

**ACCOUNTING 203.02 PRINCIPLES OF ACCOUNTING III**  
**Winter 2019: LOZAN**  
**(Item Number: 5492 section B)**

**INSTRUCTOR AND CLASS INFORMATION**

Instructor: Sheila Lozan

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Lecture: Classroom C208 Tuesday and Thursday 10:30 to 12:20,  
Friday 11:30 to 12:20

Office Location: C207E

Office Hours: Monday 10:30 to 12:30, Tuesday 1:30 to 2:30, Wednesday 10:30 to 12:30, Drop In; by appointment

Office Phone: 425.564.2823

**PREREQUISITES**

Accounting 202 with a C or higher; college level reading, writing, and basic math (through fractions, percents, and Algebra); comfortable with ratios and numeric relationship.

**COURSE OBJECTIVE**

The purpose of Accounting 203 is to introduce you to the use of accounting information for decision-making in planning and controlling the operation of business organizations.

Accounting is not an end in itself but a means to help managers achieve business success. Managerial accounting is concerned with how timely and relevant financial information is prepared and how accounting information is used by managers in making critical business decisions. Students will concentrate on the information by business managers and decision makers. On successful completion of this course, you should be able to:

1. Understand the distinction between managerial and financial accounting
2. Develop a general understanding of the uses and benefits of accounting information in an organization and provide a framework for applying this information in a simulated setting
3. Identify cost terms, concepts, and behaviors as they relate to accounting information systems
4. Recognize and use cost-volume-profit relationship tools for decision making
5. Understand budgeting techniques, variance analysis and other tools including relating standard systems to managerial performance
6. Create accounting models for use in decision making, capital budgeting, differential analysis and other performance measures.
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

**TEXTBOOK & REQUIRED MATERIALS**

Garrison, Noreen, Brewer, *Managerial Accounting, 14<sup>th</sup> Edition* (McGraw-Hill Irwin, 2012) ISBN: 9780078111006 for \$45 (bookstore).

This course will require you to have supplies such as a basic hand-held calculator, writing implement, and paper for note taking. Additionally, you need to have access to Microsoft Excel, Word, and PowerPoint or suitable equivalents for preparations of papers, presentations, and homework. You will also need to have access to the internet in order to access Canvas for access to class materials.

**HOW OUTCOMES WILL BE MET**

You will perform analysis, complete homework assignments, exams, quizzes, as well as work in teams in order to improve the skills necessary to be successful in a business environment.

**CLASS ATTENDANCE AND PARTICIPATION**

For you to meet the challenges of ACCT 203, regular, consistent class attendance is essential for success in this course. Preparation for class should include reading the assigned material and answering homework questions. It is very important that you keep up with assignments, identify areas needing further guidance, and ask questions. Class attendance is evaluated daily and your participation grade is based on attendance. Two absences will not affect your participation grade. In the event you miss a class, you are responsible for getting the notes and announcements for the day.

Active participation is a great way to make the class a good learning experience. It is an opportunity to develop analytical skills which is essential in business. As Accounting is fundamental to your understanding of business entities, you are encouraged to ask questions.

Arriving late to class is disruptive to the learning environment; therefore, you should make every effort to be on-time for class. If there are circumstances that are preventing you from being on time, please notify the instructor. Two late arrivals will not affect your participation grade.

**CLASS FORMAT**

I use various teaching techniques in class including lecture, discussion, in-class individual or group work, review of quizzes, homework, and practice problems. You should come prepared to ask or answer questions from your work outside of class and be prepared to discuss related issues, other points of view, or even opposing ideas. I rely on you to make the class as productive, interactive and as fun as possible. You can rely on me to present you with the material.

This course will use a Canvas website: <https://bc.instructure.com>. On Canvas, you will find handouts related to this course. This includes but is not limited to the following: PowerPoint slides, lecture

practice problems and exercises, and instructions for projects. You will be responsible for bringing all required handouts and information to class.

### **CLASS ENVIRONMENT**

Professional courtesy is an important success factor in your career. This includes but is not limited to, being considerate with respect to instructor, team members, tone, and timeliness. Collaborative learning is welcomed; however, you must be mindful to respect others.

This class is open to all who wish to learn and share ideas. The class you are a part of values the wonderful diversity of people, culture and ideas presented.

### **HOMEWORK ASSIGNMENTS**

Homework will be assigned for each chapter and must be completed on paper and is due as noted in the tentative course schedule. Each student is responsible for completing all of the assigned problems and bringing the solutions to class. Since we have limited time, we will discuss some of the assigned problems in class. If you have specific questions about assigned problems that we have not discussed in class, please attend office hours or contact me via e-mail so we can discuss. After discussing homework problems, each student is responsible for turning in the assigned homework to the instructor.

