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Syllabus

ACG 6027-004 (18063) Spring 2009

January 3, 2009 - April 27, 2009 (all work must be completed by 04/27/09)

Dr. Bhattacharya

Dr. Bhattacharya (**Dr. B**), Director of the School of Accounting, joined the [School of Accounting](#) Faculty at [Florida Atlantic University](#) in Fall 1999. Prior to that he taught at [The University of Texas at El Paso](#). He received his Ph.D. in Business Administration in 1994 with a concentration in Accounting and a minor in MIS from [The University of South Florida](#). He also has a MBA with concentration in MIS from [Northern Arizona University](#) (1988) and a Bachelor's Degree in English Literature from [Jadavpur University, Calcutta, India](#).

As a member of the [SOA](#) at [FAU](#), Dr. Bhattacharya has taught courses in Consulting & Accounting (graduate), E-Commerce & Accounting (undergraduate, graduate, and in the Executive Masters in Forensic Accounting program), doctoral seminars in Accounting Information Systems, Business Processes & Accounting Controls, Advanced Systems (Executive Masters' in Forensic Accounting), Cost Accounting, Principles of Accounting, and Financial Accounting Concepts (graduate). Dr. Bhattacharya's research interests include behavioral implications of accounting information, valuation of e-commerce ventures, behavioral implications of decision-aids, outsourcing, and the development of instructional cases to further accounting pedagogy.

Dr. Bhattacharya was voted Researcher of the Year while at [UTEP](#) in 1997 and has published in journals such as **Advances in Accounting Information Systems** (now **The International Journal of Accounting Information Systems**), **Issues in Accounting Education**, **Critical Perspectives on Accounting**, **The Journal of Small Business Strategy**, **The Journal of Accounting Case Research**, etc. He currently serves on the Editorial Board for the **Journal of Information Systems** - the IS Section Journal of the [American Accounting Association](#).

Dr. Bhattacharya has consulted with [Cemex, Mexico](#) - one of the world's largest manufacturers of cement and has worked for [Nestle \(India\) Limited](#). He lives with his spouse and children in [Palm Beach Gardens](#). When not busy in academic pursuits, Professor Bhattacharya plays

racquetball, swims, enjoys photography, and the scenic and other benefits that [South Florida](#) has to offer its residents.

- Required Texts**
1. Accounting (Seventh Edition) By Horngren and Bamber; Prentice-Hall.
 2. Subscription to [The Wall Street Journal](#).
 3. Please visit www.prenhall.com/horngren for more resources and information associated with this book.

Course Objectives

This course is part of the [Foundation Component](#) of the MBA Core Curriculum. The Foundation Component introduces the broad field of business administration and the fundamental quantitative techniques used in business analysis.

This course teaches financial accounting concepts to MBA students who have not received prior training in Financial Accounting. **Therefore, accounting majors cannot enroll in this course for credit toward their certification needs. It is designed as a self-paced course operating within the constraints of the regular Spring term at FAU.** The course aims to teach the fundamentals of financial accounting to MBA candidates to help them make better decisions, evaluate real-world situations, and understand the value of "crunching the numbers."

Religious Accommodations

Florida Law requires that the University provide reasonable accommodations with regard to class attendance, examinations, and work assignments to students who request such consideration in order to observe their religious practices and beliefs. The details of this policy, as it pertains to FAU, appear on page 54 in the 2007-2008 University Catalog, which can be accessed from the FAU website at: <http://www.fau.edu/academic/registrar/univcatalog/CombAcadPol.pdf>

Please let me know if you need any religious accommodations during this course.

General Policies

1. I will not provide advice on purchasing computers or software, the choice of Internet Service Providers, or technical support for hardware or software problems. It is assumed that you will have **Non-AOL-based** (these platforms do not work as well on AOL) access to the web and e-mail on a daily basis. So please make sure that you have a good reliable computer and Internet connection. Consult your software or hardware vendor, or Internet Service Provider for technical support. The FAU IRM help desk provides limited support for [FAU e-mail accounts](#), on-campus computer labs, and certain IRM-supported software. IRM support is available via telephone (561-297-3999) or via the web through an online request form.
2. **E-mail. All course-related e-mail addressed to me should contain the word "ACG6027" in the subject field** so that I may properly filter my incoming mail.
3. **Netiquette:** Always fill in the subject field when addressing a message. Change subject fields, as appropriate, when responding to messages in the discussion lists. Use the same type of language and manners that you would in a brick-and-mortar class.
4. If you are hamstrung with an AOL-connection, log onto AOL first and then minimize the AOL window. Launch Microsoft Explorer in a separate window.

