

# Accounting 203 Syllabus

## 5488 Sec. A Spring 2019

Instructor: Aron Segal

E-mail: aron.segal@bellevuecollege.edu

Phone: 425-564-2807

Office location: C207D

Office Hours: Monday 1:30pm to 3:00pm, Tuesday 8:00am to 9:30am, Wednesday 7:00pm-8:00pm (online), Friday 1:30pm to 2:30pm, and by appointment

### Course Information

**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 s/he deems necessary.

### 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.

After completing this course, students should be able to use basic accounting information to:

1. Demonstrate 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 evaluate cost terms, concepts, and behaviors as they relate to accounting systems.
3. To analyze cost-volume-profit relationships for decision making.
4. To utilize budgeting techniques, variance analysis, the balanced scorecard and other tools to measure organizational performance.
5. Create accounting models for use in decision making, capital budgeting, differential analysis and other performance measures.
6. Demonstrate "test for understanding" skills with the instructor, to assure he/she is on track with the course assignments and expectations.
7. Improve the following skills: learning, written communication, teamwork, deductive reasoning, and critical thinking

## How Outcomes will be Met

Students will complete case study assignments, homework problems, exams, quizzes, and participate in class discussions in order to improve the skills necessary for success in a business environment.

## Grading

Your grade will consist of a percentile score resulting from performance on the quizzes, exams, papers, presentations, homework problems, and classroom participation.

Grading Criteria—Numeric, per Bellevue College 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

The link to the College Grading Policy is located on page 10 of the Course Catalog: [Grading Policy](#)

## Books and Materials Required

Textbook: Managerial Accounting, 14th Edition, Garrison et.al, McGraw-Hill, 2012

Supplies: a basic, hand-held calculator; writing implement; paper for note taking

Software: Access to MSFT Excel, Word, and PowerPoint or suitable equivalents for preparation of papers, presentations, and homework

Internet: Access to Canvas required for some assignment submissions and access to class materials

Prerequisites: Acct&202 with C or better. College level reading, writing, and basic math (through fractions and percentages). Comfortable with ratios and numeric relationships.

Strongly Desired: Working knowledge of Excel, Word or equivalent, and PowerPoint or equivalent. Strong Algebra skills.

# Classroom Learning Atmosphere

## Instructor's Expectation

Nature of the Course/Instructional Method: This class is based on active learning principles in which student discussions complement instructor facilitated discussions and lectures. Students will work in teams on a regular basis. To be prepared, you will need to keep up with your reading. Class efforts will be divided as follows:

1. **Homework:** Keeping up with homework is vital to your success in this class! The instructor will assign specific homework problems for each chapter, however additional practice is encouraged. For each assignment:
  - Each student should complete or attempt ALL of the problems.
  - Instructor will check homework individually for completeness.
  - There will be a class discussion of selected items. Students and instructor will question/examine/consider/debate the solutions.
2. **Participation:** consisting of in-class exercises and discussion will give students the opportunity to demonstrate subject knowledge. Active participation in group activities is a core function in a business environment. As such, a significant portion of your grade will be sourced to such exercises. I encourage participation. Participation means providing input to the class, such as comments, observations, or opinions. Attendance itself is not graded.
3. **Quizzes/Exams/Essays:** Based on lectures/text/other—see the course schedule for the timing. Tests will be a combination of theory and problems. After completion of an exam, you are responsible to turn in the exam document and any materials used during the test. If you do not turn in everything, you may not get credit for the exam. Early exams may be arranged in advance with the instructor. Make-up exams may only be arranged if necessitated by extraordinary circumstances.
4. **Team Project:** In this class, you will be responsible for completing work as a member of a small team. NOTE: Points for the team project(s) are assigned individually and as a group. Team members will evaluate one another's contributions to the projects as a part of the grading.
5. **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. This equates to 15 hours per week for online courses. The actual amount may vary from student to student and week to week based on the course content.
6. **Instructor Hours:** This instructor's working hours are generally between 9:00 am and 4:30 pm, PST, Monday through Thursday and 9:00 am to 2pm Fridays. Exceptions to these hours may arise, however students should not expect to receive communications from the instructor outside of those times. Be aware that the duties of an instructor extend beyond those of the classroom and access to the instructor may be limited even during the working hours listed above.

