

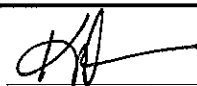
# FLORIDA ATLANTIC UNIVERSITY™

## Graduate Programs—COURSE CHANGE REQUEST

UGPC APPROVAL \_\_\_\_\_  
 UFS APPROVAL \_\_\_\_\_  
 SCNS SUBMITTAL \_\_\_\_\_  
 CONFIRMED \_\_\_\_\_  
 BANNER POSTED \_\_\_\_\_  
 CATALOG \_\_\_\_\_

DEPARTMENT: SCHOOL OF ACCOUNTING	COLLEGE: BUSINESS
COURSE PREFIX AND NUMBER: ACG 6315	CURRENT COURSE TITLE: ADVANCED ANALYSIS AND APPLICATION OF ACCOUNTING DATA
CHANGE(S) ARE TO BE EFFECTIVE (LIST TERM): FALL 2012	_____ TERMINATE COURSE (LIST FINAL ACTIVE TERM):
CHANGE TITLE TO:  CHANGE PREFIX FROM:                      TO:  CHANGE COURSE NO. FROM:                      TO:  CHANGE CREDITS FROM:                      TO:  CHANGE GRADING FROM:                      TO:  CHANGE DESCRIPTION TO:	EXISTING PREREQUISITES: <i>Prerequisites: Admission to College of Business master's program and ACG 6027 or equivalent and ACG 2021 or ACG 2071 Prerequisite or Corequisite: GEB 6215</i>  CHANGE PREREQUISITES/MINIMUM GRADES TO*: <i>Prerequisites: Admission to a College of Business master's program and ACG 6027 or ACG 2021 or equivalent Prerequisite or Corequisite: GEB 6215</i>  CHANGE COREQUISITES TO*:   CHANGE REGISTRATION CONTROLS TO:
<b>Attach syllabus for ANY changes to current course information.</b>	
Should the requested change(s) cause this course to overlap any other FAU courses, please list them here.  No	Departments and/or colleges that might be affected by the change(s) must be consulted and listed here. Please attach comments from each.  None

Faculty contact, email and complete phone number:  
 Jian Cao, jcao@fau.edu, 561-297-3727

<b>Approved by:</b> Department Chair: <u></u> College Curriculum Chair: <u>Billie E. Smith</u> College Dean: <u>Paul H. Hall</u> UGPC Chair: _____ Graduate College Dean: _____	<b>Date:</b> <u>2/9/12</u> <u>2/10/12</u> <u>2.14.12</u> _____ _____	<b>ATTACHMENT CHECKLIST</b>  ♦Syllabus (see guidelines for requirements: <a href="http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php">http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php</a> )  ♦Written consent from all departments affected by changes
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Email this form and syllabus to [diamond@fau.edu](mailto:diamond@fau.edu) one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.

ADVANCED ANALYSIS  
AND APPLICATION OF ACCOUNTING DATA

Semester

ACG 6315

COURSE DESCRIPTION AND OVERVIEW

**Credit Hours:** 3

**Prerequisites:** Admission to College of Business master's program and ACG 6027 or ACG 2021 or equivalent

**Prerequisite or Corequisite:** GEB 6215

**Course Description:** Analysis of financial and managerial accounting data for users of those data. Meant to provide broad exposure to accounting to graduate students who are not pursuing accounting degrees and who do not have accounting backgrounds.

The major learning outcomes of the course include:

- ◆ differentiating factors affecting financial and managerial accounting;
- ◆ analyzing the impact of business transactions on financial statements;
- ◆ reporting and analyzing operating income, operating assets, inter-corporate investments, equity and debt financing;
- ◆ applying the basics of ratio analysis;
- ◆ analyzing and applying the relationships among activity, cost, and profit to assess opportunities/risks for profit/loss;
- ◆ evaluating inventory valuation and cost management systems;
- ◆ applying budgeting to planning and control activities; and
- ◆ evaluating performance and attainment of organizational objectives.

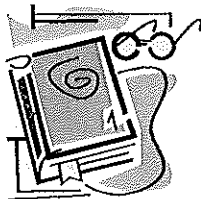
In this course we will supplement lessons with active learning and group work in order to make class fun and interesting while we learn! Evaluation for this course will consist of exams, quizzes, cases, class participation and discussions.

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SPECIAL POINTS OF INTEREST:

1. This class involves active learning, group work, and class discussion.
2. Each class builds on skills and concepts learned in the previous class, therefore attendance is critical.
3. Understanding and doing rather than just memorizing will help you succeed in this course.



