



## Accounting 203

5491B Fall 2016 C208

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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*.

By the end of this course,

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 various accounting information systems.
3. To recognize/use cost-volume-profit relationship tools for decision making (profit planning, relevant costs).
4. Create a product, define a target market, create, observe and measure the product's value chain.
5. To understand budgeting techniques, variance analysis and other tool including relating standard systems to managerial performance.
6. Create an Excel spreadsheet of accounting models, including formatting, calculating, and labeling of financial data.
7. Demonstrate "test for understanding" skills with the instructor, to assure he/she is on track with the course assignments and expectations.
8. Improve the following skills: learning, written communication, teamwork, deductive reasoning, and critical thinking.

#### **How Outcomes will be met**

Course outcomes will be completed through in-class lectures, in-class activities, student reading, case study, a group project and student exams. There is a common final for this class.

## Grading

### GRADES

|               | Qty | Points Each | Total | % of Grade |
|---------------|-----|-------------|-------|------------|
| Exams         | 2   | 200         | 400   | 40%        |
| Participation |     |             | 50    | 5%         |
| Case Study    |     |             | 150   | 15%        |
| Group Project | 1   | 150         | 150   | 15%        |
| Final         | 1   | 250         | 250   | 25%        |
|               |     |             | 1000  | 100%       |

These are the points associated with the various activities we have in the class. At the end of the term, your final grade will be based on the total points earned as follows:

| GRADE | POINTS SCALE | POINTS     | PERCENTAGE |
|-------|--------------|------------|------------|
| A     | 4.0          | 920 - 1000 | 92-100     |
| A-    | 3.7          | 900 - 919  | 90-91      |
| B+    | 3.3          | 880 - 899  | 88-89      |
| B     | 3.0          | 820 - 879  | 82-87      |
| B-    | 2.7          | 800 - 819  | 80-81      |
| C+    | 2.3          | 780 - 799  | 78-79      |
| C     | 2.0          | 720 - 779  | 72-77      |
| C-    | 1.7          | 700 - 719  | 70-71      |
| D+    | 1.3          | 680 - 699  | 68-69      |
| D     | 1.0          | 620 - 679  | 62-67      |
| F     | 0.0          | 619        | BELOW 61.9 |

Exams will be short answer, essays, and problems.

Cases are to be worked on individually. While students may perform research on the Internet and are expected to do so, any work must be their own or properly cited. Any other assistance such as tutors, or paid/non-paid assistance is not allowed and may be considered Cheating (see policy below).

**CLASS PARTICIPATION AND PREPAREDNESS (CPP) GRADE.** It is very important to the learning process that you show up to class prepared to participate in the discussions and homework review. As such, 5% of your FINAL Grade will be based upon your class participation and preparedness. This portion of your grade will be determined solely at my discretion, but the following guidelines should help you understand how it will be determined.

Typically, I will identify the individual who has shown up in the most classes. I will then take a percentage of your attendance compared to the top attender and multiple that by the total attendance points possible. Additionally, if it is determined that you were not prepared during the classes you attended, your grade may be reduced.

Attendance will be taken at the beginning of class. If you come to a class late, it is your responsibility to notify me that you are present. If you are present at the beginning of class but need to leave early, please check in with me before doing so and you will be given credit for the portion of the class you were able to attend. However, if you leave early without letting me know you will be changed with a full miss. These points are at my discretion.

You must complete the 2 mid-term exams, the case study, the group project, and the final to pass the class. Failure to complete any of the above listed items may result in failure of the class.

The group project is to be completed as a GROUP. It cannot be done as an individual project. It is your responsibility to organize your group to complete the project. Failure in the class may occur if the Group Project is not completed as a group. While students may perform research on the Internet and are expected to do so, any work not their own must be properly cited. Any other assistance such as tutors, or paid/non-paid assistance is not allowed and may be considered Cheating (see policy below).

### Books and Materials Required

**Text:**

**“Managerial Accounting”, 14th Edition  
Garrison, Noren, & Brewer  
McGraw-Hill Irwin  
ISBN13: 978-0-07-811100-6**

**Text Website URL:**

<http://www.mhhe.com/garrison14e>

## ***Class Learning Atmosphere***

### Instructor's Expectations

This is an online class, as such, it is by its nature very self-directed and very flexible toward the student. It is up to you to put in the effort to study on a consistent basis and perform on the various assignments that are used to evaluate you – papers, projects, exams, discussions, etc.