## Safe Space:

Everyone has the right to

- identify (or not) as they choose
- present however they want
- speak whichever language they want
- be heard
- disagree
- participate in free discussions

Everyone has the responsibility to

- respect the voices of others
- not make personal attacks
- recognize the effect of their words on others
- realize that their experiences are not universal
- be mindful of others' issues with addiction, body image and sexual experience

Individuals failing to respect these rights and abide by these responsibilities may be referred to the Dean of Students. The instructor reserves the right to delete inappropriate communications from any public forums. If you feel that your rights have been violated or have concerns, notify me immediately.

**Classroom Etiquette:** Please **do not talk** when someone else has the floor, be that the teacher or another student. Collaborative learning is welcomed, but not when it disturbs others. If you find that the energy and enthusiasm of the classroom is too distracting, please let me know immediately.

**Tardiness Policy:** Late arrival to the classroom is disruptive to the learning environment and disrespectful of those already present within the room; therefore, it is not acceptable. Students failing to arrive in the classroom within three minutes of the scheduled start of the class, as measured by the classroom clock, will be considered as tardy. Tardy students may not interrupt the class and therefore may not enter the room. If a break is provided during class, late arrivals may enter the classroom at that time. Since accidents happen, students are provided two tardiness allowances per term. These may be used to enter the room late, without waiting for the break. In the event of extenuating circumstances, notify the instructor.

**Computer Use:** The operation of computers in the classroom can be a distraction to both the user and others. As a result, students may NOT use personal computers in class, unless authorized by the instructor. This includes tablets and smartphones, as well as traditional laptop computers.

**Team Assignment:** During the course of the quarter, you will be working with a team of peers to complete a multi-stage assignment. Doing so typically involves the sharing of schedules, files, and some personal information. Each team will have a Canvas website that it may use and customize for communication and sharing purposes. For your personal protection, it is recommended that teams make use of this tool rather than use alternative social media and web-based file sharing tools.

**Testing Periods:** No electronic devices, aside from those medically necessary and those specifically permitted by the instructor, may be utilized during any testing period. Students may not wear hats with bills protruding in front.

**Assignment Submissions:** Unless otherwise stated, all assignments are due in class and on paper. Major writing assignments will be due **via Canvas**. Submissions of such papers via any other method will **NOT** be accepted.

**Late Assignment Policy:** Assignment due dates and times will be announced in advance. Any assignment received after the specified collection time will be considered late. Early exams may be arranged in advance with the instructor. Make-up exams may only be arranged if necessitated by extraordinary circumstances. Unless prearranged with the instructor, **only team paper assignments will be accepted late. All other assignments, such as chapter problems and discussions, must be submitted on time in order to be accepted for a grade.** In the event that you will not be available when an assignment is due, the assignment must be submitted to the instructor prior to the due date and time in order to be considered as received timely.

Team papers submitted late lose 10% of their assigned grade for each day late. Those received on the due date but after the time that others have been collected will lose 10%. Thereafter, assignments will lose an additional 10% per day late. For instance, work due on a Tuesday by 5 pm, which is turned in on Thursday at 2 pm will be docked 30%. **NO ASSIGNMENTS WILL BE ACCEPTED AFTER 3 DAYS HAVE PASSED**, e.g., if due Tuesday, the late work will not be accepted after Thursday.

Should a medical problem, emergency situation, or extraordinary circumstance result in late submission, assignments may be accepted without penalty if documentation of the situation is also provided. Such documentation must come from an unrelated, third party, such as a doctor or clinic.

**Email Communication:** Electronic communication with instructors must be done through student email accounts or the Canvas messaging system only. Instructors cannot communicate with students about their course work or grades through students personal email accounts.

**Absences Policy:** 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**. For weather-related absences, please use Public Safety approved means of determining school closures. You must always be the judge of your own personal safety, and I will accept your judgment. In the event of any absence, it is the student's responsibility to obtain and/or submit missed class materials and assignments.

