Information For Course Reference # 11028 in Spring 2017

General Course Information

CRN 11028
Course Title Accounting Theory
Description Per the description in the FGCU Catalog, the purpose of this course is to explore the nature, formation and implementation of accounting theory. Participants will examine the origins and the current state of accounting theory while developing their abilities to articulate, explain, and defend their points of view on accounting issues. Such critical analysis should integrate concepts and techniques considered in earlier courses as well as provide a strong foundation for the development of professional judgment. Finally, the course will provide technical knowledge in the area of financial accounting and reporting that must be mustered to achieve success in the CPA examination.

College Business
Division Business
Subject Area ACG-Accounting: General
Course # ACG 6135
Credits 3

Meeting Information

<table>
<thead>
<tr>
<th>Start Date</th>
<th>End Date</th>
<th>Days</th>
<th>Time</th>
<th>Room</th>
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<tbody>
<tr>
<td>January 09, 2017</td>
<td>April 28, 2017</td>
<td>S</td>
<td>9:30 am - 12:15 pm</td>
<td>LH 2202</td>
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</tbody>
</table>

Prerequisites ACG 4123

Distance Learning/Off Campus Course Information

DL Course? No, it is an on-campus course.

Instructor Information

Instructor Ara G. Volkan
E-Mail avolkan@fgcu.edu
Phone # 239-590-7380
Office LH 2303
Office Hours
S: 8:15-9:30 am; 12:15-1:30 pm; 4:15-6:45 pm; other days/times by appointment.

Teaching Philosophy
I believe that learning should be a collaborative and active process. I attempt to involve my students in the learning process with my knowledge of the subject and with my enthusiasm for the material. My role is to select relevant and challenging assignments to motivate students to expand their knowledge. I clarify and summarize complex material and provide timely feedback on a student's progress. However, students must assume primary responsibility for their own learning by being prepared for class and by participation in class discussions. Regular class attendance is essential to their success. Students are encouraged to form study groups, so that they can learn from their classmates.

Additional Instructor Information
Lutgert College of Business
Vision
The Lutgert College of Business will be known for excellence in applied business education.

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

Accounting Department
Vision
To be the destination of choice for students who aim to master subject matter in the accounting curriculum and develop successful careers based on an accounting education.

Mission
To prepare students for mid-level careers in public accounting, service organizations, government, and industry by ensuring that graduates can effectively use technology in research and practice for life-long learning and to maintain professional competence. We strive to develop in students an understanding of their ethical responsibilities and the ability to communicate effectively with stakeholders (colleagues, clients, and others) of diverse backgrounds. Faculty members will employ cutting edge instructional methods and technologies for teaching balanced with a mix of applied/educational/basic research and service to institution, profession, the academy, and community.

INSTRUCTOR INFORMATION
Please check your FGCU Eagle and Canvas e-mails frequently and use my e-mail to contact me. I check my e-mail frequently. I expect students to be in class on time and to be prepared for class discussions and
problem solving. The class will give you a "hands-on" opportunity to learn.

I request that you not conduct personal discussions during class. Please turn off all electronic devices unless invited to bring/use computers. Only approved calculators will be accepted for use on exams.

Course Materials

**Required**
GAAP 2017; Flood; Wiley; 978-1-119-35692-9.

**Optional Course Materials**

Course Policies, Learning Objectives, and Agenda

A. Course Policies:
There will be two take-home exams (35% each - due on Feb. 25 and April 22, 2017, respectively) and a team paper (30% - due on April 22, 2017). The outline of the paper and the reference list is due on February 25, 2017.


You may consult the GAAP book and CPA Review Exam materials of your choice to answer the exam questions. THE USE OF ANY OTHER RESOURCE WILL BE CONSIDERED CHEATING AND WILL RESULT IN A GRADE OF ZERO FOR THE EXAM.

You must complete the Syllabus Quiz on Canvas by January 14. Your financial aid may depend on this.

I expect all of you to be present each class period. You should e-mail me ahead of time if you have to miss class.

Incomplete (I) grades are assigned only when the students cannot complete the course requirements due to illness and/or due to work/duty assignments that require them to be away from campus. In all cases, official documentation is required.

Last day to Withdraw without grade penalty is Friday, March 24, 2017.

B. Departmental Policies:
1. CALCULATOR. Texas Instruments BA II PLUS. NOTE: The required calculator is the only electronic device allowed to be used during class. USE OF ALL OTHER ELECTRONIC DEVICES (phones,
laptop computers, etc.) IS PROHIBITED DURING CLASS.

