

Accounting 203 Syllabus – Item 5498, Section A – Summer 2011

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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.

Students will:

1. Develop 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.
2. Learn to identify cost terms, concepts, and behaviors as they relate to accounting information systems.
3. Learn to recognize/use cost-volume-profit relationship tools for decision making.
4. Learn to understand budgeting techniques, variance analysis and other tool including relating standard systems to managerial performance.

How Outcomes will be Met

1. Students will demonstrate “test for understanding” skills to the instructor, to assure s/he is on track with the course assignments and expectations.
2. Make several oral presentations of homework problems to the class. Improve the following skills: learning, written communication, teamwork, deductive reasoning, and critical thinking.

Grading

Your grade will consist of a percentile score resulting from performance on the three exams, papers, presentations, homework problems, and classroom participation/ attendance. The value of the exams and projects to the homework and attendance to the overall course grade is approximately 80/20.

Grading Criteria—Numeric, per BCC guidelines:

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

Please note: THE LEGAL STUFF: This syllabus 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. The faculty member reserves the option to make any changes, as s/he deems necessary.

Books and Materials Required

Textbook: Managerial Accounting, 12th Edition, Garrison et.al., McGraw-Hill/Irwin, 2008

Supplies: Transparencies and transparency markers for homework presentations, Scantrons for exams

Software: Access to MSFT Excel, Word, and PowerPoint or suitable equivalents for preparation of papers, presentations, and homework

Internet: Access to turnitin.com for submission of papers

Prerequisites: Acctg 202 with C- or better. College level reading, writing, and basic math (through fractions and percents). Comfortable with ratios and numeric relationships.

Strongly Desired: Working knowledge of Excel, Word or equivalent, working knowledge of PowerPoint. Strong Algebra skills.

Classroom Learning Atmosphere

Instructor's Expectation

Nature of the Course/Instructional Method: This class is based on active learning principles in which student questions and presentations complement instructor-facilitated discussions and mini-lectures. Students will work in teams on a regular basis. The instructor will introduce accounting topics with the comments/ideas of student teams. In order to be ready for this, you will need to keep up with your reading. The instructor reserves the right to test you on your reading with occasional quizzes. The instructor will give overviews/detailed information where appropriate; the student takes notes. Other class time will be divided as follows:

1. Homework: Keeping up with homework is vital to your success in this class! The instructor will assign specific homework problems for each chapter, however additional practice is encouraged. For each assignment:
 - o Each student should complete or attempt ALL of the problems and bring the solutions to class.
 - o Instructor will check homework completed individually.
 - o A member of each team will present one homework problem (pre-assigned). All homework presentations will be done on the overhead projector using a transparency..
 - o There will be a class discussion of the presented solution. Students and instructor question/examine/consider/debate the solution.
 2. Participation, cases, in-class exercises, and quizzes will give students the opportunity to demonstrate subject knowledge. A significant portion of your grade will be from the completion of in-class cases/exercises, formal presentation of these, and critiquing of other students' presentations. I encourage participation, both in general class discussion and in informal class group activities. Participation means near perfect attendance, a constructive attitude in class and in the computer lab, and some regular verbal input (question, comment, observation, or opinion). I welcome your stories from work that relate to the subject matter, and your classmates, in general, will benefit from the immediate application of the lesson. Attendance counts. You will earn points for being here and participating (see the Outline). If you think you will miss a class, do the assignment in advance. If you miss a chapter discussion/lecture get the notes from classmates.
 3. Classroom etiquette: Please do not talk when someone else has the floor, the teacher or another student. Collaborative learning is welcomed, but not when it disturbs others. If you find that the energy & enthusiasm of the classroom is too distracting, please let me know immediately.
 4. Quizzes/Exams. Based on lectures/text/guest speakers/other—SEE COURSE OUTLINE for schedule. Tests will be a combination of theory and problems. Please bring a Scantron. After completion of an exam, you are responsible to turn in BOTH the Scantron and the Scantron exam. If you do not turn in both, you may not get credit for the exam. Please see Course Outline for exam schedule. Early exams may be arranged in advance with the instructor. IN GENERAL, NO MAKE UP EXAMS WILL BE GIVEN.
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5. Team Project – In this Class, you and a small team will be responsible for at least two group projects. NOTE: Points are assigned individually and as a group.
6. Workload: Students may plan that work outside class will be approximately equivalent to the College guidelines of two hours outside class for every hour in class.

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>

Division Statements

By enrolling in this course you acknowledge that you are a part of a learning community in the Business Transfer Program that is committed to the highest academic standards. As a part of this community, you pledge to uphold the fundamental standards of honesty, respect, and integrity, and accept the responsibility to encourage others to adhere to these standards.

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

- 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. Cheating 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. Stealing also includes, but is not limited to, taking an exam copy from the classroom without permission of 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, the following actions will be taken:
 - 1) You will receive a failing grade for the course or a failing grade for that assignment, depending upon my judgment.
 - 2) A report of the incident will be forwarded to the Dean of Student Services. He/she 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.
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Classroom Policies

LATE ASSIGNMENT POLICY: (Does NOT apply to exams, read below). Assignment due dates will be announced in advance and the assignments are due at the beginning of the period in which they are due. Any assignment received after the specified collection time will be considered late. Late assignments lose 10% of their assigned grade for each day late. Those received on the due date but after the time that others have been collected will lose 10%. Assignments received after the due date will lose 10%/ day late, including the original date due. For instance, work due on Monday, which is turned in on Wednesday will be docked 30%. **NO ASSIGNMENTS WILL BE ACCEPTED AFTER 2 SCHOOL DAYS HAVE PASSED**, e.g., if due Tuesday, the late work will not be accepted after Thursday, close of business.

WITHDRAWAL POLICY: If you decide to drop the class, it's okay. 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 (I think it's the end of the 7th week from the start of the quarter, but check the course schedule to be certain), you will receive an F grade, with 0.0 grade points. There may be a situation that warrants an "I" grade, which does not put grade points on your record. If you reach this point, see me.

ABSENSES POLICY: If you anticipate being absent during the quarter, I'm willing to make alternate arrangements regarding assignments and exams, if such arrangements are made in advance. For weather-related absences, please tune in to local radio stations (KOMO, etc.) regarding school closures. You must always be the judge of your own personal safety, and I will accept your judgment. In the event of any absence, it is the student's responsibility to obtain missed class lecture notes, hand-outs, and assignment from another student, or check the website; do not call me or email me unless it is an emergency. When you need to miss contact your teammates.

SPECIAL ACCOMODATIONS: Students requiring any special accommodations for the class should make arrangements at the beginning of the term through advisors/counselors in B233, Student Services Building or by calling 425-564-2498.

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.

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

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

The final exam will be held during the normal class time on the final day of the quarter, per the College exam schedule. <http://bellevuecollege.edu/classes/exams>
