

Syllabus

ACCT&203 Section OAS
Spring 2012

Instructor Information

Mary Corcoran
Faculty, Bellevue College

Contacting Mary

- **Best choice:** Blackboard Vista email
- **College email:** mary.corcoran@bellevuecollege.edu
Please note that the college requires you to use your student.bellevuecollege.edu email when you contact me and when I reply to you.
- **Office hours:** At your convenience by appointment. I can meet with you either at the Bellevue campus or in an online meeting (chat, Skype, Elluminate, etc.).

Mary's Objective

- I have a wonderfully exciting and rewarding business career. My goal is to share my skills and experience with students who are interested in having a successful business career, too.

Mary's Credentials

- MBA, Pepperdine University
- CPM, San Diego State University
- CTE, Washington State Colleges
- CMT, Microsoft Office 2010 Master Certification

Mary's Business Experience

- Forensic Analyst, Corcoran Consulting, specializing in defense documentation for counsel representing healthcare providers.
- Principal, Concordia Investments, managing privately-held commercial real estate investments.
- My industry experience includes management positions in manufacturing, facilities maintenance, restaurant, wholesale retailing, and accounting.

Course Outcomes

This course will provide you with the opportunity to learn to analyze and evaluate accounting information in a timely and relevant manner for planning, motivating/directing, controlling and decision-making, to meet financial and operational objectives of the organization.

During this course you will be expected to:

- Develop an understanding of the uses/benefits of managerial accounting information in an organization and apply this information to real-life examples.
- Identify cost terms, concepts, and behaviors.
- Recognize/use cost-volume-profit relationship tools for decision-making.
- Understand budgeting techniques, variance analysis and other tools for evaluating managerial performance.
- Apply present and future value calculations to business financial decisions.
- Use Excel for calculating, formatting, and labeling accounting information.

Required Materials and Tools

This is an online class, so access to all materials and proper use of technology are essential.

Textbook: Managerial Accounting **14e**, Garrison-Noreen-Brewer, Publisher: McGraw Hill. **ISBN:** 0078111005

Microsoft Office: Available in on-campus labs, or you can purchase your own full permanent version from Microsoft.com at a student price of \$99.95. Go to <http://www.microsoft.com/student/office/en-us/default.aspx>

Internet Access: Frequent access to high-speed internet is absolutely critical to student success in online classes. Internet access is available in on-campus lab N250, if you don't have access from home.

Prerequisites

- **Accounting skills:** ACCT&202 with C or better.
- **English composition:** English 101 or equivalent; ACCT&203 requires a significant amount of writing.
- **File management skills:** Upload, download, name, save, and file documents.
- **Internet search skills:** Use a search engine to find specific websites.
- **Microsoft Office Word and Excel skills:** Enter formulas and properly format a professional business document.

Assignments

This is a challenging 200-level course. Please plan to spend at least 20 hours per week reading, studying, taking quizzes, and completing assignments. The activities in this course are designed to lead to a working knowledge of Managerial Accounting. Some class activities earn points toward your grade, while others are provided to help you learn the course content:

Activity	Comments
Reading	The textbook reading explains the concepts and vocabulary. You will need to read and study Chapters 1, 2 +2B, 3, 5, 8, 10 + 10B, 11, 12, and 13 + 13A and 13B.
PowerPoint Slides	The presentations explain the concepts in each chapter. Many students find it helpful to start each chapter by viewing the slides.
Videos	The videos explain selected concepts in the chapter.
Exercises and Problems	The exercises are located at the end of each chapter and help you practice the concepts. Solutions are provided, and you are responsible for checking that your work is correct.
Quizzes	25 points each: Quizzes are multiple-choice and are graded automatically by Blackboard Vista. They contain content from textbook. They are open book, but please work on your own. Note: You can email Mary to reset your quizzes for a second try IF: <ul style="list-style-type: none">• You score at least 60% (15 points) on your first try.• You email Mary no later than midnight of the day before the quiz is due and describe which questions you missed, why you missed the question, and what you will do differently on the second chance• You complete your second try before the due date and time.
Discussion posts/ participation points	10 points each: There is a discussion for each chapter. Reply to the post professionally, completely, and on time, using the concepts from the textbook, to receive participation points. Providing help to others on the discussion board may result in extra credit points.
Essays	50 points each: Essays are your opportunity to apply your analysis skills to business situations, and to articulate your assessment of business problems. Please use concepts from various chapters in your writing. Essays are scored using the grading form (rubric), located in the essay resources folder on our class site. All essays will be checked for plagiarism using TurnItIn.com. Essays are submitted individually, but can be discussed with and reviewed by others. The top three essays will be published to the class for 10 extra credit points.
Exams	150 points each: The midterm and final exams measure your retention and understanding of the material. Exams are PROCTORED. This means that you need to come to campus at the scheduled date and time for the midterm and the final if you live within 60 miles of campus. The midterm is on Sunday 5/13/2012 at 2:00 pm in A134 and the final is on Sunday 6/10/2012 at 2:00 p.m. in A134. If you live more than 60 miles from campus, you may apply for off-campus proctoring. You are responsible for finding a proctor at a professional testing center, college, or library. Request an application form from Mary immediately and submit the required information no later than ten days before each exam. Mary will review your request and approve your proctor or return the form for changes. Your proctored exams must be faxed or emailed to Mary, and received by Mary before the date and time of the scheduled on campus exams.

Master Schedule

Below is our course Master Schedule. Details of activities and assignments are located on our class site. This schedule is subject to change. Please refer to our class site for any modifications.