**Instructor Information:**

Jian Cao

Office: Barry Kaye Hall 125

Office Hours:

Phone: 561-297-3727

Email: [jcao@fau.edu](mailto:jcao@fau.edu)

**CLASS INFORMATION**

**Section 001**

Call No:

Time: W 07:10PM-10:00PM

Location: (Boca Raton)

## Important Information

This course may not be taken for program credit by M.AC. students, MBA (Accounting) students, students with undergraduate degrees in accounting or students who include Advanced Accounting (ACG 5205, 5215, 6138, 6135) as part of their degrees.

### Required Text:

*Financial & Managerial Accounting for MBAs*, 2e, by Easton, Halsey, McAnally, Hartgraves, & Morse. ISBN: 978-1-934319-35-2.

This book will be available through the FAU Bookstores. There are also various on-line bookstores, which I can't suggest, or recommend.

### Textbook Websites:

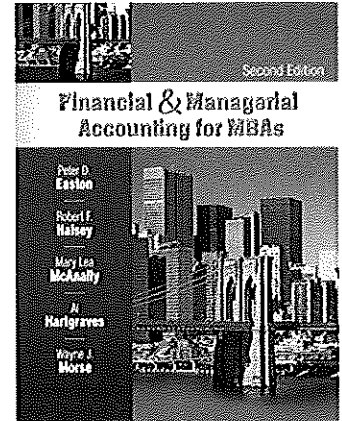
[http://www.cambridgepub.com/mbafinancialandmanagerial\\_ed2/](http://www.cambridgepub.com/mbafinancialandmanagerial_ed2/)

### e-College:

<http://faumba.net/>

e-College help: <http://faumba.net/Shared/Portal/Helpframe.asp?&nodeID=0>

Contact the Help Desk ([helpdesk@faumba.net](mailto:helpdesk@faumba.net); 1-877-740-2213) if you are experiencing technical difficulties in your course.



### Suggested Reading:

- ◆ Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp, *Quantitative Methods for Business*, 11e, Mason, Ohio: South Western, 2010.
- ◆ Epstein, Barry J., and Jemakowicz, Eva, *IFRS Interpretation and Application of International Financial Reporting Standards*, John Wiley & Sons, Hoboken, NJ, 2009.
- ◆ Horngren, Charles T., Datar, Srikant, Rajan, Madhav, *Cost Accounting: A Managerial Emphasis*, 14e, Prentice-Hall, Upper Saddle River, NJ, 2012.
- ◆ Subramanyam, K.R., and Wild, John L., *Financial Statement Analysis*, 10e, McGraw Hill, New York, NY, 2009.

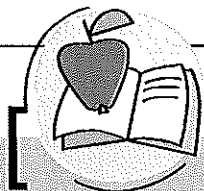
### Point Distribution

DESCRIPTION	POINTS AVAILABLE	PERCENT-AGE
Exams (3)	225	76%
Group Work & Participation	20	7%
Weekly Quizzes	35	12%
Individual Project & Presentation	15	5%
<b>TOTAL POINTS</b>	<b>295</b>	<b>100%</b>

### Grading†

Point	Percentage	Grade
270-295	92-100	A
264-269	90-91	A-
255-263	87-89	B+
246-254	84-86	B
234-245	80-83	B-
225-233	77-79	C+
216-224	74-76	C
205-215	70-73	C-
196-204	67-69	D+
187-195	64-66	D
175-186	60-63	D-
0-174	0-59	F

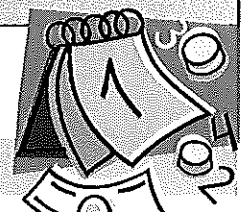
† All grades will be posted on e-College.



