man a fish and you feed him for a day.
You teach him to fish and you give him an occupation
that will feed him for a lifetime.” (Chinese proverb.)**

SECTION 5: CLASSROOM FORMAT, POLICIES, & MANAGEMENT STATEMENT

A. CLASS ROOM FORMAT	MINUTES
a) Interactive Lecture/ Discussion	80
b) Interactive classroom work: i) Critical Thinking	15
c) BREAK	10
c) Interactive classroom work exercises	60
Total class time each class period	<u>165</u>

Communication and Grades Dispute(s)

I will make announcements during class and periodically communicate with the class via CRN email at eagle.fgcu. If you do not have an eagle account, you need to establish one. I will post grades on Canvas. Any grade dispute(s) MUST be dealt with during office hours within seven (7) days from posting of the grade. My office hours are conveniently placed before and immediately after each class period.

SECTION 5: CLASSROOM FORMAT, POLICIES, & MANAGEMENT STATEMENT CONT.

B. CLASSROOM CONDUCT POLICIES

Class Attendance

Students are expected to attend all classes and use and Canvas on-line learning systems. Illness related absences do not relieve students from their responsibility of getting the assignment(s) completed on time. It is the responsibility of the student to obtain information from the on-line course syllabus schedule, and Canvas learning systems concerning the assignment(s) and see that it is completed and turned in on time. **If you are absent from class, you are still responsible for keeping up with assignments and any changes in the deadlines/schedule based on the progress of the class.** Office hours cannot be used as a substitute for NOT attending class. They are available for students on an as needed basis to enhance the classroom learning experience. **You MUST sign the class register at the end of each class period. It is your responsibility to ensure that you sign the class register at the end of class. Signing other students name(s) is a violation of FGCU Code of Conduct and the penalty will be an "F" grade given for the semester.**

Student Conduct

Students are expected to conduct themselves in accordance with the student code of conduct. Actions such as arriving to class late, temporarily leaving and returning to the classroom, and/or leaving class early have a significant negative impact on the learning experience of other students in the class. Please respect the learning experience of your classmates by addressing your personal issues before arriving to class.

Classroom Technology Use

Face-to-face engagement skills are an essential component of being a business professional. Therefore, except as designated by instructor, this course will be conducted in a non-wireless/non-electronic manner. Being physically present in the classroom, but not engaging in class activities through actions such as, but not limited to, checking email, surfing the Web, browsing Facebook, text messaging have a significant negative impact on the learning experience of other students in the class. Therefore, electronic devices except the calculator (Texas Instrument BAI PLUS) **are PROHIBITED DURING CLASS period and MUST BE TURNED OFF AND PUT AWAY out of sight (LCOB Accounting Department Policies. Students cannot use their computers to take notes or work on assignments during class. Note taking templates are provided on Canvas under Module for each chapter that EVERY STUDENT MUST COMPLETE before each class, because it is the same Note template that I will use to conduct the lecture.**

Cooperative Learning Behavior in Class at ALL Times **(Zero Tolerance for Disruptive Behavior)**

To respect our right to the best possible learning environment, **classroom disruptions will not be tolerated during the 165 minutes class time each week**, therefore, please comply with the following:

1. Turn Off and put away the following electronic devices (**e.g. cell phones, iPod, laptop computers etc.) DURING CLASS TIME EACH WEEK (165 minutes).**
2. If you arrive late or leave early, sit near the door. Please do **NOT** walk through the front of the class.
3. No side conversations when I, or others are speaking to the class.
4. No eating during class (only water is allowed in the classroom)
5. No disrespectful behavior to the instructor or related to the course material that is presented.
6. No use of electronic devices in the classroom to take notes (see article on Canvas for reasons).

