

Syllabus

ACCT&203 Section OAS
Summer 2010

Instructor Information

Mary Corcoran
Faculty, Bellevue College

Contacting Mary

- **Best choice:** Blackboard Vista email
- **College email:** mary.corcoran@bellevuecollege.edu
- **Office hours:** At your convenience by appointment. I can meet with you either at the Bellevue campus or in an online meeting.

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
- BA, University of Arizona
- CPM, San Diego State University
- CTE, Washington State Colleges

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 so as to meet financial and operational objectives of the organization.

During this course you will be expected to:

- 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.
- Identify cost terms, concepts, and behaviors as they relate to various accounting information systems.
- Recognize/use cost-volume-profit relationship tools for decision making (profit planning, relevant costs).
- Create a product, define a target market, create, observe and measure the product's value chain.
- Understand budgeting techniques, variance analysis and other tool including relating standard systems to managerial performance.
- Create an Excel spreadsheet of accounting models, including formatting, calculating, and labeling of financial data.

Required Materials and Tools

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

- **Textbook:** Managerial Accounting 12e, Garrison, Noreen-Brewer, Publisher: McGraw Hill. Please note that proctored exams are open-book, but book-sharing is not allowed during the exams. It's best to have your own book.
- **Glo-bus registration:** Available for purchase from the college bookstore or directly from Glo-bus.com (\$37.50).
- **Microsoft Office:** Available in on-campus labs, or you can purchase your own copy from Microsoft.com at a student price. Go to <http://www.microsoft.com/student/discounts/theultimatesteal-us/default.aspx>
- **Internet access:** Available in on-campus labs, if you don't have access from home. Frequent access to high-speed internet is absolutely critical to student success in online classes.

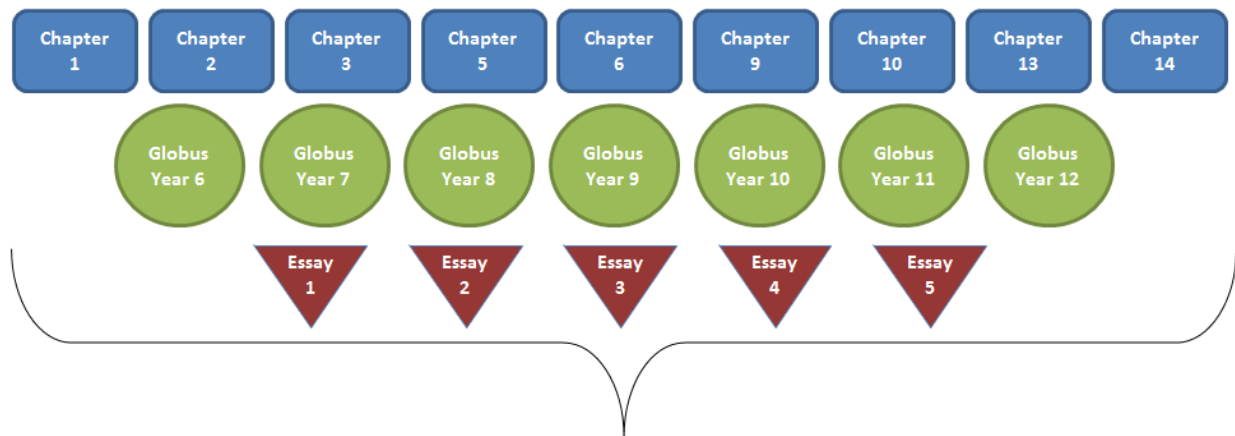
Prerequisites

- **Accounting skills:** ACCT 220/202 with C- or better.
- **Microsoft Office Word and Excel skills:** Enter information and formulas and properly format a professional business document.
- **File management skills:** Upload, download and file documents.
- **Internet search skills:** Use a search engine to find specific websites.

Assignments

This is a challenging 200-level course. Please plan to spend at least 25 hours per week reading, studying, practicing, and completing assignments.

There are three main activities in this course, which all lead to a working knowledge of Managerial Accounting: Chapters, Glo=-bus, and Essays.



Working knowledge of Managerial Accounting

Under these three categories, there are a variety of assignments and learning activities. Details are located in sections accessed from the Blackboard Vista home page of our course site. Here is a general description of the learning activities.