Course Schedule*				
Week	Module(s)	Class	Example Problems	Quiz & Writing Assignments
1	1, 13	Course Introduction	P1-38 a, b; P1-39; M13-14; M13-19	
2	2-3	Financial Statements, Transaction Analysis, & Accounting Adjustments	P2-40; P3-47	<u>Quiz #1</u>
3	4-5	Operating Return, Nonoperating Return, & Operating Income	E4-30; E5-25; E5-28; P5-35	<u>Quiz #2</u>
4	6	Operating Assets	E6-22; E6-23; E6-27; E6-31; P6-41	<u>Quiz #3</u> ; Group Case (Due: )
5		Exam 1 (Modules 1-6)		
6	7	Investments	M7-12; M7-13; E7-20; E7-23; E7-24	<u>Quiz #4</u>
7	8	Nonowner Financing	E8-24; E8-30; E8-35	<u>Quiz #5</u>
8	9	Owner Financing	E9-38; E9-43; P9-50 a; P9-56	<u>Quiz #6</u> ; Individual Case (Due: )
<b>MM/DD/YY: Last day to drop a course or withdraw without receiving an F in each course</b>				
9	10	Leases, Pensions, & Off-Balance-Sheet Financing		
10		Exam 2 (Modules 7-10)		
11	14-15	Cost Behavior & CVP Analysis (Inglis University Library Case)	E14-15; E14-16; E15-19; E15-24	<u>Quiz #7</u>
12	17-18	Product Costing & ABC (Continental Airlines Case)	M17-15; M17-17; E17-21; E18-22	<u>Quiz #8</u>
13	21, 23	Operational Budgeting, Segment Reporting, Transfer Pricing, & Balanced Score Card	E21-29; E21-34; M23-14; E23-22; E23-25; P23-29; P23-33	<u>Quiz #9</u>
14		Case Presentation		
15		Case Presentation		

**Finals Exam (Modules 13-15, 17-18, 21 & 23; Exam Date/Time: To be announced)**

\*Lessons assignments are listed for the entire semester, just to give you a heads up on what might lie ahead, but all future lessons are subject to change before they become current. So please don't work on the lesson assignments before the week in which they are current and due.



Your success in this class will depend on your class preparation and participation as well as completion of writing assignments, exams and quizzes. The key to success in this course is summed up as follows:

- T = Time Management (Crucial for success)
- O = Optimism (“Thou Shall not Whine”)
- P = Preparedness & Participation (Be ready!!!)
- S = Strive for Success (You have to want it!)

### Exams

There will be three exams given in this course. The exams will cover the textbook material, lectures and class discussions. All exams will be online and 90 to 120 minutes in length. The exams may be in the form of multiple-choice, problem-solving and short-answer questions. The exam release window for each exam is indicated in the course schedule. Make-up exams will be given ONLY for documented sickness or hospitalization and for athletes on road trips. However, you must contact the instructor PRIOR to the exam date. If an exam is missed for reasons other than the above circumstances then the make-up exam will carry a 10% penalty for each day that it is not taken.

### Individual Project & Presentation

Students will be conducting case analysis and writing a brief case report independently. The case is assigned as shown in the course schedule (first column on the right). The case report must include a one-page professional business letter in good form. At a minimum, the letter should include (1) what you did in the project; (2) what you learned by doing the project; (3) how this skill or information might be used in your career or in business; and (4) why this is important with respect to accounting. The written project should be 3–6 pages of text and should (1) identify the accounting issue addressed in the problem/case; (2) discuss the relevant accounting standards/practice; (3) answer the required questions; (4) conclude your work/findings. The writing should be in good form, carefully thought out and well written, and proof-read for spelling and grammatical errors to avoid point deductions. The assignment is due on the due date as specified in the course schedule unless otherwise noted. Assignments submitted late will automatically receive a 10% penalty for each day late. This means that an assignment submitted after class begins will be subject to the late penalty. Under no circumstances will an assignment be accepted more than two days late. Always be sure to make back-up copies of your work to avoid late penalties. Students will also be presenting the project during the last week of the semester. Each student must speak a minimum of 5 minutes for the presentation. The sufficiency and skills of your presentation will be evaluated.



ACG 6315 is a targeted course that integrates with GEB 6215 in which students working towards a graduate degree can demonstrate effective communication in functional skill areas before graduating. By College of Business Policy, all students in ACG 6315 (regardless of their GEB certification status) must submit a short paper and an oral presentation. Those students who are not yet GEB certified may use one of the writing assignments and the presentation in ACG 6315 towards satisfying the communications requirements. Those students who are already certified are required to demonstrate their existing skills. The writing and the presentation should comply with GEB 6215 guidelines regarding the short paper and the oral presentation and demonstrate the skills taught in GEB 6215. If you need help in these areas or have questions regarding using these assignments for your communication certification, contact your GEB 6215 instructor. Please consult with me if you have questions about the assignment itself or the content of the paper.

## Group Work & Class Participation

Much of what we will do in this class will involve group work and class participation. Lectures will not be one-way monologues—they should be engaging class discussions that stimulate critical thinking on the issues related to topics being covered. Group work may involve a case project (has requirements similar to the individual project but students will work as a group), or a problem/question. Group work and discussions is expected and rewarded. You will be graded on the quality and quantity of your involvement in group project and discussions. Class attendance is required and worth points toward your grade. Overall, group work and class participation constitute approximately 6.8% of your grade.