Consequences for Disruptive Behavior (Zero Tolerance for Disruptive Behavior). Therefore, failure to comply will result in the following. **First Violation** — you will be asked to leave the classroom for the remainder of that class session. **Second Violation** — you will be asked to leave the classroom for the remainder of that class session and incident reported sent to FGCU Code of Conduct for disciplinary action; **Third Violation** — you will be asked to leave the classroom for the remainder of that class session and I will recommend suspension from the class to FGCU Code of Conduct. **Students are required to conduct themselves in a professional and businesslike manner at all times during the class period (165 minutes). Students who violates the classroom management policies will receive NO assistance from me in class or during office hours.**

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020

WEEK	Due Date	Topics, Chapters, Assignments, & Deadlines
1	R 01/09	<p>Topic: Syllabus explained Topic: Chapter 1: Introduction to Managerial Accounting (See Week 1, PDF Notes) Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Examine the language of business and its historical development. 2. Explain the important role that management accounting information. 3. Discuss the differences between management accounting and financial accounting. 4. Explain how management accounting creates value for organizations and how it relates to operations, marketing, and strategy. 5. Explain why management accounting information must include both financial and nonfinancial information. 6. Describe why activities should be the primary focus for measuring and managing performance in organizations. 7. Explain the behavioral and ethical issues faced in management accounting. 8. Apply critical thinking and problem-solving skills (see Canvas Module Week # 1 for Interactive In-Class Problems). <p>Assignments: (1) MUST read the syllabus and make notion of the dates for EXAMS, and ASSIGNMENTS. (2) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise</p>
2	R 01/16	<p>Topic: Chapter 2: Building Blocks of Managerial Accounting (Week 2, PDF Notes) Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Distinguish among service, merchandising, and manufacturing companies. 2. Describe the value chain and its elements. 3. Distinguish between direct and indirect costs. 4. Identify the inventoriable product costs and period costs of merchandising and manufacturing firms 5. Prepare the financial statements for service, merchandising, and F & B Dept. 6. Describe costs that are relevant and irrelevant for decision making. 7. Classify costs as fixed or variable and calculate total and average costs. 8. Apply critical thinking and problem-solving skills (see Canvas Module Week # 2 for Interactive In-Class Problems). <p>Assignments: (1) Assigned Problem # 2 (CH. 1) due in class before class start (2) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise</p> <p>QUIZ # 1: 10 M C Questions, last 10 Minutes of class (see Module Week # 2)</p>
3	R 01/23	<p>Topic: Chapter 4: Activity-Based Costing, Lean Operations & the Cost of Quality (Week 3, PDF Notes) Student Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Develop and use departmental overhead rates to allocate indirect costs. 2. Develop and use activity-based costing (ABC) to allocate indirect costs. 3. Understand the benefits and limitations of ABC/ABM systems. 4. Describe lean operations 5. Describe and use the costs of quality framework 6. Apply critical thinking and problem-solving skills (see Canvas Module Week # 3 for Interactive In-Class Problems). <p>Assignments: (1) Assigned Problem # 10 (CH. 2) due in class before class start (2) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise</p>

