

# Accounting 203 Syllabus

## 5492 Sec. OAS Winter 2020

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Office location: C207D

Office Hours: Tuesday 1:30pm to 3:30pm, Thursday 9:00am to 11:00am, Thursday 7:00pm to 8:00pm (online), and by appointment

### Course Information

**Please note:** 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 in 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 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 mini-lectures.

Students will work in teams on a regular basis. To be prepared, you will need to keep up with your reading. The instructor reserves the right to test you on your reading with occasional quizzes. The instructor will give overviews/detailed information where appropriate. 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.
  - Homework assignments **must** be completed in **handwritten** form for credit.
2. **Participation:** consisting of online discussions requiring students to demonstrate subject knowledge and support for their arguments. Active participation in group activities is a core function in a business environment. As such, a portion of your grade will be sourced to such exercises.
3. **Chapter Quizzes/Exams:** 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. All exams must be proctored by an instructor approved facility.
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 3pm 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. As the instructor, I reserve 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.

**Assignment Submissions:** Unless otherwise stated, all assignments are due through submission to the assignment within Canvas.

**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.

**Calculators during Examinations:** Students will be provided a basic calculator that can add, subtract, multiply, and divide for exams. They may not bring their own calculators.

**Exam Proctoring Policy:** All exams will be proctored, either by the instructor or by a third party authorized by the instructor.

Proctored exam sessions will be provided on the Bellevue College main campus at times listed in your course schedule. If you are unable to make the scheduled times, you must arrange your testing at an eligible testing center at your own cost. You must provide a stamped envelope with the instructor's address to the testing center.

If you do not live in the local area (distance over 100 miles from the Bellevue College Campus), you may request an off campus proctor. Do so using the "Off Campus Proctor Request form" which is available in the introductory module of your Canvas site. You must obtain approval from the instructor of your third party proctor **no fewer than 14 calendar days prior** to the first day of campus proctored exams. **Failure to arrange for approved proctoring in a timely fashion will result in a zero score on the exam.**

**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 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.

[Affirmation of Inclusion](https://www.bellevuecollege.edu/policies/id-4000/) (<https://www.bellevuecollege.edu/policies/id-4000/>)

## **Reasons of Faith and Conscience**

Reasonable Accommodations for Reasons of Faith and Conscience: Students who will be absent from course activities due to reasons of faith or conscience may seek reasonable accommodations so that grades are not impacted. Such requests must be made within the first two weeks of the course to the office of the Associate Vice President of Student Affairs (see Bellevue College [Policy 2950](https://www.bellevuecollege.edu/policies/id2950/)

(<https://www.bellevuecollege.edu/policies/id2950/>)). In the event you feel you are being discriminated against based on faith or conscience, you may refer to the procedures outlined in the college's [Discrimination, Harassment and Retaliation Policy 1440P](https://www.bellevuecollege.edu/policies/id-1440p/) (<https://www.bellevuecollege.edu/policies/id-1440p/>).

## **Annual Notice of Non-Discrimination**

Bellevue College does not discriminate on the basis of race or ethnicity; creed; color; national origin; sex; marital status; sexual orientation; age; religion; genetic information; the presence of any sensory, mental, or physical disability; or veteran status in educational programs and activities which it operates. Bellevue College is prohibited from discriminating in such a manner by college policy and by state and federal law. All college personnel and persons, vendors, and organizations with whom the college does business are required to comply with applicable federal and state statutes and regulations designed to promote affirmative action and equal opportunity.