## Quizzes

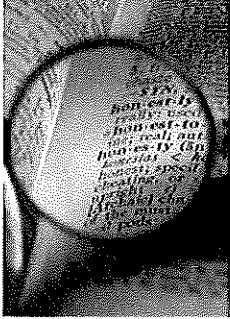
There will be 9 online quizzes. Each quiz has two tests. Test A is REQUIRED and you will have 10 questions (some conceptual and some technical) worth 0.5 point each and one 40 minutes opportunity to take the quiz. Test B is OPTIONAL and you will have 5 questions (similar to those in Test A) worth 1 point each and 15 minutes to take the quiz. Students may elect this optional quiz if you achieve a low score in Test A and wish to replace it with a higher score. However, students cannot use Test B to replace any missed quiz. This means that you must take Test A before you elect to take Test B. If you elect to take both tests of a particular quiz, then the higher score you achieve among the two will be your grade for that quiz. Make sure you are comfortable with the material covered during the week before you take the quiz. Minimum preparation for quizzes may include reading the textbook material, reading the lecture notes, and practicing the example problems. You will be able to complete the quizzes during the release window at a time of your choosing. Test A will be available from Monday to Sunday during the week a quiz is scheduled (see the course schedule); Test B will then be available on the following Monday and Tuesday. Once the release window is closed, the quiz will no longer be available. The lowest quiz score will be dropped; however there will be **NO** make-up quizzes during the semester. The objectives of the quizzes are as follows:

1. Allow you to assess your progress in the course
2. Encourage you to keep up in the class
3. Enable you to learn the material.

## Class Preparation and Example Problems

In order to prepare for class you should read the textbook chapter prior to when these topics are covered in class. Best preparation will result if chapters for the week are read prior to the week of coverage in order to analyze the concepts and develop questions and participate in in-class discussions. A second reading after class discussion is suggested. Classes typically consist of lectures mixed with critical discussions and group work. The class lectures and discussion supplement the textbook and other materials. Therefore, you are responsible for BOTH the text and lecture material. Chapter notes will be provided on e-College for your review. However, we will not cover the notes word for word during class, they are provided to supplement your reading of the text material.

We will utilize many of the chapter exercises and problems as examples in class to understand the concepts. Example exercises and problems are listed as detailed in the course schedule. Supplements are provided when necessary. The solutions to these problems have been placed on e-College so you may refer to them if we do not have time to cover them in class. These problems are essential to your preparation of quizzes and exams. For this reason, you may want to practice as much as possible. Reading the solutions alone does not guarantee you a true understanding or problem-solving capabilities.



## Honor Code

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the University mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the University community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001 at

[http://www.fau.edu/regulations/chapter4/4.001\\_Code\\_of\\_Academic\\_Integrity.pdf](http://www.fau.edu/regulations/chapter4/4.001_Code_of_Academic_Integrity.pdf).

## Uniform School of Accounting Policies

The School of Accounting (SOA) has adopted a set of uniform policies for all courses offered by the School. These policies are considered a part of this syllabus. For example, SOA students are required to maintain an e-mail address and to subscribe to the SOA discussion list. Instructions on how to get an e-mail address and how to subscribe can be found, along with a full explanation of all policies at <http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>.

## Memorandum of Understanding

To guarantee you the full opportunity for maximum learning in this class, the following ground rules also apply:

1. Looking at notes, handouts, problem sets, or exams from prior semesters all constitute violations of the Honor Code.
2. Discussion of the weekly problem sets and cases with other students in the class is strongly encouraged.
3. Students are expected to work independently unless an assignment specifically requests otherwise, and all written work must be developed for this course alone and may not have been submitted in a previous course, and may not be concurrently submitted in another course. Students found to be submitting work that is not their own will be deemed in violation of the Honor Code.
4. Exams and quizzes prohibit the use of cell phone, email, and the Internet to plagiarize. Examples of academic misconduct include, but are not limited to: providing or receiving information during the examination, providing or using assistance during the examination, using Internet resources to assist in answering exam questions, copying full text information from the Internet.
5. After the course is over, you will not provide any materials from the class to students who will take the class in the future.

## Students with Disabilities

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD)—in Boca Raton, SU 133 (561-297-3880); in Davie, MOD 1 (954-236-1222); in Jupiter, SR 117 (561-799-8585); or at Treasure Coast, CO 128 (772-873-3305)—and follow all OSD Procedures.

## Incompletes

There are no incompletes for this course except in the case of extraordinary circumstances (for example, excessive absences due to severe illness). The professor determines when an incomplete is appropriate.