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	Date	Topics, Chapters, Assignments, & Deadlines
<u>4</u>	<u>R 01/30</u>	<u>EXAM # 1: Chapters 1, 2, & 4 (IN CLASS 5:30pm -6:45pm)</u> <u>12 Questions 75 Minutes</u> <u>Return to class at 6:00pm (15 minutes break at 5:45)</u>
4	R01/30	Topic: Chapter 6: Cost Concepts & Cost Behavior (PP Slides 6B) & Text Book (TB) <u>Student Learning Outcomes:</u> 1. Define various types of costs and explain how they change in response to changes in sales volume. 2. Use various methods to estimate the fixed and variable elements of a mixed cost. 3. Explain how fixed and variable cost factors influence purchasing decisions. 4. Distinguish direct costs from indirect costs. 5. Identify overhead costs and explain how they may be allocated to profit centers. 6. Describe controllable, differential, relevant, sunk, opportunity, average, incremental, and standard costs 7. <u>Apply effective communication skills (see Canvas Module Week # 5 for material).</u> 8. <u>Apply critical thinking and problem-solving skills (see Canvas Module Week # 4 for Interactive In-Class Problems).</u> <u>Assignments: (1) Assigned Problem # 10 (CH. 4) due in class before class start</u> (2) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise
5	R 02/06	Topic: Chapter 7: Cost-Volume-Profit Analysis (PP Slides B) & (TB) <u>Student Learning Outcomes:</u> 1. Define CVP analysis 2. Identify its major assumptions 3. Used CVP analysis in both single and multiple products. 4. Explain operating leverage and its effect on hospitality operations profits and risk. 5. <u>Apply critical thinking and problem-solving skills (see Canvas Module Week # 5 for Interactive In-Class Problems).</u> <u>Assignments: (1) Written Assignment due in class before class start</u> (2) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise
6	R 02/13	Topic: Chapter 8: Pricing Decision & Customer Profitability (PP Slide A) & TB <u>Student Learning Outcomes:</u> 1. Explain how the concept of price elasticity of demand applies to hospitality operation. 2. Describe informal approaches to pricing and identify factors that modify cost approaches to pricing. 3. Apply the ingredient and prime ingredient mark-up approaches to pricing food and beverage items. 4. Apply the \$1 per \$1,000 approach and the Hubbart Formula to pricing rooms. 5. Describe the reasons for discounting room rates, and define and apply revenue management. 6. Use a bottom-up approach to pricing meals. 7. Describe how changes in sales mix affect gross profit. 8. Explain the menu engineering approach to pricing food and beverage items. 9. Identify the advantages and disadvantages of integrated pricing. 10. <u>Apply critical thinking and problem-solving skills (see Canvas Module Week # 6 for Interactive In-Class Problems).</u> <u>Assignments: (1) Assigned Problem # 19 (CH.7) due in class before class start</u> (2) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	Date	Topics, Chapters, Assignments, & Deadlines
6	R 02/13	<p>Topic: Chapter 9: Forecasting Methods (PP Slides) & TB</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Describe the nature and limitations of forecasting and identify the kinds of patterns that emerge from historical data of hospitality operations. 2. Describe and apply various quantitative forecasting methods and explain how they differ from qualitative forecasting methods. 3. Identify factors should consider when selecting a forecasting method. 4. Describe the methods used to create, short-term forecasts in the lodging industry. 5. Describe forecasting in the club industry. <p><u>6. Apply critical thinking and problem-solving skills (see Canvas Module Week # 6 for Interactive In-Class Problems).</u></p> <p><u>Assignments:</u> (1) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise</p>
7	R 02/20	<p><u>EXAM # 2: Ch. 6, 7, 8, & 9 (INCLASS 5:30pm - 6:45pm)</u></p> <p><u>12 Questions 75 Minutes</u></p> <p>Return to class at 6:00pm (15 minutes break at 5:45)</p>
7	R 02/20	<p>Topic: Chapter 11: Cash Management (PP Slides) & TB</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Explain cash management and the cash conversion cycle' 2. Distinguish between income and cash flows. 3. Explain the function of and two approaches to cash budgeting. 4. Explain how the following factors affect cash management: float, cash flow information, working capital, collection of accounts receivable, inventory control, current liabilities, trade credit, and cash discounts 5. Identify critical elements in accounting for gift card sales. 6. Describe issues involved in using various unsecured bank loans. 7. Describe an integrated cash management system. <p><u>8. Apply critical thinking and problem-solving skills (see Canvas Module Week # 7 for Interactive In-Class Problems).</u></p> <p><u>Assignments:</u> (1) Assigned Problem # 16 (CH.8) due in class before class start (2) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise</p>
8	R 02/27	<p>Topic: Chapter 10 (Part 1): Operations Budgeting/Flexible Budgeting (PP Slides) & TB</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Describe the purposes of budgeting for operations. 2. Explain the process of preparing an operations budget. 3. Describe the budgeting control process. 4. Use information from budget reports to calculate and analyze several kinds of variances related to revenue, cost, volume, and labor. 5. Describe the proper management response to the results of variance analysis <p><u>6. Apply critical thinking and problem-solving skills (see Canvas Module Week # 8 for Interactive In-Class Problems).</u></p> <p><u>Assignments:</u> (1) Assigned Problem # 12 (CH.11) due in class before class start (2) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise</p>
9	R 03/05	SPRING BREAK (NO CLASS)