Your learning is my primary concern in this course, so I may modify the homework due dates if we discover we have not covered enough material for you to successfully complete your homework. Homework is typically due after we finish the material for the chapter. Any changes in homework due dates will be announced in class as well as announced in the announcements section of the course canvas site.

Any assignment submitted after the specified collection time will be considered late. Late assignments will not be accepted for a grade. In the event you will not be in class when an assignment is due, the assignment must be submitted to the instructor prior to the beginning of the class period.

This is a demanding course and you should plan to spend at least 3-4 hours before each class for study and 3-4 hours after each class for review. Completing assignments is critical to successful completion of this course. The assigned homework is the minimum amount of problems. You are encouraged to attempt more problems in your textbook. You can access solutions (if you live close to campus) in C207K tutoring center. Keeping up with homework is the key to your success in this course!

### **TEAM PROJECTS**

You and a small team will be responsible for multiple group projects. The projects will be in case format. Points are assigned individually and as a group. Team members will evaluate each member's contributions to the projects as a part of the grading.

Working in teams is important because it helps to build the necessary collaboration skills, time management skills, conflict resolution skills, and ownership skills. In this course, we work in teams on

projects. In business and other disciplines, you are expected to know how to work with others and courses taken will help to provide the support and practice to gain these skills.

### **EXAMS**

There will be a total of three exams (2 midterms and 1 final) as noted in the attached schedule. The final exam is cumulative. Exams are closed book and closed notes. Exams may consist of completion, matching, short answer, multiple choice questions, and problems. You will be given 100 minutes (i.e. 1 hour and 40 minutes) for your exam. Exams must be taken on day and time scheduled. No make-up exams will be given unless you have received permission in advance at the discretion of the instructor. The score for a missed exam is 0. After the exams are graded they will be reviewed in class and then collected and retained in my office. You must show all work to receive credit for computational problems.

You must bring pencils, erasers, calculator, etc. to each exam. Calculator sharing during the exam, phones or “programmable” calculators will not be permitted. Please note that you must bring a simple calculator to the exam. You will not be allowed to use programmable calculator (TI84, etc..)

Please Note: Removing or taking a picture of an exam is a violation of the code of conduct and may result in up to 100% deduction of points.

### **QUIZZES**

There are approximately 9 quizzes. A missed quiz results in 0 points. Quizzes are based on practice problems and homework, and prepare you for the exams in terms of the concepts, but not necessarily in terms of the format or context. Quizzes are subject to change. However, when in class quizzes are given they are at the beginning of class. On-line quizzes must be completed in canvas by due date noted. No make-up quizzes will be given unless you have received permission in advance at the discretion of the instructor.

### **LATE WORK**

No late work will be accepted. This includes and is not limited to homework, exams, quizzes and projects.

### **BUSINESS STUDY CENTER**

The Business Transfer Program encourages you to make use of our study center. The **Business & Economic Study Center** is located at **C207K**. Student tutors are available according to the schedule posted. You may use the study center to meet with your group or to interact with other students. Students find the study center to be extremely helpful to their success.

### **COMMUNICATION**

My office hours are listed above or by appointment. The best way to reach me is through email. Please use Canvas for all e-mail communication. If you do not receive a reply within 24 hours on a weekday, please resend your e-mail. Every effort will be made to respond to you on a timely basis however with

technology glitches and large volume of emails, emails may not reach me as quickly. Emails sent on the weekend, may not be returned until Monday.

## GRADING

Your final grade in this course will be based on your performance on the following items:

Class Breakdown	Points
Midterm 1	100
Midterm 2	100
Final	100
Homework	45
Quizzes	45
Projects	60
Project Status Updates	5
Class Participation	30
Total	490

***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 they deem necessary.

Below is the grading scale and how grades will be assigned.

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

## LAPTOPS

The use of laptops, netbooks or PDAs in class to take class notes, view PowerPoint's or work on class projects is allowed and encouraged. However, please do not use laptops, netbooks or PDAs (cellphone, hand-helds) in class for any other non-class related activity (including instant messaging, web-browsing, etc) unless specifically permitted by the instructor. Please note if you use your electronic device for non- class related activity; you will be asked to not use your electronic device in the classroom.

## STUDENT CODES OF CONDUCT AND ACADEMIC INTEGRITY

Any act of academic dishonesty, including cheating, plagiarism (using the ideas or words of another as one's own without crediting the source), and fabrication 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 Dean of Student Success for investigation. Specific student rights, responsibilities, and appeal procedures are listed in the Student Code of Conduct at: [Student Code](#) .