Activity	Comments
Textbook reading	You will need to read Chapters 1, 2, 3, 5, 6, 9, 10, 13, and 14. The most successful students read each chapter, do the learning exercises described below, then review the chapter again.
Flashcards	The flashcards are an excellent tool for helping you learn each chapter's vocabulary.
Lectures and Slides	The lectures and narrated presentations explain the concepts in each chapter.
Videos	Videos support the chapter concepts.
Exercises and Problems	The problems at the end of each chapter help you practice important skills from each chapter. Check figures are provided, and you are responsible for checking that your work is correct.

Essays	Essays are your opportunity to apply your analysis skills to business situations, and to articulate your assessment of business problems. Please use concepts from current and previous chapters in your writing. If your essay is in the top three submissions, it will be published to the class for 5 extra credit points. Essays must be submitted as a doc, docx, or rtf attachment.
Quizzes	Quizzes are multiple choice and are graded automatically by Blackboard Vista. They contain content from the textbook. They are open book, but please work on your own.
Glo-bus	<p>Glo-bus is our term project. It's a simulated business competition conducted online on the textbook publisher's website. Participants from colleges all over the world compete in this fun exercise. Every term, BC students have scored in the GLOBAL top 10!</p> <p>Glo-bus is completed in groups of three. You will need a registration code from your instructor, then you will need to register on the Glo-bus site using either a payment code from the bookstore or a credit card. The Glo-bus project starts at the beginning of the term and lasts until the end. Glo-bus is graded automatically by the Glo-bus website.</p>
Exams	<p>Exams are multiple choice and are graded automatically by Blackboard Vista. They contain content from the textbook. There are two PROCTORED exams: the midterm and the final. This means that you will need to sign up for the exams and come to the Bellevue College campus to take the exams. Please note that exams are open-book, but sharing books is not allowed during the exams.</p> <p>OFF CAMPUS PROCTORING: If you live more than 60 miles from campus, you may apply for off-campus proctoring at a college or library. Please request the paperwork from me. You are responsible for finding a college or library proctor. The off-campus proctoring paperwork must be submitted by July 9th.</p>

Master Schedule

The "calendar" function of the online software does not have the capability to display all assignments and tools, so there is a course Master Schedule instead of the typical online calendar.

Black = Supplemental Materials, FYI (no points)

Red = Assignments

Green = Essays

Blue = Glo-bus

	Wednesday	Sunday	Wednesday	Sunday	Wednesday	Monday	Tuesday	Wednesday	Sunday	Wednesday	Sunday	Wednesday	Sunday	Monday	Tuesday
	6/30	7/4	7/7	7/11	7/14	7/19	7/20	7/21	7/25	7/28	8/1	8/4	8/8	8/9	8/10
Introduction	x														
Syllabus quiz	x														
Chapter 1 - Reading		x													
Chapter 1 - PowerPoints		x													
Chapter 1 - Video		x													
Chapter 1 - Flash cards		x													
Chapter 1 - Exercises and Problems		x													
Chapter 1 - Quiz		x													
Essay: Restaurant: Service or Mftr?		x													
Glo-bus Quiz 1, Participant's Guide			x												
Chapter 2 - Reading			x												
Chapter 2 - PowerPoints			x												
Chapter 2 - Video			x												
Chapter 2 - Flash cards			x												