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	Date	Topics, Chapters, Assignments, & Deadlines
10	R 03/12	<p>Topic: Chapter 10 (Part 2): Performance Evaluation (See Week 10, PDF Notes)</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Understand decentralization and describe different types of responsibility centers 2. Develop performance reports 3. Calculate ROI, sales margin, and capital turnover 4. Describe strategies and mechanisms for determining a transfer price 5. Prepare and evaluate flexible budget performance reports 6. Describe the balanced scorecard and identify key performance indicators (KPIs) for each perspective 7. <u>Apply critical thinking and problem-solving skills (see Canvas Module Week # 10 for Interactive In-Class Problems).</u> <p><u>Assignments:</u> (1) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise (2) MUST read and make NOTES on the assigned chapter (s) before attending class</p>
11	R 03/19	<p><u>EXAM # 3: Ch. 10 (Part 1) , 10 (Part 2), & 11 (IN CLASS 4:30pm -5:45)</u></p> <p><u>12 Questions 75 Minutes</u></p> <p><u>Assignments: (1) Assigned Problem # 17 (CH.10) due in class before class start</u> <u>Return to class at 6:00pm (15 minutes break at 5:45)</u></p>
11	R 03/19	<p>Topic: Chapter 15: Sustainability in Social and Environmental Corporate Reports (See Week 11, PDF Notes)</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Define sustainability and its impact on economic, environmental and social issues. 2. Explain the benefits to businesses having sustainable business practices 3. Examine the public responsibilities of corporations within a global community 4. Explore the rationale why corporations are now attempting to engage in issues beyond the conventional role of wealth generating entities. 5. Explore various metrics used to measure corporate social responsibilities (CSR) and to review existing primary and secondary data sources of these results. 6. Examine the impacts of externalities including a variety of stakeholders as influencing agents to CSR issues locally, national, and global. 7. Explain why companies cannot continue to operate under the linear "take-make-waste" economic model. 8. Explain why a company should use life-cycle-assessment (LCA) to evaluate its products and services. 9. <u>Apply critical thinking and problem-solving skills (see Canvas Module Week # 11 for Interactive In-Class Problems).</u> <p><u>Assignments:</u> (1) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise (2) MUST read and make NOTES on the assigned chapter (s) before attending class</p>

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	DATE	Topics, Chapters, Assignments, & Deadlines
12	R 03/26	<p>Topic: Chapter 15: Sustainability in Social and Environmental Corporate Reports (See Week 12, PDF Notes)</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 9. Describe how sustainability increase business value. 10. Explain sustainability reporting and why should companies adopt it. 11. Describe the prevalence of CSR reports and who uses them. 12. Describe the types of information that an environmental management accounting (EMA) system should collect and analyze. 13. Use managerial concepts such as cost-volume-profit, budgeting, product costing and cost behaviors to evaluate sustainability project proposals 14. Evaluate capital expenditures for sustainability project proposals decisions using discounted cash model. 15. <u>Evaluate ethical reasoning and professional judgement (see Canvas Module Week # 13 for teaching material).</u> <p><u>Assignments: (1) Sustainability Assignment due in class before class start. This assignment is use to assess critical thinking taught in Week # 11</u></p> <p style="padding-left: 40px;">- (2) Interactive In-Class Problems # 5, 7, 12, & 15</p> <p style="padding-left: 40px;">(3) MUST prepare and print copies of assignments listed on Canvas</p>
12	R 03/27	LAST DATE TO DROP/WITHDRAW
13	R 04/02	<p>Topic: Chapter 12: Internal Control (PP Slides) & TB</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Identify the general conditions that facilitate fraud and describe the hospitality industry's vulnerability to theft. 2. Explain the major objectives of an internal control system. 3. Identify general characteristics of an effective system of internal control. 4. Describe specific procedures that meet basic requirements for the internal control. 5. Explain the use of flowcharting and internal control questionnaires, and describe the auditing requirements of the Sarbanes-Oxley Act. 6. Identify the key control duties of the owner or manager of a small operation. 7. Distinguish between detective and preventive controls. <p><u>Assignments: (1) Ethical Assignment due in class before class start</u></p> <p style="padding-left: 40px;">(2) MUST prepare and print copies of assignments listed on Canvas</p> <p style="padding-left: 40px;">(3) MUST read and make NOTES on the assigned chapter (s)</p>
14	R 04/09	<p>Topic: Chapter 13: Capital Investment & the Time Value of Money (PP Slides) & Notes</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Define capital expenditures and how they differ from revenue expenditures. 2. Explain the relationship of capital budgeting to operations budgeting and identify types of capital budgeting decisions. 3. Calculate the time value of money. 4. Describe the relevance of cash flow to capital budgeting. 5. Describe and apply five capital budgeting models. 6. Explain the need for and process of capital rationing. 7. <u>Apply critical thinking and problem-solving skills (see Canvas Module Week # 14 for Interactive In-Class Problems).</u> <p><u>Assignments: (1) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise</u></p>

