



## Accounting 203

5504 OAS Spring 2014

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### *Course Information*

#### **Course Outcomes**

Managerial Accounting involves the analysis and evaluation of timely and relevant accounting information for planning, motivating/directing, controlling and decision-making so as to make profit or meet other objectives of the organization. Students concentrate on the use of information by *business managers and decision makers*.

By the end of this course,

- Demonstrate a general understanding of the uses/benefits of accounting information in an organization and provide a framework for applying this information in a simulated setting.
- To evaluate cost terms, concepts, and behaviors as they relate to accounting systems.
- To analyze cost-volume-profit relationship tools for decision making.
- To utilize budgeting techniques, variance analysis, the balanced scorecard and other tools to measure organizational performance.
- Create accounting models for use in decision making, capital budgeting, differential analysis and other performance measures.
- Demonstrate “test for understanding” skills with the instructor, to assure he/she is on track with the course assignments and expectations.
- Improve the following skills: learning, written communication, teamwork, deductive reasoning, and critical thinking.

#### **How Outcomes will be met**

Course outcomes will be completed through on-line lectures, student reading, student homework, student essay, a project and student exams. There is a common final for this class.

## Grading

### GRADES

	Qty	Points Each	Total	% of Grade
Exams	2	200	400	40%
Quizzes			50	5%
HW			50	5%
Case	1	150	150	15%
Group Project	1	150	150	15%
Final	1	200	200	20%
			1000	100%

These are the points associated with the various activities we have in the class. At the end of the term, your final grade will be based on the total points earned as follows:

GRADE	POINTS SCALE	POINTS	PERCENTAGE
A	4.0	920 - 1000	92-100
A-	3.7	900 - 919	90-91
B+	3.3	880 - 899	88-89
B	3.0	820 - 879	82-87
B-	2.7	800 - 819	80-81
C+	2.3	780 - 799	78-79
C	2.0	720 - 779	72-77
C-	1.7	700 - 719	70-71
D+	1.3	680 - 699	68-69
D	1.0	620 - 679	62-67
<b>F</b>	<b>0.0</b>	<b>619</b>	<b>BELOW 61.9</b>

Exams will be short answer, essays, and problems.

Cases are to be worked on individually. While students may perform research on the Internet and are expected to do so, any work must be their own or properly cited.

Quizzes are open until they are covered by the upcoming Exam. After that, the quizzes will be closed.

You must complete the 2 mid-term exams, the case study, the group project, and the final to pass the class. Failure to complete any of the above listed items may result in failure of the class.

The group project is to be completed as a GROUP. It cannot be done as an individual project. It is your responsibility to organize your group to complete the project. Failure in the class may occur if the Group Project is not completed as a group.

## Books and Materials Required

### Text:

**"Managerial Accounting", 14th Edition**  
**Garrison, Noren, & Brewer**  
**McGraw-Hill Irwin**  
**ISBN13: 978-0-07-811100-6**

### Text Website URL:

<http://www.mhhe.com/garrison14e>

## *Class Learning Atmosphere*

### Instructor's Expectations

This is an online class, as such, it is by its nature very self-directed and very flexible toward the student. It is up to you to put in the effort to study on a consistent basis and perform on the various assignments that are used to evaluate you – papers, projects, exams, discussions, etc.

Homework will be collected and graded; however, all assigned questions (see Class Schedule). Please review the Homework FAQ on the website for information on how the homework should be completed.

You are expected to spend, on average, 10 hours per week preparing for this class (including reading assignments and problem solving); to come to every class prepared; to take an active role in the classroom discussions; and to assume a self-directed approach to any assigned group work.

The Class Schedule outlines when each chapter should be covered. This should serve as a guide to how you should approach the materials during the duration of the quarter.

See the Class Schedule for the dates and times of exams. You will be required to bring a #2 pencil and a calculator (cell phones may NOT be used as calculators) to each exam. In general, late/make-up exams will NOT be administered; however, if necessary, early exams may be arranged as long as it is done well in advance of the scheduled exam date.

All exams are taken at BC unless a proctor has been arranged. Please look for the proctor form on the home page and submit to me as soon as possible so I can determine the appropriateness of the proctor.

I am committed to ensuring that you get the most out of this course and that you are given every reasonable opportunity to achieve success. In this regard, I will commit to being available for group or one-on-one extra help (see General Information for office hours). As an adjunct faculty, I do not have a permanent office on campus; therefore, if you would like to meet with me please send me an email to setup a meeting. As a courtesy, I request notice at least three days in advance of all meeting requests.

I DO NOT SUBSCRIBE TO THE PHILOSOPHY OF EXTRA CREDIT. In other words, please do not make the mistake of counting on extra credit work to bring you back should you fall behind in this class. As such, I strongly recommend you try very hard to get out of the blocks well as it will be difficult to make up ground in this class. Though this may seem harsh, I feel providing special accommodation to students who have performed poorly is unfair to those who stay on schedule and are doing well. However, I will give special consideration when there has been vast improvement in graded assignments or when a student does markedly better on the cumulative FINAL

than on my earlier exams.

BC provides private tutoring services for any student who feels they are falling behind in the class. These tutoring services must be arranged through the course instructor, so you need to make a formal request before I can contact the appropriate personnel within the college to assist you. If you feel you may require these services, please let me know as soon as possible as there will likely be some delay between the time of the request and delivery of the services. As noted above, I'd be glad to help you as well, but if my schedule isn't right for you or if you feel more comfortable getting outside assistance, please let me know ASAP so I can arrange these services for you.

