

ACCOUNTING FOR NON-FINANCIAL MANAGERS – Survey of Accounting SYLLABUS

ACG 3024 Fall 2017

Credits: 3

Instructor: Harry Hooper

My email address is harry.hooper@sfcollge.edu

Office Hours:

Tuesdays: 9 am to 12:30 pm A-031L NW Campus (352) 395 5399

3:15 pm to 6:00 pm

Wednesdays: 4:15 pm to 5:30 pm By phone (352) 395 5399

or (774) 277 9828

Thursdays: 9:00 am to 11:30 am A-031L NW Campus (352) 395 5399

Pre-requisites:

ACG2001, ACG2021, or equivalent.

You must have the **time** and **commitment** to complete one of the most rigorous online courses offered at Santa Fe College.

Textbook(s):

The required hard copy text for this class is published by Pearson and is available to you through the Santa Fe bookstore. The edition contains the MyAccountingLab access code. The text is:

“Breitner/Anthony: Essentials of Accounting”, 11/E by Leslie Breitner and Robert Anthony ISBN 0133052370

I will load notes for the managerial part of the course online as needed. *(If you have already taken my Introduction to Managerial Accounting class (ACG2071), the notes are the same as we used in that class. The weekly assignments, however, are different. They are somewhat more advanced and are administered in MyAccountingLab.)*

We use Pearson’s MyAccountingLab (MAL) to administer all homework and to provide you with learning materials.

You may purchase access codes and access to the homework, quizzes, Study Plan, and other learning materials, with the electronic edition of the text (eText,) directly from the publisher at <http://pearsonmylabandmastering.com/students/>.

The course id for the course is **hooper88283**.

Please understand that it will be impossible to complete the course without the MyAccountingLab code.

Textbook availability: access to MyAccountingLab is available free to students for 14 days to assist those waiting for Financial Aid payments, so there is no reason for failing to start the course at the beginning of the semester.

For those of you who have taken math classes at SantaFe, MyAccountingLab is built on the same interface as MyMathLab and you will already appreciate how easy it is to use.

Explore all the links on the left side of the MAL screen when you are in the system to familiarize yourself with the features of the system.

Materials/Supplies:

Obviously, to use MyAccountingLab, you are expected to have a functioning computer with online access. *Equipment or communications failure will not be accepted as an excuse for late completion of assignments or submission of the term project.* If necessary, computers with access to the Internet are available to all registered students on the SF College campus during the semester and, if you experience a hardware or communications problem, you may need time to find alternative resources. This is just one excellent reason why you should not leave completion of the assignments or the term project until the last minute. (Hardware, software, internet problems, and other difficulties are covered by the Forgiveness Policy, see below.)

Document Sharing

The Document Sharing link on the left side of the MAL screen provides regularly updated access to important, required information about the course. **You must check for new material under Document Sharing at least once a week.** If I publish a file under Document Sharing with instructions relating to the assignments, the class project, the exams, the course schedule, or any other matter pertaining to the course, you will be expected to read and comply with it or to respond to me immediately with any questions. Some announcements will also be posted on the MyAccountingLab Course Home page.

Exams

There will be two on campus, proctored **exams**, a mid-term and a final exam, during the semester. See the Class Schedule before the withdrawal date to make sure you are available on the exam dates. If you are unable to attend the campus, you may take the exams remotely using ProctorU; other testing services or locations are not acceptable. ProctorU charges a separate fee for their service. ProctorU and your instructor require time to set up remote exams, so let your instructor know that you wish to use ProctorU at least 3 weeks before the scheduled exam date. If you have not done so, you must take the exams on campus at Santa Fe.

Email and Discussion Board

Access to email and the discussion board is available under the Communication Tools link on the left side of the MAL screen.

I have set up a Discussion Board in MAL for this class. I recommend that you sign on to the Board at the beginning of the semester and introduce yourself to the others in the class. During the semester, use the Board to ask questions of your fellow students, arrange study groups, share anecdotes relating to the material, and provide feedback of a general nature. (Email should be used for *private matters*.) I will moderate the Board for appropriateness.

