Accounting 203 – Course Guide

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Washington State Open Course Library Project

  
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# Important Information:

**Accounting 201 and Accounting 201 is a prerequisite for this course. In many local universities ACCT&201 and ACCT&202 are taught as one course: Financial Accounting.**

**Mode of Instruction:** This course is designed to be taught fully online. The course requires the students use Angel (or some other education platform) , CengageNow (or another homework assessment software), Collaborative / Elluminate (or another online meeting software / platform), and the discussion boards.

This course cannot be taught by someone who is not an active, engaged, and passionate instructor. Managing the discussion boards, Collaborative / Elluminate session, and the class requires a full-time commitment. In addition, I feel that a seasoned teacher would perform better with this course and the open content and CenageNow is not the perfect resource. As I tell my students: online classes are harder.

This course could be taught as a hybrid. The on-campus portion could replace Collbrative / Elluminate and the majority of the discussion boards. You may need to supplement with another writing assignment.

For on campus class the material could be used. Additional writing assignments would be necessary.

**Textbook:** The textbook I selected is NOT OER.

Book Info: Managerial ACCT by Goodwin and Alderman

Southwestern

Student purchase book through http:www.cengagebrain.com/micro/wasbctc

Instructor Shell: You must agree to adopt the book in order to get the $30 price for the course AND a copy of my CengageNow Shell. This shell has the homework assignments and exams for the course.

I chose this book because I did not feel there was a good OER book that was paired with homework assessment software. I feel that students must be able to use the homework assessment software in order to learn accounting online. I also use the homework assessment software in my on ground sections.

**Course Material:** All the material in this course not housed at CengageNow is all open course material that I have created or compiled with the permission of the authors.

**Other great OPEN sources:**

YouTube: Susan Crosson

Other textbook:  http://denniscaplan.fatcow.com/

**Prerequisite:** ACCT&201 and ACCT&202 - I do suggest the following requirements for students.

* Contact the distance learning office web page or Angel for system requirements.
* Reliable access to the Internet.
* Reliable access to the computer and a backup plan.
* An email account that you access regularly.
* Basic math skills
* College Reading Skills

**Objectives:**

1. Articulate the uses of managerial accounting data, the unique attributes of the field, and relevant terminology.
2. Describe and understand how managerial accounting is used to develop an information system for use by management in the process of making decisions.
3. Define variable, fixed and mixed cost and explain and demonstrate the flow of costs from the point of the origin to the sale of completed products.
4. Describe cost behavior and prepare analysis reports of the costs.
5. Describe the uses and applications of various cost analysis methods.
6. Explain and apply the concepts of the relationship between cost, volume, and profit.
7. Using the tools learned to this point prepare budgets, including cash budgets, budgeted financial statements, and a master budget for a manufacturer.
8. Prepare and analyze flexible budgets based on varied activity levels and actual quantities.
9. Explain the interrelationships that exist among accounting, business, information systems, ethics, and other disciplines.

I have provided a course map in the course module folder. The course map lays out the module objective and the sequence of the course.

# Course Organization:

For this course the course content is divided into weekly modules. Each week I provide the students with the following pages in Angel please see the course map or Angel shell for a sample. In some weeks I may also provide additional practices and/or quizzes.

1. Weekly Schedule
2. Read / Lecture
3. Homework and Discussion Forum

The *weekly schedule* gives the students a snapshot of the week and helps them stay on track. I have also provided a sample quarter schedule so the students have an idea what to except for the entire quarter. I have found making sure those assignments, discussions, and exams are due on the same day every week is very beneficial to the students and the instructor.

The *read/lecture* page gives the students the reading assignment from the textbook and an overview of the topic. I wrote these lectures to supplement the text, clarify a difficult concept, and provide students with some basic framework.

The *homework and discussion forums* page gives the students the specific information they need for each assignment / discussion. Students have two homework assignments and discussion boards on non-exam weeks. One exam weeks they have one of each but the points are the same each week.

Homework is completed using CengageNow and I encourage the students to discuss it. The homework settings are: students get 5 attempts and the answer is available after the due date.

I have provided you with discussion forum starters in the instructor folder. Using the starters helps students get started and enrich the overall discussion. I often tailor them to the book or questions students had in prior quarters. These starters will need to be added each week as Angel does not carry this information forward.

In addition to the above items, I meet with the students one night a week in Elluminate. I use this as a way to further build community, encourage students to ask questions, go over difficult concepts, and to discuss the current week’s topic. I have provided you with bare bones Power Point slides. This powerpoints are just a visual I use to keep me on track and topic. Some weeks I have included an example but these slides are NOT anything other than talking points. Many pages simple have a title. I have incorporated some of Dennis Caplans exercises and problem into the course.

**Future Directions of this course:**

I could continue to tweak, improve, add to, and re-engineer the course for years to come. The value of this project is I can share what I have done and let others continue on with the work!

Here are the areas I feel that are weak, need more work, or things I hope someone does.

1. An open source homework assessment software that provides students with multiple attempts and instant feedback.
2. A high quality open content textbook.
3. A more comprehensive mapping between CenageNow and Dennis Kaplan or other online resources. The problem I ran into were students complaining of to many different sources with varying terminology and preferred access points.
4. Elluminate, Instant Chat, and Tegrity would be more useful if students had a “how to” quick and dirty guide that introduced the tools.
5. There are a limited number of questions / problems for the homework with the homework assessment software. This creates a problem if students want more practice or you need to mix the assignments up.
6. The exams I provided in Cengage Now will need to be re-mixed so the answers do not become common knowledge. As with the homework the possibilities are not endless. This is an even bigger issue with the exam questions in Angel as they are not alternative questions.
7. The book is a first edition book and there are some issues with CengageNow bugs. I know these are being worked on but the sharing of them will help in the future.
8. The discussion board starters for each chapter could be revised ,condensed, and re-mixed.
9. Case problems: case problems that would provide richer discussions while practicing the bare bone concepts.

  
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