 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Undergraduate Programs	UUPC Approval <u>10/9/2023</u> UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner Posted _____ Catalog _____
	Department Accounting College College of Business	

Current Course Prefix and Number ACG 3131	Current Course Title Intermediate Theory 1
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Syllabus must be attached for ANY changes to current course details. See Checklist. Please consult and list departments that may be affected by the changes; attach documentation.

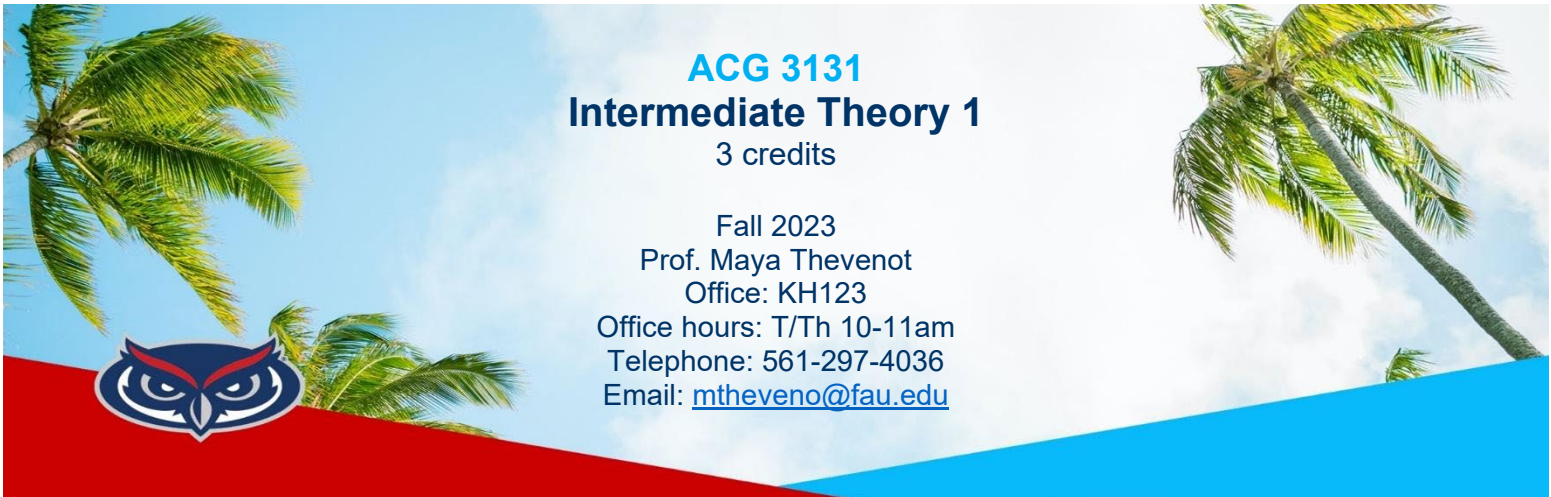
<p>Change title to:</p> <p>Change prefix From: _____ To: _____</p> <p>Change course number From: _____ To: _____</p> <p>Change credits* From: _____ To: _____</p> <p>Change grading From: _____ To: _____</p> <p>Change WAC/Gordon Rule status** Add <input type="checkbox"/> Remove <input type="checkbox"/></p> <p>Change General Education Requirements*** Add <input type="checkbox"/> Remove <input type="checkbox"/></p> <p><small>*Review Provost Memorandum **WAC/Gordon Rule criteria must be indicated in syllabus and approval attached to this form. See WAC Guidelines. ***General Education criteria must be indicated in syllabus and approval attached to this form. See GE Guidelines.</small></p>	<p>Change description to: Do you want to be able to use financial statements to help make informed investing and lending decisions? This course will provide you with valuable insight on the information included in companies' financial statements and how they are prepared. The course begins with a discussion of the main financial statements and then examines the specific rules, both domestic and international, that guide the creation of the financial statements. Emphasis in this course is on rules for revenue recognition and accounting rules for assets.</p> <p>Change prerequisites/minimum grades to:</p> <p>Change corequisites to:</p> <p>Change registration controls to:</p> <p>Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade (default is D-).</p>
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Effective Term/Year for Changes: Spring 2023 2024	Terminate course? Effective Term/Year for Termination:
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Faculty Contact/Email/Phone Julia L. Higgs; jhiggs@fau.edu; February 28, 2022

Approved by Department Chair _____ College Curriculum Chair _____ College Dean _____ UUPC Chair _____ Undergraduate Studies Dean _____ UFS President _____ Provost _____	Date <u>2/28/22</u> <u>9-21-23</u> <u>9-21-23</u> <u>10/9/2023</u> <u>10/9/2023</u> _____ _____
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Email this form and syllabus to mjennine@fau.edu seven business days before the UUPC meeting.