Note: Using cell phones during an assessment is considered cheating. Removing exam questions during an assessment is considered cheating.

### **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.

### **COLLEGE ANTI-DISCRIMINATION STATEMENT (TITLE IX)**

Bellevue College does not discriminate on the basis of race or ethnicity; color; creed; national origin; sex; marital status; sexual orientation; age; religion; genetic information; the presence of any sensory, mental, or physical disability; gender identity or veteran status in educational programs and activities which it operates.

For further information and contacts, please consult [College Anti-Discrimination Statements](#) .

### **CODE OF HONOR**

By being a student in this course you acknowledge that you are a part of a learning community at Bellevue College 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.

### **OVERLOAD**

By policy, our program does not allow instructors to overload (register more than the designated class limit) classes or register students in other classes to attend their own. It is also a violation of college and state policy to have any students in the class who are not registered.

### **PUBLIC SAFETY**

The Bellevue College (BC) Public Safety 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. Public Safety is located in D171 and on the web at: [Public Safety](#) for campus emergency preparedness information, campus closure announcements and critical information in the event of an emergency.

## **BELLEVUE COLLEGE EMAIL 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: [Create Email](#).

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 [Technology Help Desk](#).

## **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 DRC 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.

If you are a student with a documented autism spectrum disorder, there is an additional access program available to you. Contact [Autism Spectrum Navigators](#) at 425.564.2764. ASN is located in the Library Media Center in D125.

The DRC office is located in B132 or you can call the reception desk at 425.564.2498. Deaf students can reach DRC by Skype: the address is **DRCatBC** (NOTE: There is no @ sign...it is actually **DRCatBC**). Application information and other helpful links can be found at [Disability Resource Center](#).

## **WITHDRAWAL FROM CLASS**

College policy states that students must formally withdraw from a class by the end of the seventh week of the quarter (Registration Office, B125). If a student has not withdrawn by that date, an appropriate letter grade will be assigned for the course.

## **SNOW POLICY**

Occasionally snow falls in Seattle or in the outlying areas, impeding traffic and forcing closure of some schools. In cases of closure due to weather, an announcement will be made by President Weber. You can also sign up for alerts at [Emergency Alerts](#).

In the event of closure during finals week, please check the course canvas announcements for alternative plans. If the weather affects internet connections, I will leave a message on my office phone.

## **EXTRA CREDIT OPPORTUNITIES**

The Bellevue College Business Leadership Club (BLC) hosts weekly meetings and special events that you are welcome to attend. Periodically the Business Leadership Club invites guest speakers from the community to speak on relevant topics. Event announcements will be made in class. You can also find

more information on Facebook, Bellevue College Business Leadership Club (BLC). Extra credit will be given if you participate in select events and write a short essay.

### **FINAL EXAM SCHEDULE**

The Social Science Division will adhere to the final examination schedule as stated in the BC Schedule. Final examinations will be held at the end of each quarter at fixed times. Instructors will not give examinations in advance of the regular schedule. A student who is absent from any examination held at any time during the quarter may forfeit the right to make up the examination. If, for illness or some other circumstance beyond the student's control, the student is unable to be present at any scheduled examination and has contacted the instructor on a timely basis, the student may be permitted to take such examination at a time designated by the instructor.

The final exam will be held during the period assigned by the college. Please consult the collegiate schedule at [Final Exam Schedule](#).

### **POLICIES CAVEAT**

The instructor reserves the right to change any and all classroom policies as needed to meet instructional demands. Notification of changes will be made in the classroom and via the class canvas website. Students are responsible for maintaining awareness of policies and changes.

### **ELEMENTS OF SUCCESS**

This course makes rigorous demands on both verbal and quantitative skills. It requires you to assimilate material, understand it in some depth and then apply it to various decision contexts. It should therefore not be undertaken casually. You should plan to spend at least 8 hours per week reading the chapters and completing other coursework. Following are actions to help you succeed and keep the class manageable.

How to succeed in this course:

1. Commit time before class and after class for study and review.
2. Keep up to date in all material regardless of whether you were in class or not.
3. Read assigned chapter and identify areas you do not understand.
4. Prove that you understand all of the examples in the reading material by completing all self-study problems.
5. Work problems from scratch to grasp which concepts apply and why.
6. Seek help in a timely fashion.
7. Attend class.



### ACCT 203 PRINCIPLES OF ACCOUNTING III SCHEDULE

#### Tentative Course Schedule Winter 2019

Your learning is my primary concern in this course, so I may modify the schedule if, for instance, we discover we want to spend more time on a certain topic and less on another. Please note any changes as you are responsible for keeping up with any changes.

