

Syllabus: Accounting 203/Managerial Accounting— Spring 2011 - Room C208

Bellevue College, Instructor: Judith Paquette e-mail: judith.paquette@bellevuecollege.edu,

(Item #5500 Section B, Monday/Wednesday: 9.30-11.20 a.m., Friday 9.30 a.m.-10.15 a.m.

My office **C207**: 425-564-2133 or 564-2331 (Division Office – D110 – Social Science), fax: 425-564-3108

Business & Economics Study Center: **C207K**

WEBSITE: <http://personal.bellevuecollege.edu/jpaquett/>

Office Hours. T,Th: 10.30 a.m.-11.30 a.m W:11.30 a.m –12.30 p.m. Or by apt. Email me at any time. Drop by...

By being a student 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.

Background. Judith Paquette, MBA: Golden Gate University, San Francisco, BS (California State University, Fresno)--major: Business, minor: Mathematics. 14 years of accounting and auditing industry experience with 4 companies, including 2 Fortune 200 companies: Industries included retail (Gottschalk's), semiconductor (Motorola), heavy-duty trucking (PACCAR), wireless phone service (Western Wireless).

Text. Garrison/Noreen, Managerial Accounting, 12th Edition (McGraw-Hill Irwin, 2008)

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.

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*.

Learning Outcomes. The Student will be able to:

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. To identify cost terms, concepts, and behaviors as they relate to accounting information systems.
3. To recognize/use cost-volume-profit relationship tools for decision making.
4. To understand budgeting techniques, variance analysis and other tool including relating standard systems to managerial performance.
5. Create an **Excel** spreadsheet of accounting models, including formatting, calculating, and labeling of financial data.
6. Demonstrate “test for understanding” skills with the instructor, to assure he/she is on track with the course assignments and expectations.
7. Make several **oral** presentations of homework problems to the class. Improve the following skills: learning, **written** communication, **teamwork**, **deductive reasoning**, and **critical thinking**.

LATE ASSIGNMENT POLICY: READ THIS ONE!!! (Does NOT apply to exams, read below).

Assignment due dates will be announced in advance and the assignments will be collected at the **BEGINNING** of the period in which they are due. An assignment received during class time ON THE DUE DATE BUT AFTER THE TIME THAT THE OTHERS HAVE BEEN COLLECTED WILL BE CONSIDERED LATE AND **LOSE 5 points!** Assignments received after class is over (ON THE DUE DATE) will be considered ONE DAY LATE AND **LOSE an additional 10%** of the total possible points for the assignment. If the assignment is turned in the next day, an additional 10% will be deducted. **NO ASSIGNMENTS WILL BE ACCEPTED AFTER 1 SCHOOL DAY HAS PASSED, e.g., if due Wednesday, won't be accepted after Thursday, close of business.** Hint: If you think you'll have trouble with this policy, turn in your assignments one day **EARLY**.

Nature of the Course/Instructional Methods. 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 **daily basis**. 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. I WILL TEST YOU ON YOUR READING WITH OCCASIONAL QUIZZES AT THE BEGINNING OF EACH CHAPTER. Instructor will give overviews/detailed information where appropriate; the student takes notes.

1) **Other classtime will be divided as follows:**

- **Homework:** Keeping up with homework is vital to your success in this class! The instructor will assign homework problems in the **previous class time for the current class:**
 - **Each student** completes or attempts ALL of them and brings these solutions to class.
 - **Instructor** will check homework completed **individually**.
 - **Each team** will present one homework problem (pre-assigned), either individually or as a team. ALL PRESENTATIONS MUST BE DONE ON THE OVERHEAD PROJECTOR (or camera, if available), USING A TRANSPARANCY.
 - **Homework review.** There will be a class discussion of the solution. Students and instructor question/examine/consider/debate the solution.
- Quizzes, in-class activities, cases, will give the student the opportunity to demonstrate subject knowledge.

2) **Student Absences:** In the event of absences, it is his/her 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: CALL YOUR TEAMMATES!

3) **Participation/Cases/in-class Exercises:** **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, an 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 notes from classmates or **CHECK THE WEBSITE**. **Etiquette:** Please do not talk when someone else has the floor, the teacher or another student. *And yes, I have kicked students out for this. . . . (But I always invite them back the next day).* **I WELCOME** collaborative learning, 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) **Computer Labs.** Don't miss a single lab!!! **They will help you with your projects and assignments. SEE COURSE OUTLINE for location!**

5) **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. **Exams:** Early exams may be arranged in advance with the instructor. **IN GENERAL, NO MAKE UP EXAMS WILL BE GIVEN.**

6) **Team Project** – 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.

7)Tutoring/Business & Economics Study Center Room C207K: Accounting: The Business Transfer Program has a dedicated Tutoring Lab, with student tutors. Plan to visit for a *minimum* of TWO hours this quarter. Students often gather there to study, get help with class work, and to discuss education plans. Hint: Students who spend more time in the Lab often do better in class!

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. **Really.**

Absences. 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*. **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.

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.

POLICY REGARDING PLAGIARISM, STEALING AND CHEATING:

- 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. Cheating also includes, but is not limited to, **NOT FOLLOWING GUIDELINES ON TAKE HOME EXAMS (SEE COVER SHEET ON TAKE HOME EXAM)**.
- 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 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, the following actions will be taken:
 - You will receive a **failing grade for the course** or a **failing grade for that assignment**, depending upon my judgment.
 - 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.

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.

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

Tips to Improve your Understanding of the Course: Do you know how to read a textbook? (I learned my 5th year of my Master's degree program. Don't wait until then; see my website for a few tips!) **WEBSITE:** <http://personal.bellevuecollege.edu/jpaquette/>
Scroll down and Click on **Tips For Learning**.

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 she deems necessary.