ACG 3131
Intermediate Theory 1
3 credits

Fall 2023
Prof. Maya Thevenot
Office: KH123
Office hours: T/Th 10-11am
Telephone: 561-297-4036
Email: mtheveno@fau.edu

Course Description

Do you want to be able to use financial statements to help make informed investing and lending decisions? This course will provide you with valuable insight on the information included in companies' financial statements and how they are prepared. This course begins with a discussion on the main financial statements and then examines the specific rules, both domestic and international, that guide the creation of the financial statements. The emphasis in this course is on rules for revenue recognition and accounting rules for assets.

Instructional Method

This class is designated as "Primarily Classroom." Most class sessions will be conducted on the specified days and times in person and some class sessions and/or work will be conducted online.

Required Text and Materials

Spiceland, Nelson & Thomas. Intermediate Accounting (with Connect SmartBook Access), 11th edition. McGraw-Hill, 2022. You could purchase the book with a discount from Booksmart (www.booksmartusa.com) located on 145 NW 20th Street in Boca Raton; Connect code only ISBN: 9781265954291 or Connect with loose-leaf ISBN: 9781266309496 (I do not guarantee the accuracy of this information provided by Booksmart; please confirm with the company).

Alternatively, you could purchase Connect [includes eBook] via Follett Access program ISBN 9781265954291 (only available from FAU bookstore); loose-leaf ISBN 9781265674007.

1. You'll receive an email from "noreply@follett.com" notifying you of your enrollment in an ACCESS course. Follow the link the email to the opt-in portal, enter your FAU ID, and follow the opt-in prompts to authorize the material charge to your student account.
2. You can alternately copy and paste the following link into your browser to access the Bookstore Customer Opt-In Portal: <https://includedcp.follett.com/OptIn/2076>
 - Within about 24 hours after opting-in, you'll receive an email from customercare@follett.com with your access code included. Follow the normal instructions for accessing your Connect assignments to activate your code.

- The charge for the materials will be posted directly to your student Bursar account and is eligible to be paid automatically by qualifying financial awards.
- If you drop the course during the add/drop period, the materials charge will be automatically refunded.

Please contact the FAU bookstore manager with any questions.

Internet Connection

- Recommended: Broadband (high-speed) Internet connection with a speed of 4 Mbps or higher
- To function properly, Canvas requires a high-speed Internet connection (cable modem, DSL, satellite broadband, T1, etc.). The minimum Internet connection speed to access Canvas is a consistent 1.5 Mbps (megabits per second) or higher.
- To check your Internet speed, [click here](#).

Computer Requirement - Basic computer specifications for Canvas [Link to Specifications](#)

Operating System

- A computer that can run Mac OSX or Win 7.0 or higher.

Peripherals

- A backup option should be available to minimize the loss of work, such as an external hard drive, a USB drive, cloud storage, or your folder on the FAU servers.

Software

- Once logged in to Canvas, make sure your Internet browser is compatible.
- Other software may be required for specific learning modules. If so, the necessary links to download and install will be provided within the applicable module.

McGraw-Hill Connect is an integral part of this course. You can purchase the tangible book and the Connect access code as a bundle (e.g., from Booksmart) or purchase **Connect Plus, with which you get an E-book through the FAU Follett Access program** or directly from McGraw Hill. The choice is entirely up to you. There is a link in Canvas to access the Connect site where you will register your pre-purchased access code or purchase Connect Plus (with the E-book). Either way, you must register to access the Connect site. **WHEN YOU REGISTER FOR CONNECT, BE SURE TO USE YOUR FAU EMAIL ADDRESS. THE USE OF ANY OTHER EMAIL ACCOUNT WILL NOT TRANSFER YOUR GRADES TO CANVAS.** Students with a valid code (used only once) from Accounting Principles 1 will not need a new code. Just sign in to the Accounting Principles 2 Connect site by using the same user name and password.