2. The schedules for the departmental courses offered (information on semester, day/night, other) are at:
ACG, TAX, and BUL (BS) - http://www.fgcu.edu/cob/acg/acg_annual.pdf
ACG, TAX, and BUL (MS) - http://www.fgcu.edu/cob/msacg/grad_acg_annual.pdf
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.

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

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<thead>
<tr>
<th>Learning Objective</th>
<th>Assessment Strategy</th>
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<tr>
<td>Critically analyze the origins and current state of financial accounting theory. [CLO2]</td>
<td>Discussions, literature review, exams, research paper.</td>
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<tr>
<td>Articulate conflicting points of view on financial accounting issues. [GLO1]</td>
<td>Discussions, literature review, exams, research paper.</td>
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<td>Integrate concepts and techniques considered in earlier courses to solve unstructured problems. [SLO1]</td>
<td>Discussions, literature review, exams, research paper.</td>
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<td>Acquire professional judgment and technical knowledge in financial accounting theory and practice to be successful in the CPA examination.</td>
<td>Discussions, literature review, exams, research paper.</td>
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<td>Improve life-long learning skills. [CLO1]</td>
<td>Discussions, literature review, exams, research paper.</td>
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<td>Date</td>
<td>Agenda</td>
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<td>Jan 14</td>
<td>Review of chapters:</td>
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<td>1. Pages 11-24</td>
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<td>3. Pages 37-43</td>
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<td>7. Pages 71-77</td>
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<td><strong>Teams will be formed.</strong></td>
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<td><strong>Take home exam 1 will be available.</strong></td>
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<td>Jan 21</td>
<td>Review of chapters:</td>
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<td>19. Pages 246-266</td>
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<td>21. Pages 276-282</td>
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<td>55. Pages 1099-1103</td>
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<td>Jan 28</td>
<td>Review of chapters;</td>
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<td></td>
<td>18. Pages 207-241</td>
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<td>63. Pages 1217-124</td>
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<td>Feb 04</td>
<td>Review of chapters:</td>
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<td>51. Pages 976-1030</td>
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<td>Feb 11</td>
<td>Review of chapters:</td>
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<td>11. Pages 132-145;156-160</td>
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<td>35. Pages 535-549</td>
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<td>55. Pages 1103-1111</td>
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<td>Feb 18</td>
<td>Review of chapters:</td>
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<td>37. Pages 580-600; 605-616; 619-634</td>
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<td>39. Pages 708-709</td>
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<td>Feb 25</td>
<td><strong>Take home exam 1 is due.</strong></td>
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<td><strong>Paper outline is due (see instructions)</strong></td>
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<td>Review of chapter:</td>
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<td>23. Pages 319-336; 344-354</td>
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Mar 04  Review of chapters:
26. Pages 400-430
28. Pages 452-462
29. Pages 464-467
46. Pages 814-817
55. Pages 1095-1100
58. Pages 1188-1196

Mar 18  Review of chapters:
9. Pages 100-123
25. Pages 375-395

Mar 25  Review of chapter:
54. Pages 1067-1092

Apr 01  Review of chapters:
41. Pages 714-716
42. Page 720
43. Pages 721-750; 755-765
44. Pages 778-799

Apr 08  Review of chapter:
47. Pages 825-842; 845-848; 855-859

Apr 15  Review of chapter:
56. Pages 1114-1154
57. Pages 1179-1183

Apr 22  Take home exam 2 is due at 9:30 a.m.
Paper is due at 9:30 a.m. (see instructions).

Other Info.  See course Canvas site for required paper outline and examples.

University Statements:

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

University Nondiscrimination Statement
Florida Gulf Coast University is committed to ensuring equity and fairness for all University employees, students, visitors, vendors, contractors and other third parties.
As such, the University prohibits discrimination on the bases of race, color, national origin, ethnicity, religion, age, disability, sex (including sexual harassment/assault), gender identity/expression, marital status, sexual orientation, veteran status or genetic predisposition with regard to admissions, employment, programs or other activities operated by the University. This prohibition extends to enforcement of Title IX of the Education Amendments of 1972. Questions or complaints should be directed to the Office of Institutional Equity and Compliance (OIEC). The OIEC’s phone number is (239)745-4366; the OIEC email address is OIEC@fgcu.edu.

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

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