Reports of gender and sex-based discrimination, sexual misconduct, or retaliation by a student should be raised with the Title IX office (see 1440P2 for contact information). In cases where the impacted party is a student and the responding party is a college employee, the Title IX coordinator will direct the matter to the Office of Human Resources (HR). All other reports, including all reports where the impacted party is an employee, should be raised with the HR. If a report is against personnel in the Title IX office or HR, it should be submitted to the president's office for referral to an alternate designee. [Equal Opportunity](http://www.bellevuecollege.edu/equal/) (<http://www.bellevuecollege.edu/equal/>)

## Confidentiality and Mandatory Reporting

As an instructor, one of my responsibilities is to help create a safe learning environment on our campus. It is my goal that you feel able to share information related to your life experiences in classroom discussions, in your written work, and in our one-on-one meetings. I will seek to keep information you share private to the greatest extent possible. However, I am required to share with the Title IX Coordinator any and all information regarding sexual assault and other forms of sexual misconduct (e.g. relationship violence, stalking) that may have occurred on campus or that impacts someone on campus. Students may speak to someone confidentially by contacting the BC Counseling Center at (425) 564-2212. The Title IX Office can be contacted at 425-564-2641 and more information can be found at [Title IX \(http://www.bellevuecollege.edu/titleix/\)](http://www.bellevuecollege.edu/titleix/). If you have any concerns, you may report to: [Report Concerns](https://www.bellevuecollege.edu/reportconcerns/) <https://www.bellevuecollege.edu/reportconcerns/>).

## 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**

Final examinations will be held at the end of each quarter at fixed times. 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 a period as specified in the course calendar within Canvas.

## **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>Assignment</u>
<u>Week</u>	<u>Date</u>	<u>Day of Week</u>	<u>Assignment Due</u>	<u>Value</u>
1	1/2/2020	Thursday	Team Membership Survey	5
	1/3/2020	Friday	Chapter 1 Homework and	10
	1/3/2020	Friday	Team Project Preview Quiz (Canvas)	6
2	1/6/2020	Monday	Introduce yourself Discussion	6
	1/6/2020	Monday	How do you measure success Discussion	6
	1/6/2020	Monday	Syllabus Quiz (Canvas)	6
	1/8/2020	Wednesday	Project Stage 1.1	5
	1/10/2020	Friday	Chapter 2 Homework and	5
3	1/10/2020	Friday	Chapter 11 Homework	5
	1/13/2020	Monday	What's the cost Discussion	6
	1/15/2020	Wednesday	Project Stage 1.2	5
	1/17/2020	Friday	Chapter 5 Homework	5
4	1/20/2020	Monday	Should we switch to commissions Discussion	6
	1/22/2020	Wednesday	Project Stage 2.1	6
	1/23/2020	Thursday	Project Peer Evaluation #1	3
	1/24/2020	Friday	Chapter 3 Homework	5
5	1/27/2020	Monday	Exam #1 Sign-up	1
	1/29/2020	Wednesday	No assignment Due	
	1/30/2020	Thursday	Practice Exam #1	5
	1/31/2020	Friday	Mid-term #1	40
	2/3/2020	Monday	Hawthorne Effects Discussion	6
6	2/5/2020	Wednesday	Project Stage 2.2	6
	2/7/2020	Friday	Chapter 10 Homework	3
	2/10/2020	Monday	What do we do Discussion	6
7	2/12/2020	Wednesday	Project Stage 2.3	6
	2/13/2020	Thursday	Project Peer Evaluation #2	3
	2/14/2020	Friday	Chapter 12 Homework	5
	2/17/2020	Monday	Exam #2 Sign-up	1
8	2/19/2020	Wednesday	No assignment Due	
	2/20/2020	Thursday	Practice Exam #2	5
	2/21/2020	Friday	Mid-term #2	40
	2/24/2020	Monday	What more should we consider Discussion	6
9	2/26/2020	Wednesday	No assignment Due	
	2/28/2020	Friday	Chapter 13 Homework	5
	3/2/2020	Monday	Which method would you use Discussion	6
10	3/4/2020	Wednesday	Project Stage 3	75
	3/5/2020	Thursday	Project Peer Evaluation #3	*
	3/6/2020	Friday	Chapter 8 Homework	5
	3/9/2020	Monday	Final Exam Sign-up	1
11	3/11/2020	Wednesday	Extra credit assignments	0
	3/12/2020	Thursday	Final Practice Exam and	10
	3/12/2020	Thursday	All Chapter Quizzes (Canvas)	40
	3/13/2020	Friday	Final Exam	100
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				465

**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.**