

# Syllabus

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ACCT&203 Section OAS and OAB  
Spring 2011

## Instructor Information

Mary Corcoran  
Faculty, Bellevue College

### Contacting Mary

- **Best choice:** Blackboard Vista email
- **College email:** [mary.corcoran@bellevuecollege.edu](mailto: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.

### 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, 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 **12e**, Garrison-Noreen-Brewer, Publisher: McGraw Hill.

**Microsoft Office:** Available in on-campus labs, or you can purchase your own full version from Microsoft.com at a student price of \$79.95. Go to <http://www.microsoft.com/student/office/en-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&202 with C- or better.
- **English composition:** English 101 or equivalent; this class 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, working on projects, taking quizzes, meeting with your study group, and completing assignments. The activities in this course are designed to lead to a working knowledge of Managerial Accounting:

Activity	Comments
Reading	The textbook reading explains the concepts and vocabulary. You will need to read Chapters 1, 2, 3, 5, 6, 9, 10, 13, and 14, including appendices. The most successful students read each chapter, do the learning exercises described below, and then review the chapter again.
PowerPoint Slides	The narrated presentations explain the concepts in each chapter. Many students find it helpful to start each chapter by viewing the slides.
Flash Cards	The flash cards help you learn the extensive managerial accounting vocabulary.
Exercises	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	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. <b>Note:</b> You can email Mary to reset your quizzes for a second try IF: <ul style="list-style-type: none"><li>• You score at least 60% (24 points) on your first try.</li><li>• You describe which questions you missed and what you will do differently on the second chance.</li><li>• You email Mary before 6:00 pm on the due date and complete your second try before the due date and time.</li></ul>
Study group Assignments	Study groups will discuss and complete seven-part Cookie Company assignment. The solution is submitted as a group and the whole group receives the same score. After each part of the assignment feedback will be collected from the team and non-participants will be removed from the team.
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. They are scored using the grading form (rubric), which can be previewed 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, reviewed, and edited by your study group. If everyone in your study group earns 45 points or more on an essay all study group members will receive 5 extra-credit points.
Exams	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 for the midterm and the final if you live within 60 miles of campus. 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. Sign up for an off-campus exam on our class site and submit the required information no later than ten days before each exam.

## Master Schedule

Below is our course Master Schedule. Details of activities and assignments are located on our class site. Some class activities earn points toward your grade, while others are provided to help you learn the course content. This schedule is subject to change. Please refer to our class site for any modifications.

	4/7 Thursday	4/10 Sunday	4/14 Thursday	4/17 Sunday	4/21 Thursday	4/24 Sunday	4/28 Thursday	5/1 Sunday	5/5 Thursday	5/8 Sunday	5/12 Thursday	5/15 Sunday	5/19 Thursday	5/22 Sunday	5/26 Thursday	5/29 Sunday	6/2 Thursday	6/5 Sunday	6/9 Thursday	6/12 Sunday	6/16 Thursday
<b>Introduction</b>																					
<b>10</b> Introduction on Discussion board	5																				
<b>Individual Study</b>																					
✓ Chapter 1 Reading, PowerPoints, Flash Cards, Exercises		✓																			
✓ Chapter 2 Reading, PowerPoints, Flash Cards, Exercises			✓																		
✓ Chapter 3 Reading, PowerPoints, Flash Cards, Exercises				✓																	
✓ Chapter 5 Reading, PowerPoints, Flash Cards, Exercises					✓																
✓ Chapter 6 Reading, PowerPoints, Flash Cards, Exercises						✓															
✓ Chapter 9 Reading, PowerPoints, Flash Cards, Exercises							✓														
✓ Chapter 10 Reading, PowerPoints, Flash Cards, Exercises								✓													
✓ Chapter 13 Reading, PowerPoints, Flash Cards, Exercises									✓												
✓ Chapter 14 Reading, PowerPoints, Flash Cards, Exercises										✓										✓	
<b>Quizzes on Reading and Discussion Topics</b>																					
<b>40</b> Syllabus Quiz	40																				
<b>40</b> Chapter 1 Quiz		40																			
<b>40</b> Chapter 2 Quiz			40																		
<b>40</b> Chapter 3 Quiz					40																
<b>40</b> Chapter 5 Quiz						40															
<b>40</b> Chapter 6 Quiz							40														
<b>40</b> Chapter 9 Quiz								40													
<b>40</b> Chapter 10 Quiz									40												
<b>40</b> Chapter 13 Quiz										40											
<b>40</b> Chapter 14 Quiz											40										
<b>Essays</b>																					
<b>50</b> Cash for Clunkers					50																
<b>50</b> McDonald's CVP									50												
<b>Group Exercises</b>																					
<b>25</b> Group Exercise 1: Cookie Company Formation			25																		
<b>25</b> Group Exercise 2: Cookie Costing						25															
<b>25</b> Group Exercise 3: Cookie Overhead Allocation							25														
<b>25</b> Group Exercise 4: Cookie Production, CM, and CVP								25													
<b>25</b> Group Exercise 5: Cookie Budget										25											
<b>25</b> Group Exercise 6: Cookie Cost Variances											25										
<b>25</b> Group Exercise 7: Cookie Equipment												25									
<b>Proctored Exams</b>																					
<b>150</b> Midterm, Chapters 1, 2, 3, 5, 6											150										
<b>150</b> Final, Chapters 1, 2, 3, 5, 6, 9, 10, 13, 14																					150

## Grading

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. 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:

ASSIGNMENTS AND POINTS				
Introduction	5	1	5	1 %
Individual Studying	✓	9	-	- %
Essays	50	2	100	10 %
Quizzes	40	10	400	41 %
Proctored Exams	150	2	300	31 %
Group Exercises	25	7	175	18 %
<b>TOTAL POINTS POSSIBLE (excluding extra credit)</b>			<b>980</b>	<b>100 %</b>

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.

### 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 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.