### **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.

## **Religious Holidays**

Students who expect to miss classes, examinations, or any other assignments as a consequence of their religious observance should be provided with a reasonable alternative opportunity to complete such academic responsibilities. It is the obligation of students to provide faculty with reasonable notice of the dates of religious holidays on which they will be absent, preferably at the beginning of the term. Students who are absent on days of examinations or class assignments should be offered an opportunity to make up the work without penalty (if they have previously arranged to be absent), unless it can be demonstrated that a makeup opportunity would constitute an unreasonable burden on a member of the faculty. Should disagreement arise over what constitutes an unreasonable burden or any element of this policy, parties involved should consult the department chair, or Dean.

## **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](#).

## **Division Statements**

By enrolling 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.

Information about Bellevue College's copyright guidelines can be found at: [College Copyright Policy](#)

This link provides a good, short summary of how to avoid plagiarism: [Avoiding Plagiarism](#)

## **Student Code 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](#)

## **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: [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 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.

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

The DRC office is located in B132 or you can call our reception desk at 425.564.2498. Deaf students can reach us by Skype: the address is **DRCatBC** (NOTE: There is no @ sign...it is actually **DRCatBC**). Please visit our website at [Disability Resource Center](#) for application information into our program and other helpful links.

### **Accessibility**

The online elements of this course are designed to be welcoming to, accessible to, and usable by everyone, including students who are English-language learners, have a variety of learning styles, have disabilities, or are new to online learning. Be sure to let me know immediately if you encounter a required element or resource in the course that is not accessible to you. Also, let me know of changes I can make to the course so that it is more welcoming to, accessible to, or usable by students who take this course in the future.

### **Public Safety**

Public Safety is located in the K building and can be reached at **425-564-2400** (easy to remember because it's the only office on campus open 24 hours a day—2400). Among other things, Public Safety serves as our Parking Permits, Lost and Found, and Emergency Notification center. Please ensure you are signed up to receive alerts

through our campus alerting system by registering at [RAVE Alert Registration](#)

If you work late and are uneasy about going to your car, Public Safety will escort you to your vehicle. To coordinate this, please phone ahead and let Public Safety know when and where you will need an escort.

Please familiarize yourself with the emergency postings by the door of every classroom and know where to go in the event of an evacuation. Your instructor will be asked if anyone might still be in the building, so check in before you do anything else. Emergency responders will search for anyone unaccounted for.

**If a major emergency occurs, please follow these three rules:**

**1) Take directions from those in charge of the response** -We all need to be working together.

**2) Do not get in your car and leave campus (unless directed to)** - Doing so will clog streets and prevent emergency vehicles from entering the scene. Instead, follow directions from those in charge.

**3) In an emergency, call 911 first, then Public Safety.**

Please do not hesitate to call Public Safety if you have safety questions or concerns at any time. You may also visit the [Public Safety](#) web page for answers to your questions.

## **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 <http://bellevuecollege.edu/classes/exams>

## **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](#) On this calendar you will find admissions and registration dates and important dates for withdrawing and receiving tuition refunds.
- [College Calendar](#) This calendar gives you the year at a glance and includes college holidays, scheduled closures, quarter end and start dates, and final exam dates.

## **Additional Information**

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 website. Students are responsible for maintaining awareness of policies and changes.

