

SYLLABUS

Acct& 203, Management Accounting
Course# 5496-B, Fall 2014

TTh: 5:30pm-7:40pm
Room L218

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Office Hours:	by appointment only

Course Overview

Managerial Accounting is a broad and intricate topic. In order to simplify the scope of material to be covered, I will describe the course here as being in two areas. These areas are; One - 'Nuts and Bolts', and Two - 'The Big Picture'. Note that these two areas are covered simultaneously throughout the term.

Area One - Nuts and Bolts

In this portion of the class we will focus on the knowledge and skills necessary to convert data into quantitative decision making information. We will cover material in the textbook (Garrison) in more or less a traditional manner, focusing on underlying concepts, key terms and lots and lots of exercises. The books accompanying PowerPoint slides and homework 'check numbers' will be provided and homework will be graded based on completeness (show your work). Evaluation will be accomplished primarily through examination, which encompasses 60% of your total course grade (see attached Grading Schedule). Lectures on this material will be minimal and focus on supplementing rather than presenting/regurgitating material covered within the textbook. In place of extended lecture, we will prioritize class time for exercises and group discussions.

Area Two - The Big Picture

In The Big Picture portion of the course we will attempt to understand, contextualize, and evaluate quantitative and qualitative factors in order to make decisions on the best course of action. We will cover abstract concepts and real world considerations of Managerial Accounting as well as requisite communication skills. Materials covered may include, among other things, case studies, news articles, short videos and shared experiences from you or your peers. As part of this section you will be writing hypothetical business emails to managers. During class we will conduct peer reviews of 'email' assignments, hold group discussions, have short writing exercises, and I will do some lecturing. Evaluation on this portion of the class will be from submitted written assignments as well as a group project which includes a presentation.

Books and Materials Required

Garrison/Noreen, Managerial Accounting, 14th Edition (McGraw-Hill Irwin, 2012)

Course Promises

This course makes a set of promises to you (assuming you fulfill the expectations below). By the end of the semester, you should be able:

1. To demonstrate a general understanding of the uses, benefits and potential misuses of accounting information in an organization.
2. To evaluate cost terms, concepts, and behaviors as they relate to accounting systems.
3. To analyze cost-volume-profit relationships for decision making.
4. To utilize budgeting techniques, variance analysis, the balanced scorecard and other tools to measure organizational performance.
5. To create accounting models for use in decision making, capital budgeting, differential analysis and other performance measures.
6. To improve the following skills: learning, written communication, teamwork, deductive reasoning, and critical thinking.

Course Expectations

This course will only fulfill the above promises if you promise the following in return:

1. **To attend class.** This course will rely largely on discussion and group activities. For this format to succeed, you must be present and on time. I will take attendance at the beginning of class. If you arrive late it is your responsibility to come see me during break and ensure your attendance has been recorded. You may miss two classes without penalty. Beginning with your third absence, you will lose 25 points from your final grade total for each subsequent absence. If you miss more than five classes, **you will fail the course.**
2. **Read or otherwise familiarize yourself with the assigned material before class.** The material in the textbook chapters are the foundation of the course. I am not asking you to read the textbook chapters from start to finish before class. Instead, I expect you to know yourself and how you can best absorb the material, and expect you to make the most efficient use of your time. Essentially, you should treat every opening of the textbook as an exam study session. The PowerPoint Slides from the book are also an excellent resource. In addition to scheduled exams, quizzes may be used to see how you are keeping up with material.
3. **To be attentive and participate in class.** You should participate by actively following and contributing to class discussions. Ask questions, share opinions, and show respect for each other by listening when others are speaking.
4. **To complete the required assignments in a timely fashion.** Completing assignments on time is essential to being ready to participate in class. You may turn in textbook homework at the class period immediately following the one in which it is due three times without penalty. Otherwise, textbook homework submitted late losses 10% of its grade value and will not be accepted more than two weeks from the original due date. At the top of late submitted homework note the due date, date submitted, and number of days late. For all other assignments, extensions require one full day's advance approval from me.

Grading

Bellevue College Policy:

Bellevue College utilizes a consistent, published letter grading system to reflect the student's achievements. For students who do not wish to take a course for a letter grade, an optional pass/fail grading system is available, as is the option to audit a course. **The student** is responsible for initiating the removal of an incomplete grade or for correcting a grade he or she believes is incorrect. Students have the right to repeat the course

GRADE	POINTS	PERCENTAGE
A	4.0	92-100
A-	3.7	90-91
B+	3.3	88-89
B	3.0	82-87
B-	2.7	80-81
C+	2.3	78-79
C	2.0	72-77
C-	1.7	70-71
D+	1.3	68-69
D	1.0	62-67
F	0.0	BELOW 62

Affirmation of Inclusion

Bellevue College is committed to maintaining an environment in which every member of the campus community feels welcome to participate in the life of the college, free from harassment and discrimination.