SECTION 6: TENTATIVE CLASS SCHEDULE OUTLINED FOR SPRING 2020 CONT.

WEEK	Date	Topics, Chapters, Assignments, & Deadlines
15	R 04/16	<p>Topic: Chapter 14: Lease Accounting (PP Slides) & Notes</p> <p><u>Student Learning Outcomes:</u></p> <ol style="list-style-type: none"> 1. Describe leases and explain the function of a lease agreement. 2. Describe some of the advantages and disadvantages of leases. 3. Identify and describe common lease provisions. 4. Differentiate between operating and capital leases. 5. Define leasehold improvements and sale and leasebacks. 6. Explain the effect that capital leases have on financial ratios. 7. Select and use relevant information to make buy-or-lease decisions <p><u>8. Apply critical thinking and problem-solving skills (see Canvas Module Week # 15 for Interactive In-Class Problems).</u></p> <p><u>Assignments:</u> (1) MUST prepare and print copies of assignments listed on Canvas under Module for Interactive Classroom Exercise (2) MUST read and make NOTES on the assigned chapter (s) before attending class</p>
16	R 04/23	QUIZ # 2: 10 QUESTIONS at the beginning of class for 10 MINUTES (INCLASS 5:30PM – 5:40PM)
16	R 04/23	<p><u>EXAM # 4: Ch. 12, 13, 14, & 15 (IN CLASS 5:40 PM - 7:10)</u></p> <p><u>12 Questions 90 Minutes</u></p> <p>NO CLASS AFTER EXAM # 4</p>
<u>17</u>	<u>R 04/30</u>	<p><u>EXAM # 5 COMPREHENSIVE OPTIONAL EXAM (ALL chapters Listed in the Tentative Schedule)</u></p> <p><u>12 Questions 90 Minutes (INCLASS 5:30 AM – 7:00 AM)</u></p> <p><u>ROOM 110</u></p> <p><u>Only students who missed one (1) of the required 4 Exam are allowed to take Exam# 5</u></p>

“The instructor reserves the right to amend the tentative schedule as deemed necessary.”

“It is your responsibility to keep updated on changes to the syllabus”

SECTION 7: UNIVERSITY & COLLEGE STANDARDS & POLICIES

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>

NOTE: Violation of FGCU Academic Behavior Standards and Academic Dishonesty does NOT have a time limitation. Therefore, a change of grade can be made any time during or after the end of the semester.

Students are expected to maintain the highest standards of academic honesty and integrity while in this course and as a student at Florida Gulf Coast University. In addition to standard definitions of honesty, integrity, and plagiarism, this policy also prohibits you from possessing, using, viewing, accessing, or otherwise benefiting from previous and/or concurrent work products created for this course by other students or any other person, allowing persons outside your team to contribute to the creation of your team's work product, putting your name on a team project in which you did not contribute, and submitting a paper written by you for another course or occasion without the explicit knowledge and consent of the instructor. Failure to maintain these standards will result in severe academic penalties, including receiving an automatic F in this course.

A student's name on any written exercise shall be regarded as assurance that the work is the result of student's own thought and study, stated in student's own words and produced without assistance, except as quotation marks, references and footnotes acknowledging the use of other sources. Students may be authorized to work jointly, but such effort must be indicated as joint on the work submitted.