<u>Week</u>	<u>Date</u>	<u>Topic</u>	<u>Assignment Due</u>	<u>Assignment</u>
				<u>Value</u>
Ongoing			Participation	20
1	4/3/2019	Introduction and Chapter 1		
	4/4/2019	Introduction and Chapter 1		
	4/5/2019	Chapter 1	Syllabus Quiz (Canvas)	10
	4/7/2019	<b>No Class - Sunday</b>	Team Project Preview	6
2	4/8/2019	Chapter 11 pp. 482-492	Chapter 11 Questions: Qs 7,9,10	5
	4/9/2019	Chapter 11 pp. 482-492	Project Stage 1.2 Meeting Minutes (Canvas)	2
	4/10/2019	Chapter 2 and Chapter 2 appendix B	Ch 2 Questions: Qs 2,3,4,5,7,15	5
	4/11/2019	Chapter 2 and Chapter 2 appendix B		
	4/12/2019	Chapter 2 and Chapter 2 appendix B		
3	4/15/2019	Chapter 2 HW discussion	Ch 2 HW: Ex 1,3,6,8,11 & P 15 (Part 1 only)	5
	4/16/2019	Chapter 5	Ch 5 Questions: Qs 1,3,4,5,7	5
-	-	-	Project Stage 1.3 Project Organizer (Canvas)	2
	4/17/2019	Lean Manufacturing Experience Part 1		
	4/18/2019	Chapter 5		
	4/19/2019	Chapter 5		
4	4/22/2019	Chapter 5		
	4/23/2019	Chapter 5	Project Stage 2.1 Short Essay (Canvas)	7
	4/24/2019	Lean Manufacturing Experience Part 2	Project Peer Evaluation #1	3
	4/25/2019	<b>No Class - College Issues Day</b>		
	4/26/2019	Chapter 5 HW discussion	Ch 5 HW: Ex 1,5,7,8,9,10 & P 23 (Parts 1 and 2), 26 (Parts 1 and 2)	5
5	4/29/2019	Chapter 12a pp543-548	Chapter 12a Questions: Qs 11,12	5
	4/30/2019	Chapter 12a pp543-548	Project Stage 2.2 Short Essay (Canvas)	7
	5/1/2019	Lean Manufacturing Experience Part 3		
	5/2/2019	Chapter 12a HW discussion	Chapter 12a HW: Ex 5,13	5
	5/3/2019	Review	Lean Manufacturing Data Upload	3
6	5/6/2019	Mid-term Exam	Exam: Chapters 5, 11, and 12a	40
	5/7/2019	<b>No Class - Professional Dev. Day</b>	Project Stage 2.3 Short Essay (Canvas)	7
	5/8/2019	Chapter 3	Chapter 3 Questions: Qs 6,8,10	5
-	-	-	Project Peer Evaluation #2	3
	5/9/2019	Chapter 3		
	5/10/2019	Chapter 3 HW discussion	Chapter 3 HW: Ex 6,7,11,13,19 & P 21	5
7	5/13/2019	Chapter 10	Chapter 10 Questions: Qs 2,4,10	5
	5/14/2019	Chapter 10	Lean Manufacturing Project (Canvas)	20
	5/15/2019	Chapter 10		
	5/16/2019	Chapter 10 HW discussion	Chapter 10 HW: Ex 6,8 & P 9 (parts 1a and 1b), 11 (parts 1 and 2)	5
	5/17/2019	Review		
8	5/20/2019	Mid-term 2	Exam: Chapters 3 and 10	40
	5/21/2019	Chapter 12b	Project Stage 3 Paper (Canvas)	70
	5/22/2019	Chapter 12b	Project Peer Evaluation #3	0
	5/23/2019	Chapter 12b	Chapter 12b Questions: Qs 1,3,9	5
	5/24/2019	Chapter 12b		
9	5/27/2019	<b>No Class - Holiday</b>		
	5/28/2019	Presentations	Project Stage 4 Presentation (Team component)	18
	5/29/2019	Presentations	Project Stage 4 Presentation (individual component)	7
	5/30/2019	Chapter 12b	Project Peer Evaluation #4	0
-	-	-	Project Review of another Team due	5
	5/31/2019	Chapter 12b HW discussion	Chapter 12b HW: Ex 2,3,4,7,16 & P 18 (part 1),19	5
10	6/3/2019	Chapter 13	Chapter 13 Questions: Qs 2,4,6,7,10	5
	6/4/2019	Chapter 13		
	6/5/2019	Chapter 13		
	6/6/2019	Chapter 13		
	6/7/2019	Chapter 13 HW discussion	Chapter 13 HW: Ex 4,5,9 & P 16, 23, 32	5
11	6/10/2019	Chapter 8	Chapter 8 Questions: Qs 7,9	5
	6/11/2019	Chapter 8		
	6/12/2019	Chapter 8		
	6/13/2019	Chapter 8 HW discussion	Chapter 8 HW: Ex 11,13,14	5
	6/14/2019	Review	Practice Exam	10
12	6/17/2019	Review		
	6/18/2019	<b>No Class - Student Success Day</b>	All Chapter Quizzes (Canvas)	35
	6/19/2019	Final Exam - 11:30am	Exam: Comprehensive final	100
				<hr/> 500

**\*Note: This schedule is subject to change as instructional demands necessitate. Students will be notified of any changes in class. The instructor assumes no responsibility for the provision of notifications outside of those provided in the classroom. It is the responsibility of each student to remain up to date on schedule changes.**