### **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>

### **Cheating, Stealing, Plagiarism**

Cheating includes, but is not limited to, copying answers on exams, glancing at nearby exams, turning in assignments or papers that have been used in other classes, and giving or receiving help during an exam. It also includes, but is not limited to, purchasing or selling notes, assignments or examination materials. Stealing includes, but is not limited to, taking the text, notes, exams, library books or other personal property of others without their permission. It also includes, but is not limited to, taking an exam copy from the classroom without permission from the instructor. Plagiarism is presenting the words, ideas, and/or work of others as if it is an individual's own work. It includes, but is not limited to, using other's papers as one's own and including parts of published works without giving credit where credit is due. If you choose to cheat, steal or plagiarize and you are caught doing so, the following actions will be taken: 1) You will receive a failing grade for the course or a failing grade for that assignment, solely dependant upon my judgment and 2) A report of the incident will be forwarded to the Dean of Student Services who may file the report in your permanent record and/or take further disciplinary action. If you feel you have been unfairly accused of any of the above, you may appeal. For a description of due process, see WAC 132H-120, available in the Dean's office.

Information about Bellevue College's copyright guidelines can be found at:  
<http://bellevuecollege.edu/lmc/links/copyright.html>

A good resource for Plagiarism is the Writing Lab: <http://bellevuecollege.edu/writinglab/Plagiarism.html>

## Student Code

"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 Vice President of Student Services for possible probation or suspension from Bellevue College. Specific student rights, responsibilities and appeal procedures are listed in the Student Code of Conduct, available in the office of the Vice President of Student Services." The Student Code, Policy 2050, in its entirety is located at:

[http://bellevuecollege.edu/policies/2/2050\\_Student\\_Code.asp](http://bellevuecollege.edu/policies/2/2050_Student_Code.asp)

## Important Links

### Bellevue College E-mail and access to Canvas.

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 create your account, go to: <https://bellevuecollege.edu/sam> . Canvas can be accessed via <https://bc.instructure.com>

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.

The DRC office is located in B 132 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](http://www.bellevuecollege.edu/drc)

### Public Safety

The Bellevue College (BC) Public Safety Department's well trained and courteous non-commissioned staff provides personal safety, security, crime prevention, preliminary investigations, and other services to the campus community, 24 hours per day, 7 days per week. Their phone number is 425.564.2400. The Public Safety website is your one-stop resource for campus emergency preparedness information, campus closure announcements and critical information in the event of an emergency. Public Safety is located in K100 and on the web at:

<http://bellevuecollege.edu/publicsafety/>

## Final Exam Schedule

### Final exam days for Spring Quarter 2014

- June 13 or June 14

## 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.

## Course Calendar

### Accounting 203 - Principles of Accounting III

Bellevue College -Spring 2014

3/18/2014 (Tentative Exam Dates)

Date	Day	Class #	Topics Covered	Chapter	Homework (HW)	Pct.	
4/7/2014	Mon	1		Ch 1	Chap. 1: All Questions (Q)		
4/9/2014	Wed	2					
4/14/2014	Mon	3		Ch 2	2: Q: all, 2,3,4, 6,7,10,21,25		
4/16/2014	Wed	4					
4/21/2014	Mon	5		Ch 3	3: Q: all, 3,4,5,6,7,8,13		
4/23/2014	Wed	6					
4/28/2014	Mon	7		Ch 5	5: Q: all; 1,2,3,4,5,6,7,9,10	20%	
4/30/2014	Wed	8	Exam #1 - Ch 1,2,3,5 Actual Exam Date on the Right				May 2/3
5/5/2014	Mon	9		Ch 7	7: Q: all; 1,2,3,4,5,6,7,8,17		
5/7/2014	Wed	10					
5/12/2014	Mon	11		Ch 8	8: Q: all; 1,2,3,4,6,9		
5/14/2014	Wed	12					
5/19/2014	Mon	13		Ch 13	13: Q: all; 1,2,3,4,5,6,14, 17,19, 29		
5/21/2014	Wed	14				20%	
5/26/2014	Mon	15		Ch11: 482-492	Ch11: 3, 4, 11		
5/28/2014	Wed	16	Exam #2 - Ch 7,8,13 Actual Exam Date on the Right		Note that Ch 11 NOT on Exam 2		May 30/31
6/2/2014	Mon	17		Ch 10	10: Q: all; 1,2,3,6,7,8,9,10		
6/4/2014	Wed	18					
6/9/2014	Mon	19		Ch 12	12: Q: all; 1,2,3,4,5,6,7,14		
6/11/2014	Wed	20	Final Exam - Ch 1,2,3,5,8,10,11(partial),12,13 Actual Exam Date on the Right	Final	Final	25%	June 13/14
6/16/2014	Mon	21					
6/18/2014	Wed	22					
			Quizzes			5%	
			Essay			15%	
			Project			15%	
			Total			100%	

### Other Information

**WITHDRAWAL POLICY:** If feel you need to withdraw from the class for any reason, you are required to do so within the regulations of the school. Students who do not officially withdraw will have their grade calculated on the number of points earned divided by the total possible points assigned for the entire quarter. Please act responsibly and officially withdraw from any classes you choose not to complete. Unless you formally drop by the deadline enrollment/college calendars online, you will receive an "F" grade, with 0.0 grade points. There may be a situation that warrants an "NC" grade, which does not put grade points on your record. If you reach this point, please see me.

**DISCLAIMER:** This syllabus (including all associated documents) was constructed as a tentative plan for how the course will proceed. A number of conditions and circumstances may arise which can alter the topics, schedule, activities, materials, etc. As such, I reserve the right to make any changes I deem necessary to enhance your learning of the subject material.