Plagiarism occurs whenever you copy someone's writing, even partially, and fail to reference it in your paper. If you copy a substantial amount of the sentence from a source, it should be referenced in quotes. If you paraphrase it, you must reference it but you do not need quotes. If any member of a team is found plagiarizing, they and their entire team will be given an automatic ZERO (0) for their assignment and turned over to Judicial Affairs. If anyone in your team is caught plagiarizing, then the whole team will be given a 0 for the assignment. **IF YOU HAVE ANY QUESTIONS AS TO WHETHER SOMETHING WILL BE CONSIDERED PLAGERIZED, BE SAFE AND REFERENCE THE SOURCE.**

Please remember that plagiarism is a serious offense and will not be tolerated. Plagiarism in projects will result in a failing grade of ZERO (0) POINTS and may lead to more serious consequences (FGCU Student Guidebook under the “Student Code of Conduct”). Therefore, your projects must be original material. **Also copying your classmate assignment(s) and turn them in will result in a failing grade of ZERO (0) POINTS for ALL parties involved.**

Writing Policy

All students are expected to communicate effectively in written English. Proper attention to grammar, spelling, punctuation, on and proofreading is required. Assignments with several errors will lead to a reduction in grade.

Copyright – The university requires all members of the university community to familiarize themselves and to follow copyright and fair use requirements. You are individually and solely responsible for violations of copyright and fair use laws. The university will neither protect nor defend you nor assume any responsibility for employee or student violations of fair use laws. Violations of copyright laws could subject you to federal and state civil penalties and criminal liability, as well as disciplinary action under university policies.

SECTION 7: UNIVERSITY & COLLEGE STANDARDS & POLICIES CONT.

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.

University Policy about 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.

<http://www.fgcu.edu/generalcounsel/files/policies/4.005%20Student%20Observance%20of%20Religious%20Holidays.pdf>

Grading Policies and Grading Systems - The grading system at FGCU is described in the FGCU Catalog and is overseen by the Office of Planning and Institutional Performance.

(<http://www.fgcu.edu/catalog/>)

In accordance with Family Educational Rights and Privacy Act, 1974 (FERPA), grades may not be announced in class or displayed in any public view by use of the Student ID number (or social security number) in a paper or electronic format. Electronic display format includes email or a web-based environment such as Canvas.

Retention of Papers, Tests, Student and Class Records - University policy dictates that any materials, hardcopy or electronic, that contribute to the determination of a course grade be maintained by individual faculty for one full academic year after the end of the semester. In addition, departments/programs must maintain all records pertinent to grades for any faculty no longer with the university.

SECTION 7: UNIVERSITY & COLLEGE STANDARDS & POLICIES CONT.

Eagle Mail - is Florida Gulf Coast University's student e-mail system. Your FGCU Eagle Mail account **MUST** be activated. If you are a first time student, you will need your PIN and Student ID, both of which are assigned at registration.

- If you don't know your PIN, you will need to go to the Registrar's office to retrieve it.
- To activate your account, visit <http://admin.fgcu.edu/IS/applications/studentaccts/activate.asp>.
- The Canvas (at <http://elearning.fgcu.edu>) will be used as the primary application for learning and communication. Additional course information may be distributed via Eagle Mail, so make sure you know how to retrieve your Eagle mails, and check it very frequently (**at least once a day**).
- Log in to Canvas at <http://elearning.fgcu.edu>. You need to use FGCU Eagle Mail account and password to log in.
- Assignments, instructions, and other course information on Canvas are integral components of the course material and are hereby incorporated as part of this syllabus.