Course Syllabus

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1. Please note the College of Business Academic Honesty Policy at <http://www.business.fau.edu/clientuploads/COB/Policies/AcademicHonestyPolicy.pdf>.
 2. Universal Caveat: This syllabus provides a brief description of the ACG 6027 course. Please note that it is subject to change as determined appropriate by the Professor.
 3. Office Hours: Boca Raton Barry Kaye Hall East 119A: T 11:00 AM - 2 PM. **Please e-mail or call before stopping by because my administrative duties sometime preclude me from being in the office or available at these times.**

Classes Begin	January 3, 2009
Classes End	April 27, 2009

Note: This is a distance learning class, and as such it cannot exactly replace an on-campus class. Please be aware that there are certain advantages and disadvantages to web-based instruction. The advantages include the convenience of not driving to classes and the avoidance of scheduling conflicts, the opportunity to experience the forefront of today's learning technologies, and the opportunity to interact through written communication, which is often more well thought out than verbal communication, and a reduction in the need to take notes, since most everything is already reduced to writing. It is also well known that many students who are reluctant to talk in the classroom feel a lot more comfortable participating in on-line discussion groups where everything is in writing.

On the other hand, the disadvantages include, most prominently, the loss of face-to-face contact that comes in a campus classroom. Additionally, since this is a self-paced course - you will be expected to conduct most of the course work, associated assignments, and quizzes on your own and without much assistance from your instructor.

Modus Operandi While this course will adhere to [FAU's Spring 2009 Schedule](#) as far as the beginning and end of the course are concerned, it will be totally self-paced within those constraints. Therefore, there will be no due dates for the completion of specific chapters, quizzes and tests associated with individual chapters. Please understand that this places a tremendous amount of responsibility upon you to be self-disciplined and motivated because there will be no one egging you on through the semester. Under these circumstances, it will be easy to fall behind and lose control over your progress through the course. Therefore, it is imperative that you maintain control over the pace of the course. My universal rule of thumb is to spend approximately a week on each chapter and then move on to the following chapter. We will use Blackboard as the platform of choice for this course. **The URL for the platform, and therefore the course, is: <http://blackboard.fau.edu>**

Caveats

- You MUST read this link regarding "[Netiquette.](#)" The principles of [Netiquette](#) stated at this site MUST guide all your communication with Professor Bhattacharya and peers in this course.
- **E-mail:** All course-related e-mail addressed to the professor should contain the word "ACG 6027-Regular" in the subject so that I may

properly filter my incoming mail.

- I will usually respond to your queries within 24 hours - except for University holidays and weekends between 2 PM Friday and 9 PM Sunday.
- I reserve the right to post my answers to individual queries on the discussion boards within Blackboard if I deem them pertinent and/or useful to the whole class.
- There will be moments of frustrations in the course. Please prepare yourselves accordingly and be patient. I will try to address the issues raised in the course the best I can and as soon as I can.

Grading Policies

Although the total points available within Blackboard for the various assessment quizzes and the end-of-chapter tests vary from chapter to chapter based on the number of questions, at term-end, the grades will be distilled down to the following distribution:

1. End-of-Chapter Tests: 17 chapters x 100 = 1700 Points
- 2.

Total: 1700 Points

Students will receive straight As, Bs, Cs, Ds, and Fs. There will not be a breakdown into +s and -s within each letter-grade distribution.

A => 1530

B => 1360

C => 1190

D => 1020

As can be seen from this grading policy, while you may repeat the assessment quizzes as many times as you want, **you may only take the end of chapter tests once per chapter. Please note that all chapter-end tests are 1-hour long and allow only a single attempt per chapter per student.**

Lastly, all chapter-end tests have been programmed to lock you out from making further submissions for a given session if you exceed the time limit allowed. It is also important for you to note **that**

***the "Elapsed
Time" clock in
Blackboard is not
the most accurate
clock*** and therefore, you are better-off keeping time
independent of the Blackboard clock.