Homework will NOT be collected and graded; however, all assigned questions (see Class Schedule). It is recommended you do as many of the questions as possible to more thoroughly prepare yourself for the exams. If you have problems with any unassigned questions, please post to the discussion boards. Fellow students should pitch in and I will chime in as well. This will be a good way for everyone to learn the materials.

You are expected to spend, on average, 10 hours per week preparing for this class (including reading assignments and problem solving); to come to every class prepared; to take an active role in the classroom discussions; and to assume a self-directed approach to any assigned group work.

The Class Schedule outlines when each chapter should be covered. This should serve as a guide to how you should approach the materials during the duration of the quarter.

See the Class Schedule for the dates and times of exams. You will be required to bring a #2 pencil and a calculator (cell phones may NOT be used as calculators) to each exam. A 3" x 5" note card may be allowed on the exams. Please look for an announcement on whether this will be allowed. In general, late/make-up exams will NOT be administered; however, if necessary, early exams may be arranged as long as it is done well in advance of the scheduled exam date.

I am committed to ensuring that you get the most out of this course and that you are given every reasonable opportunity to achieve success. In this regard, I will commit to being available for group or one-on-one extra help (see General Information for office hours). As an adjunct faculty, I do not have a permanent office on campus; therefore, if you would like to meet with me please send me an email to setup a meeting. As a courtesy, I request notice at least three days in advance of all meeting requests.

I DO NOT SUBSCRIBE TO THE PHILOSOPHY OF EXTRA CREDIT. In other words, please do not make the mistake of counting on extra credit work to bring you back should you fall behind in this class. As such, I strongly recommend you try very hard to get out of the blocks well as it will be difficult to make up ground in this class. Though this may seem harsh, I feel providing special accommodation to students who have performed poorly is unfair to those who stay on schedule and are doing well. However, I will give special consideration when there has been vast improvement when a student does markedly better on the cumulative FINAL than on my earlier exams. If a student scores a 94-97 percent on the final exam, I will replace the lowest scored exam with the final exam score. If a student scores a 98-100 percent on the final exam, I will replace the lowest 2 exam scores with the final exam score.

BC provides private tutoring services for any student who feels they are falling behind in the class. These tutoring services must be arranged through the course instructor, so you need to make a formal request before I can contact the appropriate personnel within the college to assist you. If you feel you may require these services, please let me know as soon as possible as there will likely be some delay between the time of the request and delivery of the services. As noted above, I'd be glad to help you as well, but if my schedule isn't right for you or if you feel more comfortable getting outside assistance, please let me know ASAP so I can arrange these services for you.

### **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>

### **Cheating, Stealing, Plagiarism**

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. It also 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. It 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 and you are caught doing so, the following actions will be taken: 1) You will receive a failing grade for the course or a failing grade for that assignment, solely dependant upon my judgment and 2) A report of the incident will be forwarded to the Dean of Student Services who 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.

Information about Bellevue College's copyright guidelines can be found at:  
<http://bellevuecollege.edu/lmc/links/copyright.html>

A good resource for Plagiarism is the Writing Lab: <http://bellevuecollege.edu/writinglab/Plagiarism.html>

## 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](http://bellevuecollege.edu/policies/2/2050_Student_Code.asp)

## *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](http://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

### Final exam day for Fall Quarter 2017

December 6

## Academic Calendar

The Bellevue College Academic Calendar is separated into two calendars. They provide information about holidays, closures and important enrollment dates such as the finals schedule.

- Enrollment Calendar - <http://bellevuecollege.edu/enrollment/calendar/deadlines/>. On this calendar you will find admissions and registration dates and important dates for withdrawing and receiving tuition refunds.
- College Calendar - <http://bellevuecollege.edu/enrollment/calendar/holidays/0910.asp>. This calendar gives you the year at a glance and includes college holidays, scheduled closures, quarter end and start dates, and final exam dates.