The FGCU Writing Center - assists student writers through free, accessible, learning-based writing consultations. Our primary goals are to help students improve their abilities to think independently, to write critically, and to learn and implement strategies that will assist them in producing effective writing assignments. Consultants help writers with brainstorming, formulating a clear thesis, developing their ideas, and revising. Writing Center sessions are designed to assist writers in improving their ability to revise independently. Writing Consultants also help writers identify issues of style and mechanics; however, **they do not edit or proofread**. The Writing Center is located in Library West, 202C. Library West is not accessible from the main Library building (Library East). Phone: 239/590-7141

SECTION 8: UNIVERSITY & SUPPORT RESOURCES

1. Annual Schedule

The schedule for accounting department courses offered (information on semester, day/night, other) can be found by clicking: <http://www.fgcu.edu/CoB/acgbs/curriculummap.html> then click VIEW the ANNUAL SCHEDULE.

2. Planning for pre-registration and graduation

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.

3. Useful FGCU Resources for Students:

ONLINE: Florida Gulf Coast University Catalog (<http://www.fgcu.edu/catalog/>)

ONLINE: Florida Gulf Coast University Student Guide Book (<http://studentservices.fgcu.edu/JudicialAffairs/>)

ONLINE: Florida Gulf Coast University Code of Conduct (<http://studentservices.fgcu.edu/JudicialAffairs/>)

4. Service-Learning

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

5. Distance-Learning

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

6. Online Tutorials

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

SECTION 8: UNIVERSITY & SUPPORT RESOURCES Cont.

7. 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>

8. 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

9. LCOB Statement:

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.

10. Protocol for Online Classes

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 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>

11. 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).

SECTION 10: OFFICE HOURS FOR THE SEMESTER

REGULAR OFFICE HOURS POSTED OUTSIDE OFFICE

M 12:15pm - 1:15pm; M 4:15pm - 5:30 pm;
W 4:00pm - 5:15pm; W 8:15pm - 8:30pm; and
R 4:00pm - 5:15pm; R 8:00pm - 8:15pm

OFFICE HOURS DURING REGULAR EXAM WEEKS

THURSDAY: 01/30: 3:45PM – 5:15PM (1 1/2 HOURS)

MONDAY: 02/03: 11:15PM – 1:15PM (2.00 HOURS)

WEDNESDAY: 02/05: 3:45PM – 5:15PM (1 1/2 HOURS)

THURSDAY: 02/20: 3:45PM – 5:15PM (1 1/2 HOURS)

MONDAY: 02/24: 11:15PM – 1:15PM (2.00 HOURS)

WEDNESDAY: 02/26: 3:45PM – 5:15PM (1 1/2 HOURS)

THURSDAY: 03/19: 3:45PM – 5:15PM (1 1/2 HOURS)

MONDAY: 03/30: 11:15PM – 1:15PM (2.00 HOURS)

WEDNESDAY: 04/01: 3:45PM – 5:15PM (1 1/2 HOURS)

OFFICE HOURS DURING FINAL EXAM WEEK

REVISED OFFICE HOURS will start on Monday April 27, 2020 and end on Friday, May 1, 2020 (Total Office Hours = 10) .

M 10:00pm -12:00 pm;

W 1:00pm - 3:00 pm;

R 1:00pm - 3:00 pm; and

F 9:30am – 1:30pm (Last day for grade(s) dispute for Exam # 4)

NOTE: ALL grade(s) dispute MUST be done within 7 days of the grade(s) posting during office hours listed above. There will be NO EXCEPTION(S).

Please kindly do not sent me any email regarding your grade(s), please see me during office hours LISTED on the syllabus.

SECTION 10: SUPPLEMENTAL BOOK IN THE LIBRARY (OPTIONAL)

Fundamental f Accounting Principles 14th Edition, K.D. Larson & Chiappetta, HF5635. P775

Prologue: The meaning of ethics in business and accounting Pages 12-14

Chapter 1: Financial Statements Pages 20-40

Chapter 2 Recording Transactions Pages 61-85

Chapter 7: Bank Reconciliation Pages 279-285

Financial Accounting Reporting & Analysis 6th. Edition, Stice, Stice & Diamond, HF5635.D514