Canvas

This is where you find your learning materials, Academic Integrity Workshop, SmartBook Assignments, IFRS Assignments, Excel Assignment and Practice Exercises. **Please access the Connect web site through Canvas to complete all assignments.**

Course Prerequisites and Time Commitments

Prerequisite: ACG 2071 and satisfactory performance on Principles of Accounting Competency Exam

Completion of the School of Accounting Competency Exam, junior standing, and 6 hours of accounting principles are prerequisite to this course. Students lacking proper prerequisites may be administratively withdrawn from this or any other accounting course at any time during the term without receiving a tuition refund.

According to Florida State Statute 6A-10.033, students must spend a minimum 2,250 minutes of in class time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes of out-of-class-time specifically working on course-related activities (i.e., reading assigned pieces, completing homework, preparing for exams and other assessments, reviewing class notes, etc.) and fulfilling any other class activities or duties as required.

Supplemental Course Description

This course presents an overview of financial reporting and practice in the USA and internationally with a focus on how management decisions impact financial statements. You will study the reporting effects of financing, investing, and operating decisions made by corporate managers, and you should complete this course with a relatively sophisticated understanding of how these business decisions interact with financial reporting rules and guidelines. ***This is not a bookkeeping course or a journal entry course.*** You will focus on the end products of the financial reporting process: income statements, balance sheets, statements of stockholders' equity, and cash flow statements. This course will help you develop many of the competencies which the American Institute of Certified Public Accountants (AICPA) expects accounting graduates to have. You should visit the AICPA website (specifically <http://www.aicpa.org>) for more information about these competencies.

Course Learning Objectives

1. Demonstrate understanding of the domestic and international financial accounting environment and cash versus accrual accounting. Calculate net operating cash flows and accrual net income. Recognize and identify the development of financial accounting reporting standards around the world and the conceptual framework.
2. Analyze the effects of accounting transactions on the accounting equation and identify permanent versus temporary accounts. Prepare adjusting journal entries, financial statements and closing entries. Recall the accounting processing cycle.
3. Describe the purpose and limitations of the balance sheet. Identify and interpret how items should be classified on the balance sheet under US GAAP and IFRS, e.g., assets, liabilities, shareholders' equity and respective sections. Prepare classified balance sheets.
4. Identify when and what information should be disclosed in the disclosure notes. Demonstrate understanding of what should be reported under common disclosure note categories such as summary of significant accounting policies, subsequent events, etc.
5. Prepare multiple-step income statements. Determine how items should be classified and reported on the income statement under US GAAP and IFRS. Analyze whether items should

be reported within income from continuing operations or as separately reported items (e.g., discontinued operations). Apply concept of intra-period income tax allocation, calculation and disclosure of earnings per share (EPS). Identify items and amounts that are not included in net income but instead reported on the statement of comprehensive income according to US GAAP and IFRS.

6. Analyze accounting transactions to determine their effect on the statement of cash flows, if any, and properly categorize the transactions as operating, investing, financing or non-cash investing and financing activities when preparing the statement of cash flows under US GAAP and IFRS. The focus will be on the indirect method of reporting cash flows.
7. Identify the core revenue recognition principle and the five steps used to apply the principle. The focus will be on the recognition of revenue and methods used when recognizing revenue. Determine revenue to be recognized when products and services are delivered and prior to their delivery (long-term contracts).
8. Assess what items may be classified as cash and cash equivalents under US GAAP and IFRS while taking into consideration restricted cash and compensating balances. Analyze the initial and subsequent valuation of accounts receivable (A/R), uncollectible accounts receivable (write offs, collections of A/R previously written off, income statement versus balance sheet approach when calculating an estimate of future bad debts related to accounts receivable). Also, understand the requirements associated with notes receivable and disclosures related to receivables under US GAAP and IFRS.
9. Identify different types of inventory and what should be included in inventory. Demonstrate how to record transactions and calculate cost of goods sold/ending inventory based on the inventory system used (e.g., periodic or perpetual) and the cost flow assumption used (FIFO, LIFO, etc.). Determine LIFO Liquidations. Identify differences between US GAAP and IFRS in the reporting of Inventory.
10. Demonstrate how to properly account for the acquisition, disposition and exchanges of assets. Determine research and development costs under US GAAP and IFRS.
11. Calculate depreciation and amortization using different cost allocation methods and compare to depreciation methods under IFRS. Demonstrate knowledge pertaining to utilization and impairment of assets in the US and abroad. Determine the accounting treatment of subsequent expenditures.