ACCT 203			
Date	Reading	Homework due*	Topic
Thursday, January 3	Chapter 1		Introduction, Course Overview Chapter 1: Managerial Accounting and Overview
Friday, January 4	Chapter 1		Chapter 1: Managerial Accounting and Overview
Tuesday, January 8	Chapter 2	<b>Quiz Chapter 1</b>	Chapter 2: Managerial Accounting and Cost Concepts; Appendix B
Thursday, January 10	Chapter 2		Chapter 2: Managerial Accounting and Cost Concepts, Appendix B
Friday, January 11	Chapter 2		Chapter 2: Managerial Accounting and Cost Concepts, Appendix B
Tuesday, January 15	Chapter 5	Chapter 2 HW Due Exercises : 1,2,3,4,7,8,10,11, Problem : 17 Appendix 2B , 1	Review Chapter 2 HW Chapter 5: Cost Volume Profit Relationships
Thursday, January 17	Chapter 5	<b>Quiz Chapter 2 (In Class)</b>	Chapter 5: Cost Volume Profit Relationships
Friday, January 18	Chapter 5		Chapter 5: Cost Volume Profit Relationships
Tuesday, January 22	Chapter 5		Chapter 5: Cost Volume Profit Relationships
Thursday, January 24		Chapter 5 HW Due Exercises : 1,4,5,6,7,8,9,10,17	Review Chapter 5 HW Exam Review
Friday, January 25		<b>Quiz Chapter 5</b> <b>Project 1 Due</b>	<b>Project Presentations</b>
Tuesday, January 29			<b>Exam 1 Chapters 1,2,5</b>
Thursday, January 31	Chapter 3		Review Exam Chapter 3: Job Order Costing
Friday, February 1	Chapter 3		Chapter 3: Job Order Costing
Tuesday, February 5	Chapter 3		Chapter 3: Job Order Costing
Thursday, February 7		<b>No Classes</b>	<b>No Classes</b>
Friday, February 8	Chapter 10	Chapter 3 HW Due Exercises: 1,2,3,5,6,7,8,10,11 Problem: 21	Review Chapter 3 HW Chapter 10: Standard Costs and Variances
Tuesday, February 12	Chapter 10	<b>Quiz Chapter 3</b>	Chapter 10: Standard Costs and Variances
Thursday, February 14	Chapter 10		Chapter 10: Standard Costs and Variances
Friday, February 15	Chapter 13	Chapter 10 HW Due Exercises: 1,2,5,6,8,9 Problem : 9,13	Review Chapter 10 HW Chapter 13: Capital Budgeting Decisions

<b>Date</b>	<b>Reading</b>	<b>Homework due*</b>	<b>Topic</b>
Tuesday, February 19	Chapter 13	<b>Quiz Chapter 10</b>	Chapter 13: Capital Budgeting Decisions
Thursday, February 21	Chapter 13		Chapter 13: Capital Budgeting Decisions
Friday, February 22	Chapter 13		Chapter 13: Capital Budgeting Decisions
Tuesday, February 26	Chapter 11	Chapter 13 HW Due: Exercises: 1,2,3,4,7,8,11,13,14,15 <b>Quiz Chapter 13</b>	Review Chapter 13 HW Chapter 11: Performance Measurement in Decentralized Organizations (pages 482- 492) <b>Exam Review</b>
Thursday, February 28			<b>Exam 2 Chapters (3,10,13)</b>
Friday, March 1	Chapter 12	Chapter 11 HW Due Question 7 Exercise 3, 4 (#3only)	Review Exam Chapter 12: Differential Analysis, The Key to Decision making
Tuesday, March 5	Chapter 12	<b>Quiz Chapter 11</b>	Chapter 12: Differential Analysis, The Key to Decision making
Thursday, March 7	Chapter 12		Chapter 12: Differential Analysis, The Key to Decision making
Friday, March 8	Chapter 8	Chapter 12 HW Due Exercise Set A: 1,2,3,4,5,7,9,10,12	Review Chapter 12 HW Chapter 8: Profit Planning
Tuesday, March 12	Chapter 8	<b>Quiz Chapter 12</b>	Chapter 8: Profit Planning
Thursday, March 14	Chapter 8		Chapter 8: Profit Planning
Friday, March 15		<b>Project 2 Due (on-line)</b> Chapter 8 HW Due Exercises: 1,2,3,4,5,6,7,10,11, 14 (# 1 and 2 only) <b>Quiz Chapter 8</b>	Review for Exam
Tuesday, March 19		<b>No Classes</b>	<b>No Classes</b>
Thursday, March 21			<b>Final Exam: Cumulative Exam</b> <b>Chapter 1,2,5,3,10,13,8,12,11</b> <b>Final Exam Time: 9:30 –11:20am</b>