	Wednesday	Sunday	Wednesday	Sunday	Wednesday	Monday	Tuesday	Wednesday	Sunday	Wednesday	Sunday	Wednesday	Sunday	Monday	Tuesday
	6/30	7/4	7/7	7/11	7/14	7/19	7/20	7/21	7/25	7/28	8/1	8/4	8/8	8/9	8/10
Chapter 2 - Exercises and Problems			x												
Chapter 2 - Quiz			x												
Glo-bus Year 6 decision				x											
Chapter 3 - Reading				x											
Chapter 3 - PowerPoints				x											
Chapter 3 - Video				x											
Chapter 3 - Flash cards				x											
Chapter 3 - Exercises and Problems				x											
Chapter 3 - Quiz				x											
Essay 2 - Comcost				x											
Glo-bus Year 7 decision					x										
Chapter 5 - Reading					x										
Chapter 5 - PowerPoints					x										
Chapter 5 - Video					x										
Chapter 5 - Flash cards					x										
Chapter 5 - Exercises and Problems					x										
Chapter 5 - Quiz					x										
Midterm, Chapters 1, 2, 3, 5						x	x								
Glo-bus Year 8 decision								x							
Chapter 6 - Reading								x							
Chapter 6 - PowerPoints								x							
Chapter 6 - Video								x							
Chapter 6 - Flash cards								x							
Chapter 6 - Exercises and Problems								x							
Essay: McDonald's CVP								x							
Chapter 6 - Quiz								x							
Glo-bus Year 9 decision									x						
Chapter 9 - Reading									x						
Chapter 9 - PowerPoints									x						
Chapter 9 - Video									x						
Chapter 9 - Flash cards									x						
Chapter 9 - Exercises and Problems									x						
Chapter 9 - Quiz									x						
Glo-bus 3-Year Strategic Plan										x					
Glo-bus Year 10 decision										x					
Chapter 10 - Reading										x					
Chapter 10 - PowerPoints										x					
Chapter 10 - Video										x					
Chapter 10 - Flash cards										x					
Chapter 10 - Exercises and Problems										x					
Essay: Cash for Clunkers										x					
Chapter 10 - Quiz										x					
Glo-bus Year 11 decision											x				
Chapter 13 - Reading											x				
Chapter 13 - PowerPoints											x				
Chapter 13 - Video											x				
Chapter 13 - Flash cards											x				

	Wednesday	Sunday	Wednesday	Sunday	Wednesday	Monday	Tuesday	Wednesday	Sunday	Wednesday	Sunday	Wednesday	Sunday	Monday	Tuesday
	6/30	7/4	7/7	7/11	7/14	7/19	7/20	7/21	7/25	7/28	8/1	8/4	8/8	8/9	8/10
Chapter 13 - Exercises and Problems											x				
Chapter 13 - Quiz											x				
Glo-bus Year 12 decision												x			
Chapter 14 - Reading												x			
Chapter 14 - PowerPoints												x			
Chapter 14 - Video												x			
Chapter 14 - Flash cards												x			
Chapter 14 - Exercises and Problems												x			
Essay: Land Investment												x			
Chapter 14 - Quiz												x			
Glo-bus Quiz 2, Glo-bus concepts													x		
Final, chapters 6, 9, 10, 13, and 14														x	x

This schedule is subject to change. Please refer to our class site for any modifications.

Grading

Some class activities earn points toward your grade, while others are FYI (For Your Information), provided to help you learn the course content.

Points per Assignment

Your grade will be based on points earned divided by points possible. Here is an approximate list, which is subject to change. Please see our class website for details and due dates.

	Qty	Each	Total	% of grade
Introduction	1	5	5	1%
Quizzes	10	20	200	23%
Essays	5	30	150	17%
Glo-bus Quizzes	2	50	100	11%
Glo-bus Plan	1	25	25	3%
Glo-bus Company Score	1	100	100	11%
Exams	2	150	300	34%
			880	

Late 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.

Extra Credit

Extra credit work is 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.

Grade Assignment

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:

A	95	-	100%
A-	90	-	94.9%
B+	87	-	89.9%
B	83	-	86.9%
B-	80	-	82.9%
C+	77	-	79.9%
C	73	-	76.9%
C-	70	-	72.9%
D	60	-	69.9%
F	0	-	59.9%

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 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.

The BCC Business College leadership has provided the following descriptions of 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, etc..

Stealing includes taking the text, work, notes, exams, library quotations, or any other intellectual or personal property of others without their permission or knowledge.

Lying includes making untrue statements or making statements with a basis of truth but stated in such a way as to create an untrue impression or belief.

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.

To clearly demonstrate your ethics, you must 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 BCC. Please refer to the BCC Writing Labs information on using source information properly: <http://bellevuecollege.edu/writinglab/PDF%20Docs/Plagiarism.pdf>

If you cheat, steal, lie, or plagiarize, your behavior will be reported in writing to the Dean and will be added to your permanent record.

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.