Course Resources

The course provides a variety of resources to students. These resources can be found on Canvas and Connect. One important resource you should use on a regular basis to help you master the material and do well on the graded exams and assignments, is Connect's **Media Bank**, which can be found in the bottom left corner of the main Connect's page (please let me know if you have trouble locating it). The Media Bank provides a number of short videos that effectively go through the important concepts and examples covered in the course. The professor is also available to assist you. If you need help, schedule an appointment with the professor. To

schedule an appointment, please email mtheveno@fau.edu. Appointments will be conducted in person or via Zoom (please indicate your preference when making the appointment).

Course Grading Scale

The following table shows the letter grades associated with different percentages. This is the basis for your grades. To pass this course as a student of the College of Business you must receive a grade of at least “C”.

A	92% and above	C	72 - 77%
A-	90 - 91%	C-	70 - 71%
B+	88 - 89%	D+	68 - 69%
B	82 - 87%	D	62 - 67%
B-	80 - 81%	D-	60 - 61%
C+	78 - 79%	F	59% and below

Course Evaluation Method

The following table summarizes each component of your grade for this course.

Exam 1	100
Exam 2	100
Exam 3	100
Final Exam	100
IFRS Assignments	40
SmartBook Assignments	45
Academic Integrity Workshop (mandatory)	5
Excel Assignment	20
Total points	<u>510</u>

Additional Course Policies

Exams

There will be four exams given in this course, each worth 100 points. All exams will be closed book and closed notes.

Missed Exams

Make-up exams will not be given. In cases of extreme hardship (e.g., hospitalization of student, death of immediate family member), the other exams may be reweighted to count for a missed exam. If at all possible, you should speak with me prior to the exam in order to receive permission to reweight the other exams. Failure to seek approval will greatly reduce your chance

of receiving approval. If you miss an exam and are not allowed to reweight the other exams, you will be given a zero for that exam.

IFRS Assignments

IFRS Assignments are based on material in the book dealing with IFRS. You should read the relevant information (provided in a green box in certain chapters in the book) before attempting and submitting the IFRS quizzes through Canvas. IFRS assignments have due dates posted in Canvas.

SmartBook Assignments

SmartBook is an interactive tool designed to test your knowledge and mastery of the concepts in each chapter. It is recommended that you do the SmartBook assignment after reading the given chapter at least once or after you become confident that you understand most of the material that is covered in the chapter. This should solidify your grasp of the material and help you clarify and strengthen weak areas. SmartBook assignments can be worked after the due date and time.

However, no credit for points can be earned after the assignment is past due.

Academic Integrity Workshop

In order to receive credit for this class, you are required to complete the FAU Student Academic Integrity Workshop within the current academic year and upload your completion certificate (on Canvas). The workshop is required for all upper level accounting classes and you can use the same certificate you earned in another class as long as you took it in the same calendar year.

Excel Assignment

Details regarding this assignment will be discussed in class and posted on Canvas.

NOTE: No extensions will be granted for any assignment due dates.

Homework

Although not collected, this is THE MOST IMPORTANT aspect of the course. You must be dedicated to DOING the work---not merely watching or listening in class. **Students must be prepared with the assignments for each day as shown below in the tentative schedule.** You can complete the suggested homework exercises either on paper or electronically in Connect (more information below under Practice Exercises). **Solutions to review exercises and problems are available via Canvas.**

Practice Exercises

Practice homework is designed to help you master the technical material and to provide you with an instant and painless feedback mechanism with respect to your grasp of the technical material. I have selected a number of end-of-chapter exercises that are designed to satisfy this function. They consist of a mixture of numeric and qualitative questions supplemented by short walk-through videos that would help you understand the concepts covered in class and on the exams. Students are reminded that their preparation and completion of homework assignments directly affects their ability to perform on exams and graded homework. Attempt these problems after

completing the SmartBook Modules. This homework will NOT be graded and is NOT required. However, the exercises are provided for your benefit and as an additional tool to help you understand the material. They are available by going directly to McGraw-Hill Connect through the link in Canvas.