## Course Calendar

### Accounting 203 - Principles of Accounting III

#### Bellevue College - Fall 2017

9/12/2017

| Date       | Day | Class # | Topics Covered  | Chapter     | Homework (HW)                         | Pct. |
|------------|-----|---------|---|-------------|---------------------------------------|------|
| 9/18/2017  | Mon | 1       | Introduction, Canvas, syllabus documents, textbook website, Assessment, Chap. 1 | Chap. 1/2   | Chap. 1: All Questions (Q)            |      |
| 9/20/2017  | Wed | 2       | Acct 202 Review   | Chap. 2     | 2: Q: all, 2,3,4, 6,7,10,21,25        |      |
| 9/25/2017  | Mon | 3       | Discuss Case  | Chap. 2/3   |                                       |      |
| 9/27/2017  | Wed | 4       |   | Chap. 3     | 3: Q: all, 3,4,5,6,7,8,13             |      |
| 10/2/2017  | Mon | 5       |   | Chap. 3/5   |                                       |      |
| 10/4/2017  | Wed | 6       |   | Chap. 5     | 5: Q: all; 1,2,3,4,5,6,7,9,10         |      |
| 10/9/2017  | Mon | 7       | Exam #1 - Ch 1,2,3,5  |             |                                       | 20%  |
| 10/11/2017 |     | 8       | GROUP PROJECT TEAMS, Term Group project introduction                            | Chap. 7     | 7: Q: all; 1,2,3,4,5,6,7,8,17         |      |
| 10/16/2017 | Mon | 9       | NO CLASS  |             |                                       |      |
| 10/18/2017 | Wed | 10      | GROUP PROJECT PREP  | Group       |                                       |      |
| 10/23/2017 | Mon | 11      |   | Chap. 8/13  | 8: Q: all; 1,2,3,4,6,9                |      |
| 10/25/2017 | Wed | 12      |   | Chap. 13    | 13: Q: all; 1,2,3,4,5,6,14, 17,19, 29 |      |
| 10/30/2017 | Mon | 13      |   | Chap. 13    |                                       | 20%  |
| 11/1/2017  | Wed | 14      | Exam #2 - Ch 7,8,13   |             |                                       |      |
| 11/6/2017  | Mon | 15      |   | Chap. 11/10 | Ch11: 482-492                         |      |
| 11/8/2017  | Wed | 16      | GROUP PROJECT PREP  | Group       |                                       |      |
| 11/13/2017 | Mon | 17      | Case Due  | Chap. 10/12 | 10: Q: all; 1,2,3,6,7,8,9,10          | 15%  |
| 11/15/2017 | Wed | 18      |   | Chap. 12    | 12: Q: all; 1,2,3,4,5,6,7,14          |      |
| 11/20/2017 | Mon | 19      |   | Chap 12     |                                       |      |
| 11/22/2017 | Wed | 20      | GROUP PROJECT PREP  | Group       |                                       |      |
| 11/27/2017 | Mon | 21      | GROUP PROJECT presentations - Day 1   |             |                                       | 15%  |
| 11/29/2017 | Wed | 22      | Final Review  |             |                                       |      |
| 12/4/2017  | Mon | 23      | NO CLASS  |             |                                       |      |
| 12/6/2017  |     |         | Final Exam - Ch 1,2,3,5,8,10,11(partial),12,13                                  | Final       | Final                                 | 25%  |
|            |     |         | Class Participation and Preparedness (instructor's judgment)                    |             |                                       | 5%   |
|            |     |         | Total   |             |                                       | 100% |

## Other Information

ACCT 203 is a business class and are held to the expectations one might find in the industry. Consequently, we will adhere to business standards for our class behavioral standards in addition to those of Bellevue College. All of Bellevue College's general policies are in effect and can be viewed at <http://bellevuecollege.edu/catalog/policies/>

Some general comments:

- Classes will start at 5:30PM. If you are late, please be considerate in entering the class room.
- Refrain from side conversations with other students. Please feel free to ask questions by raising your hand. I will get to you as soon I finish my point. Of course, if you're late and ask me about something I just talked about, you probably will not get an answer from me.
- Please use the restroom before class or during the break, but if you have to go, go. Please be respectful of others as you exit and enter the class.
- Please eat during the break or before class. If you wish to drink, please be respectful to others in terms of the amount of noise you will generate.
- Cellular phones and pagers should be set to vibrate. If you need to take a call, please leave the classroom and be mindful to others as you enter or exit. During tests and exams, all electronics should be turned off and stowed out of sight.
- Laptops and tablets can be used to take notes, however, you will not be able to use them for tests and exams.

**WITHDRAWAL POLICY:** If feel you need to withdraw from the class for any reason, you are required to do so within the regulations of the school. 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 enrollment/college calendars online, you will receive an "F" grade, with 0.0 grade points.

**DISCLAIMER:** This syllabus (including all associated documents) 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. As such, I reserve the right to make any changes I deem necessary to enhance your learning of the subject material.