Course Description:

“Accounting for Non-Financial Managers” is an accelerated review of financial accounting and an introduction to managerial accounting. It covers both the concepts of accounting and the procedures used in recording accounting data. It includes analyzing and reporting business financial data and other data used by management to support decision-making. Emphasis is placed on the interpretation of accounting information and the language of accounting to effectively participate in activities such as planning, control, and investment.

ACG 3024 is a core course in the BAS Organizational Management program and covers the basic accounting principles required to undertake activities that will allow for sound decision making and provide a competitive advantage to their organizations.

The first part – the financial part of the course – reviews material most of which you should have learned in the pre-requisite financial accounting course. Unless you have previously taken a managerial accounting course, the second part of the course will be new to you and, in addition to new material, it will involve a significant amount of **critical thinking** and outside research, rather than the mainly memorization skills involved in financial accounting.

Because of the differences between financial and managerial accounting, I deliberately adopt a contrasting approach for each part of the course. Unlike financial accounting, which covers a set of “rules”, there are no rules in managerial accounting and successful use of quantitative analytics to support decision making

necessarily involves behavioral considerations and critical thinking. This is a course taught at junior level for a baccalaureate degree. As such it is expected that students will carry out research beyond the materials offered in the class and that they will be able to explain and justify their responses.

Expectations:

You must be prepared to commit yourself ... and your family, and your job ... to this amount of studying. **Experience has shown that those who fail to heed this warning either drop the course during the semester or earn a very poor -- or failing -- grade.**

Grading:

Attendance (meaning participation in the on-campus class or through regular access to MyAccountingLab) will contribute to your final grade. MyAccountingLab records when you access the system, and it provides your instructor with statistics. To keep pace with the schedule, you should be prepared to access MyAccountingLab on at least 4 different days each week.

Forgiveness Policy for incomplete or missed assignments:

All assignments will be available until one week before the end of the semester. Only the top 13 assignments scores will be used in calculating the final grade, meaning that no student will be penalized for three or four missed assignments. Please do not ask your instructor for exceptional treatment under this category.

Course Schedule:

See the schedule under "Document Sharing" in MyAccountingLab. The course lasts for the entire semester. MAL only displays published internal assignments in its calendar, so check the announcements on the MAL home page and the course schedule for any additional due dates, such as the exam dates. **Don't rely on the MAL Calendar for exam dates or project deadlines.**

Grading Policies:

Exams 50%

There will be two (2) on-campus, proctored exams. Each will be of equal weight. Make sure you bring a picture ID to the exam room.

The first exam will cover the financial accounting material; the second will cover managerial accounting topics.

Homework 0%

1. Financial: Access to the Homework is available under the Assignments link on the left side of the MAL screen. You must score at least 75% on the homework before you can gain access to the weekly quiz. You can attempt the homework as many times as you like before the due date.
2. Managerial: Homework exercises will be posted each week under Document Sharing > Exercises. Suggested solutions to the homework exercises will be published.

The homework is extremely important and it is also part of the learning process. I haven't allocated a score to the homework because I don't want you to get frustrated by mistakes you may make doing it. My hope is that you will learn from it.

Study Plan & Participation 10%

Access to the Study Plan for the Financial part is available under the Study Plan link on the left side of the MAL screen. Points in this category will be awarded based on your adherence to the Study Plan developed in MyAccountingLab. Your progress is measured by the Mastery Points you earn by demonstrating achievement of the Learning Objectives. Learning Objectives can be accomplished in the homework, quizzes, and the "Quiz Me" exercises included in the Study Plan. Your score may be modified by your substantive contributions to the Discussion Board, your responses to questions from your instructor, and the number and type of questions you ask. It will be enhanced by actions that indicate a genuine interest in the course. You start the semester with zero points in this category.

Quizzes 25%

Access to the quizzes is available under the Assignments link on the left side of the MAL screen. Here is the real test of your understanding of each week's material. Don't do the quiz until you are confident that you can answer the questions. You are only allowed one attempt at each of the quizzes. You can't leave and come back. You cannot start the quizzes in the Financial part until you have scored at least 75% on the related homework. I

advise you to work on the Study Plan **before** attempting the Quiz or Homework.