Late Assignments

There will be no makeup assignments permitted. You will be given plenty of time to complete each homework assignment. Due dates for each assignment are provided in Canvas. It is the student's responsibility to frequently check announcements for this information. **Early completion of assignments is strongly encouraged!** I discourage you from asking for accommodations in this regard; I will not grant them.

Attendance Policy

Attendance will not be taken, nor is required. Learning materials, Media Bank videos, and assignments are all available to you on Canvas and Connect. Therefore, you are expected to review course resources regularly and complete all required assignments in time!

Tentative schedule

Date	Work that should be completed prior to the class meeting BE = Brief Exercise, E = Exercise, P = Problem
Aug 23	Read Chapter 1 and Chapter 2 (pages 44-78); In-class hand-out (Cash vs. Accrual Accounting) Homework: Complete BE1-1, E1-1, E1-2, E1-5, E1-6, E1-7, E1-8, E1-9, E1-10, E1-12, E1-14, E1-15 Complete BE2-1, BE2-2, BE2-16, E2-1, E2-4 (Follow the instructions from E2-1 and analyze the effects on the accounting equation as well with a table like we used in class in the Transaction Analysis Handout)
Aug. 25	In class hand-outs (Transaction Analysis; Adjusting Journal Entries) Homework: Complete E2-5, E2-6, E2-7, and E2-17 Complete P2-1 (Follow the instructions from E2-1 and analyze the effects on the accounting equation as well).
Aug. 30	In class hand-out Cont. (Financial Statements and Closing) Homework: Complete E2-8, E2-9, E2-11, E2-12, and E2-13 Complete P2-3, P2-5, and P2-8
Sep. 1	Read Chapter 3 (pages 108-128) Homework: Complete E3-2, E3-3, E3-5, E3-6, E3-7, E3-8, E3-9, E3-10, E3-11, E3-12, and E3-15 Complete P3-2, P3-6, and P3-7

Sep. 6	Review for Exam 1 (Chapters 1-3)
Sep. 8	Exam 1 – Part 1
Sep. 13	Exam 1 – Part 2
Sep. 15	Read Chapter 4 (pages 164-196) Homework: Complete E4-1, E4-3 (requirement 2 only), E4-4, E4-5, E4-6, E4-7, E4-8, E4-10, E4-11, and E4-24 Complete P4-3, P4-4, P4-5, P4-6, and P4-8
Sep. 20	In-class hand-out(s) Homework: Complete E4-12, E4-15, E4-16 (requirement 1 only), E4-17, and E4-18
Sep. 22	Homework: Complete E4-20 Complete P4-11
Sep. 27	Read Chapter 6 (pages 274-288, 294-300, and also read the information found under the topic: Is Seller A Principal or Agent on pages 292-293) Homework: Complete E6-2, E6-3, E6-5, E6-6, and E6-7 Complete BE6-27, BE6-28, BE6-29, and BE6-30
Sep. 29	Read Chapter 6 (pages 300-312); In class hand-out(s) Go over Excel Assignment Homework: Complete E6-19 and E6-20 Complete BE6-31 and BE6-32
Oct. 4	In class hand-out(s) Homework: P6-10 (Requirements 1-3 only), P6-11 (Requirements 1-3 only) P6-12
Oct. 6	Excel Assignment Due Today by 10pm Review for Exam 2 (Chapters 4 and 6)
Oct. 11	Exam 2 – Part 1
Oct. 13	Exam 2 – Part 2
Oct. 18	Read Chapter 7 (pages 336-357 stop at Long-Term Note Receivable at the top of page 357) Homework Complete BE7-4, BE7-5, BE7-13, and BE7-14 Complete E7-1, E7-2, E7-5, E7-13, E7-15, E7-16, and E7-18
Oct. 20	Homework Complete E7-19 and E7-20 Complete P7-1, P7-2 and P7-4
Oct. 25	Read Chapter 8 (pages 400-420)