		4/5 Thursday	4/8 Sunday	4/12 Thursday	4/15 Sunday	4/19 Thursday	4/22 Sunday	4/26 Thursday	4/29 Sunday	5/3 Thursday	5/6 Sunday	5/10 Thursday	5/13 Sunday	5/17 Thursday	5/20 Sunday	5/24 Thursday	5/27 Sunday	5/31 Thursday	6/3 Sunday	6/7 Thursday	6/10 Sunday
Discussions																					
10	Discussion: Introduction	10																			
10	Discussion Chapter 1	10																			
10	Discussion Chapter 2			10																	
10	Discussion Chapter 3					10															
10	Discussion Chapter 5							10													
10	Discussion Chapter 8									10											
10	Discussion Chapter 10														10						
10	Discussion Chapter 11																10				
10	Discussion Chapter 12																	10			
10	Discussion Chapter 13																				10
Chapter Quizzes																					
25	Syllabus Quiz	25																			
25	Chapter 1 Quiz		25																		
25	Chapter 2 Quiz				25																
25	Chapter 3 Quiz					25															
25	Chapter 5 Quiz							25													
25	Chapter 8 Quiz									25											
25	Chapter 10 Quiz													25							
25	Chapter 11 Quiz															25					
25	Chapter 12 Quiz																	25			
25	Chapter 13 Quiz																			25	
Essay																					
50	McDonald's CVP											50									
Proctored Exams																					
100	Midterm, Chapters 1, 2, 3, 5, 8												100								
100	Final, Chapters 1, 2 +2B, 3, 5, 8, 10 +10B, 11, 12, 13 +13A +13B																				100
Extra Credit																					
15	Extra Credit: Class evaluation																				15
25	Cookie Production																				25
600	Total Points (excluding Extra Credit)	45	25	10	25	10	25	10	25	10	25	50	100	25	10	25	10	25	10	25	110

Grading

Assignments are graded AFTER the due date, even if they are submitted early. Grades will be assigned at the end of the term by dividing points earned by total points possible, and matching the resulting percentage to the chart below:

	Pts	Qty	% of grade	
Discussions	10	10	100	16.7 %
Quizzes	25	10	250	41.7 %
Proctored Exams	100	2	200	33.3 %
Essay	50	1	50	8.3 %
Extra Credit - EC		2	Max 5 %	
TOTAL POINTS POSSIBLE (excluding EC)		600	100.0 %	

GRADING SCALE			
A	95	+	C+ 77 - 79.9 %
A-	90	-	C 73 - 76.9 %
B+	87	-	C- 70 - 72.9 %
B	83	-	D 65 - 69.9 %
B-	80	-	F 0 - 64.9 %

On-time work policy

Late work is not accepted. Please try to submit your work in advance so that you won't lose points if unexpected situations come up. Please leave at least one hour to upload and submit assignments.

Extra Credit

Extra credit work will be available throughout the term, but please don't count on making your grade with those points. Extra credit cannot count for more than 5% of your total points, so the less points you earn on regularly scheduled work, the less extra credit you can use.

Class Behavioral Standards

ACCT&203 is a business class, and all of us are either already in the professional business world or aspiring to join it. Therefore, we will use professional business standards for our class behavioral standards since this is something we already have in common. Also, Bellevue Community College's general policies are in effect at all times in our classroom. These can be viewed at <http://bellevuecollege.edu/catalog/policies/>.

Helping yourself: There are many resources available to you at our college: tutoring, counseling, technology training, etc. These are listed under the Helpful Resources section of our class site. A special note for students with disabilities: please contact the Disability Resource Center at <http://bellevuecollege.edu/drc/> or go to B132 to access additional resources available to you.

Helping others: You are strongly encouraged to help the people around you (well, except during quizzes and exams...) If you see that another student is confused or is having trouble doing something that you've figured out, please jump right in and help. This helps you, too, since it reinforces your learning to explain something to someone else. Discussions about our cases and class work are encouraged.

Ethics: "Ethics" are a professional's rules and principles of behavior. The choices you make define you as a person. Are you honest, loyal, and reliable? Or are you a lying, stealing, cheater who is not to be trusted? For your career to be successful, you must make choices that are solidly ethical, leaving no doubt about the value of your character.

These behaviors that are to be strictly avoided:

Cheating includes copying answers on exams, glancing at nearby exams, turning in assignments or papers that have been used in other classes, giving or receiving help during an exam, purchasing or selling notes, assignments or examination materials, lying about technical or family problems, taking the writing, work, notes, exams, library quotations, or any other intellectual or personal property of others without their permission or knowledge, etc..

Plagiarism includes presenting the words, ideas, and/or work of others as if they are your own, presenting others' papers as your own work, and/or including parts of published or electronic works without giving credit where credit is due. Acknowledge via bibliography, citations, etc. where you have obtained information or ideas that are not your own, whether they are from fellow students, or sources within or outside BC. Please refer to the BC Writing Labs information on using source information properly: <http://bellevuecollege.edu/writinglab/PDF%20Docs/Plagiarism.pdf>

Diversity: We are all different, of course. We all have different experiences, we are different ages, we speak different languages, and we have so many other special and unique characteristics. Because of this, we will all learn software at a different pace and for different reasons. This is a good thing! It will allow us to see many perspectives, which will give us a broader view of this subject. To ensure we take advantage of the diversity in our class, we need to:

- Always have a positive reaction to differences between people.
- Ask questions and seek understanding. Take the time to listen and explore the way others think.
- Be patient.
- Never make negative comments or jokes about race, nationality, creed, age, or gender.
- Never say anything critical or demeaning to others.

Communication: Please communicate with me about any questions, concerns, ideas, worries, or anything else! Questions about points and problems should be communicated through email, not the discussion board. I am here because I want to help you succeed, so please don't hesitate to let me know if there is any way I can support you in your studies.