In the Managerial part, one quiz will be assigned for each chapter. Practice homework questions will be set and suggested solutions provided so you can review your answers. The homework is considered part of the learning process.

Project 15%

The Project is a practical test of your understanding of the material in general. It will provide an invaluable exercise in understanding international financial accounting. There are two parts. The first part will be announced early in the semester and will not be graded separately from the final project. However, an on-time submission is required to enable your instructor to be certain you are on the right track. Submission of the final project must be made on time and the email "date stamp" on the project will be taken as the only proof of timely submission.

Exam and Quiz Scores:

If you have a question regarding scoring, please submit a written request for review which states the specific problem, the reason for the request, and your proposed resolution. Such requests should be made within one week of the score posting date.

Course Grading Scale:

The following standard Santa Fe College scale indicates the minimum total score to earn the corresponding letter grade. Since the course and exam content varies each semester, a curve may be applied to the total score for the class.

A	90 and above	- Superior Achievement
B+	85 - 89	- Good Achievement
B	80 - 84	
C+	75 - 79	- Satisfactory Achievement
C	70 - 74	
D+	65 - 69	- Minimum Achievement
D	60 - 64	
F	Below 59	- Failure

You should set your goals early in the semester so that you are able to achieve your desired grade. Please do not ask your instructor to change your grade at the end of the semester for any reason other than an error in grading. An Incomplete grade will only be awarded when an extraordinary event prevents a student from taking the Final exam, after they have completed the rest of the course. Students wishing to

withdraw from the class must do so by the published drop date. The instructor will not withdraw students after the published withdrawal date.

Americans with Disabilities Act (ADA)

If you are a student with a disability: In compliance with Santa Fe College policy and equal access laws, I am available to discuss appropriate academic accommodations that you may require as a student with a disability. Requests for academic accommodations need to be made during the first week of the semester (except for unusual circumstances) so arrangements can be made. You must be registered with Disabilities Resource Center (DRC) in S-229 for disability verification and determination of reasonable academic accommodations. For more information, see http://www.sfcollege.edu/student/drc/index.php?section=faculty_resources/rights_responsibilities

Discrimination/Harassment Policy

SF prohibits any form of discrimination or sexual harassment among students, faculty and staff. For further information, refer to College Rule 2.8 at http://www.sfcollege.edu/Assets/sf/rules/pdfs/Rule_2/2_8.pdf

Student Rights & Responsibilities

The purpose of this document is to provide students with a general overview of both their rights and responsibilities as members of the Santa Fe College community. For a complete list of students' rights and responsibilities go to http://www.sfcollege.edu/studentaffairs/index.php?section=policies/student_rights

Financial Aid

If you are on financial aid, it is your responsibility to know the financial aid rules and rule changes and how they affect you. If you have any questions concerning your financial aid, please consult with the Financial Aid Office. Financial Aid attendance status will be confirmed after you have logged into your account in Canvas for this class.

Dishonesty

By taking the course, students confirm that they have read, understand, and agree to the Student Conduct Code of Santa Fe College as published in the Student Rules Manual http://www.sfcollege.edu/Assets/sf/rules/pdfs/Rule_7/7_23.pdf. Any appearance of academic dishonesty will not be tolerated. The consequences will be severe, including, but not limited to, a failing grade in the course or expulsion from the Florida College and University System.

Academic Progress

The school policy on academic progress can be found at http://www.sfcollege.edu/Assets/sf/rules/pdfs/Rule_7/7_9.pdf

Importance of this Syllabus

All students are covered by the terms of this Syllabus and it is assumed that you have read and understood it. It provides for equitable treatment of all participants in the course. If there is anything here you don't understand, please ask me about it at the beginning of the semester. Any communication from students requesting alternative dispensations will receive a copy of this paragraph and a copy of any other relevant paragraph from this Syllabus in response.