	<p>Homework: Complete E8-3, E8-4, E8-6, E8-7, E8-8, E8-9, E8-11 Complete P8-1, P8-2</p>
Oct. 27	<p>In class hand-out</p> <p>Homework: Complete E8-13, E8-14, E8-16, and E8-29 Complete P8-5, P8-9, P8-12 (Requirements 1-3 only)</p>
Nov. 1	Review for Exam 3 (Chapters 7-8)
Nov. 3	Exam 3 – Part 1
Nov. 8	Exam 3 – Part 2
Nov. 10	<p>Read Chapter 10 (pages 508-531 and pages 537-544)</p> <p>Homework: Complete E10-1, E10-2, E10-3, E10-5, E10-6, E10-7, E10-8</p>
Nov. 15	<p>Homework: Complete E10-10, E10-14, E10-15, E10-16, E10-17, and E10-18</p>
Nov. 17	<p>In class hand-out(s)</p> <p>Homework: Complete BE10-1, BE10-2, BE10-3, BE10-14, BE10-15, and BE10-23 Complete E10-26, E10-27, and E10-30 Complete P10-1, P10-3, P10-4, P10-6, P10-7, and P10-11</p>
Nov. 22	<p>Read Chapter 11</p> <p>Homework: Complete E11-2, E11-3, E11-4 Complete P11-2, P11-6</p>
Nov. 29	<p>All IFRS Assignments must be completed today by 10 p.m.</p> <p>In-class hand-out(s)</p> <p>Homework: Complete E11-5, E11-19, E11-20, E11-21, E11-23, E11-24, and E11-25 Complete P11-8</p>
Dec. 1	<p>Final Exam Review (Chapters 10-11) In-class hand-out (cont.)</p> <p>Homework: Complete BE11-23 Complete E11-27, E11-30, E11-31, E11-33, E11-36, and E11-38</p>
Dec 13	Final exam 10:30am-1:00pm

School of Accounting Announcements and Events

- Students are strongly encouraged to join our [LinkedIn Student Group](#) and/or like our [Facebook Group Page](#). LinkedIn® and Facebook® will provide important School of Accounting announcements, news, internships, job postings and events. You will also be able to connect with accounting students, alumni, and accounting professionals - an invaluable resource.
 - To join LinkedIn®, simply click on the link above. If you are already registered with LinkedIn, the link will take you to our home page. If you have not yet registered with LinkedIn, simply complete the short registration form. Once you are at our home page, select join group.
 - To like our Facebook® page, simply click on the link above. If you are already registered with Facebook®, the link will take you to our group page. If you have not yet registered with Facebook®, simply complete the short registration form. Once you are at our group page, select like.
- Important student events are also posted in the School of Accounting Google Calendar. Students are strongly encouraged to subscribe to the calendar and participate in the events. All posted events are open to all students and provide an opportunity for students to build a strong professional network, a critical element for a successful career in business and accounting.
 - To access the School of Accounting Calendar in any web browser:
 - <https://business.fau.edu/departments/accounting/calendar/>
- Current accounting students will receive the School of Accounting's e-Newsletter every second and fourth Monday of each month.
- Information is also available on the School of accounting website at (<http://soa.fau.edu>).

Selected School, University and College Policies

School of Accounting Policies

You are responsible for School of Accounting policies at

<http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>. *These policies are considered to be an integral part of this syllabus.*

Code of Academic Integrity Policy Statement

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](#).

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at <http://fau.edu/sas/>

Attendance Policy

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance. Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations** and work assignments. For further information, please see [Academic Policies and Regulations](#).

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete (“I”) grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing (“F”) grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor’s own grading system.

The procedures for a grade appeal may be found in [Chapter 4 of the University Regulations](#)

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as “... *activities which interfere with the educational mission within classroom.*” Students who behave in the classroom such that the educational experiences of other students and/or the instructor’s course objectives are disrupted are subject to disciplinary action. Such behavior impedes students’ ability to learn or an instructor’s ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor’s expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

Selected School, University and College Policies

School of Accounting Announcements and Events

- Students are strongly encouraged to join our [LinkedIn Student Group](#) and/or like our [Facebook Group Page](#). LinkedIn® and Facebook® will provide important School of Accounting announcements, news, internships, job postings and events. You will also be able to connect with accounting students, alumni, and accounting professionals - an invaluable resource.
 - To join LinkedIn®, simply click on the link above. If you are already registered with LinkedIn, the link will take you to our home page. If you have not yet

registered with LinkedIn, simply complete the short registration form. Once you are at our home page, select join group.