Chapter 3: Financial Statements Analysis Page 71

Chapter 4: Balance Sheet Page 118

Chapter 5: Income Statements Page 171

Chapter 6: Statement of Cash Flow Page 224

Accounting for Hospitality Managers 4th. Edition, R. Cote, HF5686.H75

Chapter 1: Hotel Revenue Accounting Page 3

Chapter 3: Property and Equipment Page 73

Chapter 5: Payroll Accounting Page 117

Chapter 7: Hotel Income Statements Page 235

Chapter 8: Ratio Analysis of Income Statement Page 263

Chapter 9: Hotel Balance Sheet Page 293

Chapter 10: Ratio Analysis of Balance Sheet Page 315

Chapter 11: Statement of Cash Flow Page 333

Basic Hotel & Restaurant Accounting 5th. Edition, R. Cote , HF5686.H75. C626

Chapter 9: Restaurant Accounting Page 235

Chapter 10: Hotel Accounting Page 269

Chapter 11: Internal Control Page 303

Chapter 12: How to read and Analyze Financial Statements Page 321

Hospitality Financial Accounting Weygandt, Kieso, Kimmel & Defranco, HF5686.H75.H66

Chapter 3: Recording Process Page 74

Chapter 4: Adjusting the Accounts Page 110

Chapter 5: Completion of the Accounting Cycle Page 142

Chapter 10: Inventories and Internal Controls Page 298

Chapter 11: Accounts Receivables Page 330

SECTION 10: SUPPLEMENTAL BOOKS IN THE LIBRARY (RESERVE 2 HOURS USAGE)

Effective Writing: A Hand Book for Accountants 6th Edition, C. May & G. May, HF5719.M375

Part 1: Communication Strategies Page 1

Part 2: Business Documents Page 133

Part 3: Writing and Your Career Page 192

The Business Writer's Handbook 9th. Edition, G. Alred, C. Brusaw, & W. Oliu, HF5726.B874

Section 1: Business Writing Documents & Elements

Appendix Page 38

Conclusions Page 104

Figures Page 208

Introduction Page 284

Tables Page 524

Section 2: Correspondence

Letters Page 305

Memos Page 325

Communicating in Business: An Action-Oriented Approach, Wayne & Dauwalder, HF5718.W39 1994

Chapter 5 Communicating and getting Action Through Memos and E-Mail, 129-165 Pages

MUST use Memo Format on Page 135 for assignment(s) requiring Memo Format

Chapter 6 Clear and Productive Business Correspondence, pages 169-194

MUST use Formal Business Letter Format on Page 180 for assignment(s) requiring Formal Business Letter Format (Block Style Letter Format).

OPTIONAL READING MATERIAL For Improving Writing

The following optional reading material can be used to enhance students understanding of the course:

a) Accounting Journals

Journal of Accountancy	HF5601 J7 197:6
The Practical Accountant	HF5601 P65 37:6
CPA Journal	HF5601 N53 74:5
Accountancy	HF5601 S6 133:1326
Journal of Management Accounting	HF5657.4 J68 15
Financial Executives	HF5001 F42x 20:4

b) General Business Management

California Management Review	HD28 C18 46:3
MIT Sloan Management Review	HD28 I18 14 45:3
Security Management	HD38 I53 48:5
Business Week	HF5001 B89 338:2
Fortune	HF5001 F 147:10
Harvard Business Review	HF5001 H382:5

c) Hospitality Management

Cornell Quarterly	TX901 C67 45:1
Hotel and Motel Management	TX901 H59 219:4
Hotel Business	TX901 H8412x 13:11
International Journal of Hospitality and Tourism	TX901 I 57x 4:3
Lodging Hospitality	TX901 L6 60:7
Nation's Restaurant News	TX901 N37 38:22
International Journal of Hospitality Management	TX911.3 M27 I56 23:1
International Journal of Contemporary Hospitality Management	TX911.3 M27 I555x 16:1
Journal of Hospitality Financial Management	TX911.3 F5 J68x 9:1

**“An optimist is one who sees an opportunity in every difficulty. A pessimist is one who sees difficulty in every opportunity.” - Sir Winston Churchill –
“Excuses are tools for procrastinators”**

**Requirements for an “A”
Proactive Approach to Learning + Thoughtful Execution = Excellent
Performance = “A”**

Now let's Execute & Follow Through....