We value our different backgrounds at Bellevue College, and students, faculty, staff members, and administrators are to treat one another with dignity and respect.

<http://bellevuecollege.edu/about/goals/inclusion.asp>

Student Code of Conduct and Academic Integrity

Cheating, stealing, and plagiarizing (using the ideas or words of another as one's own without crediting the source) and inappropriate/disruptive classroom behavior are violations of the Student Code of Conduct at Bellevue College. Examples of unacceptable behavior include, but are not limited to, talking out of turn, arriving late or leaving early without a valid reason, allowing cell phones/pagers to ring, and inappropriate behavior toward the instructor or classmates. The instructor can refer any violation of the Student Code of Conduct to the Dean of Student Success for investigation. Specific student rights, responsibilities, and appeal procedures are listed in the Student Code of Conduct at

http://bellevuecollege.edu/policies/2/2050_Student_Code.asp

Important Links

Bellevue College E-mail and access to MyBC

All students registered for classes at Bellevue College are entitled to a network and e-mail account. Your student network account can be used to access your student e-mail, log in to computers in labs and classrooms, connect to the BC wireless network and log in to MyBC. To create your account, go to: <https://bellevuecollege.edu/sam>.

BC offers a wide variety of computer and learning labs to enhance learning and student success. Find current campus locations for all student labs by visiting the [Computing Services website](#).

Disability Resource Center (DRC)

The Disability Resource Center serves students with a wide array of learning challenges and disabilities. If you are a student who has a disability or learning challenge for which you have documentation or have seen someone for treatment and if you feel you may need accommodations in order to be successful in college, please contact us as soon as possible.

If you are a person who requires assistance in case of an emergency situation, such as a fire, earthquake, etc, please meet with your individual instructors to develop a safety plan within the first week of the quarter.

If you are a student with a documented autism spectrum disorder, there is an additional access program available to you. Contact asn@bellevuecollege.edu or 425.564.2764. ASN is located in the Library Media Center in D125. www.bellevuecollege.edu/autismspectrumnavigators/

The DRC office is located in B132 or you can call our reception desk at 425.564.2498. Deaf students can reach us by video phone at 425-440-2025 or by TTY at 425-564-4110. Please visit our website for application information into our program and other helpful links at www.bellevuecollege.edu/drc

Public Safety

Public Safety is located in the K building and can be reached at **425-564-2400** (easy to remember because it's the only office on campus open 24 hours a day—2400). Among other things, Public Safety serves as our Parking Permits, Lost and Found, and Emergency Notification center. Please ensure you are signed up to receive alerts through our campus alerting system by registering at <http://www.bellevuecollege.edu/alerts/?ref=footer>

If you work late and are uneasy about going to your car, Public Safety will escort you to your vehicle. To coordinate this, please phone ahead and let Public Safety know when and where you will need an escort.

Please familiarize yourself with the emergency postings by the door of every classroom and know where to go in the event of an evacuation. Your instructor will be asked if anyone might still be in the building, so check in before you do anything else. Emergency responders will search for anyone unaccounted for.

If a major emergency occurs, please follow these two rules:

- 1) Take directions from those in charge of the response** -We all need to be working together.
 - 2) Do not get in your car and leave campus (unless directed to)** - Doing so will clog streets and prevent emergency vehicles from entering the scene. Instead, follow directions from those in charge.
- Please do not hesitate to call Public Safety if you feel safety questions or concerns at any time.

Final Exam Schedule

Tentatively to be held during regular class time, 5:30 pm Tuesday December 9th. Confirmed time and place will be announced and posted on Canvas when finalized.

Academic Calendar

The Bellevue College Academic Calendar is separated into two calendars. They provide information about holidays, closures and important enrollment dates such as the finals schedule.

- Enrollment Calendar - <http://bellevuecollege.edu/enrollment/calendar/deadlines/>. On this calendar you will find admissions and registration dates and important dates for withdrawing and receiving tuition refunds.
- College Calendar - <http://bellevuecollege.edu/enrollment/calendar/holidays/0910.asp>. This calendar gives you the year at a glance and includes college holidays, scheduled closures, quarter end and start dates, and final exam dates.

subject to change!

"Q's" => Questions,
"E's" => Exercises
"P's" => Problems