- To like our Facebook® page, simply click on the link above. If you are already registered with Facebook®, the link will take you to our group page. If you have not yet registered with Facebook®, simply complete the short registration form. Once you are at our group page, select like.
- Important student events are also posted in the School of Accounting Google Calendar. Students are strongly encouraged to subscribe to the calendar and participate in the events. All posted events are open to all students and provide an opportunity for students to build a strong professional network, a critical element for a successful career in business and accounting.
 - To subscribe to the School of Accounting calendar from other applications, copy and paste the following URL into any calendar product that supports the iCal format (e.g., iPhone, Outlook). Do not just click on the link below as this will only provide a copy of the current calendar.
 - http://www.google.com/calendar/ical/fau.edu_enf3tksj4013stlllpic91ri48%40group.calendar.google.com/public/basic.ics
 - To access the School of Accounting Calendar in any web browser:
 - http://www.google.com/calendar/embed?src=fau.edu_enf3tksj4013stlllpic91ri48%40group.calendar.google.com&ctz=America/New_York
 - To access the School of Accounting Calendar from other applications, copy and paste the following into any feed reader:
 - http://www.google.com/calendar/feeds/fau.edu_enf3tksj4013stlllpic91ri48%40group.calendar.google.com/public/basic
- Current accounting students will receive the School of Accounting's e-Newsletter every second and fourth Monday of each month.
- Information is also available on the [SOA's website\(http://soa.fau.edu\)](http://soa.fau.edu).

Technical Support

In the online environment, technical issues are always possible (e.g., lost connection, hardware or software failure). Many of these occurrences can be resolved relatively quickly, but if you wait until the last minute before due dates, the chances of these glitches affecting your success are greatly increased; please plan appropriately. If a problem occurs, it is essential that you take immediate action to document the issue so your instructor can verify and take appropriate action to resolve the problem.

It is your responsibility to obtain the necessary information and skills to manage the hardware and software systems of this course. In addition, if your personal computer becomes unavailable for any reason, you are responsible for locating and operating other adequate computer resources to meet the course deadlines.

Remember, you can always go to any FAU computer lab to complete your work!

Most issues in Canvas can be resolved by clicking on the “Help” tab located on the menu bar.

Upon clicking the “Help” tab, you will be able to:

- Report a problem
- Search Canvas guides

Additional Technical Support

1. Contact the eLearning Success Advisor for assistance: 561-297-3590
2. If you can, take a Print Screen image of the monitor when the problem occurs. Save the image as a .jpg file. If you are unfamiliar with creating a Print Screen image, visit [Link to Print Screen Instructions](#).
3. Complete a Help Desk ticket ([Link to Help Desk](#)). Make sure you complete the form entirely and give a full description of your problem so the Help Desk staff will have the pertinent information in order to assist you properly. The process includes the following steps:
 - a. Select “Canvas (Student)” for the Ticket Type.
 - b. Input the Course ID.
 - c. In the Summary/Additional Details section, include your operating system, Internet browser, and Internet service provider (ISP).
 - d. Attach the Print Screen file, if available.
4. If you do not hear back from a Help Desk representative in a timely manner (48 hours), it is your responsibility to follow up with an appropriate staff member until a resolution is reached.
5. Once you have submitted a Help Desk Ticket, inform your instructor. Include all pertinent information of the incident (steps 3b-d above). Keep your instructor informed of the status.

Recommended Browsers

Canvas supports the latest two versions of the most widely used browsers. We have learned that Canvas works better with Google Chrome and Mozilla Firefox. If you use other browsers, consider installing Chrome or Firefox.

We highly recommend updating to the **newest version** of whatever browser you are using as well as updating to the most recent Flash plug-in.

For more details, see Which Browsers Does Canvas Support?

Getting Help

FAU has purchased Tier 1 support, provided by Canvas. What does this mean for you? Canvas support is available 24/7, 365 days a year in various forms. You can use the Canvas Guides to search for answers, call the support hotline to talk to a person, hit the chat link to message a Canvas support technician, or report an issue directly to Canvas.

You can access all of these help options by clicking on the Help link in the bottom-left corner of the Canvas window and then selecting your preferred method of assistance.

If you call FAU's Help Desk, please be sure to select the option for Canvas.

Questions about Assignments or Course Material

Make sure you read the entire syllabus and Start Here Module first. If you have questions about the assignments or course material, contact me through my Canvas Inbox.

The suggestions listed above have been noted by the Center of eLearning Department at FAU.