**PRINT A COPY FOR YOUR FILES!**

**Accounting 202 is a pre-requisite for this course. Please contact me ASAP if you did not receive at least a 2.0 in Accounting 202.**

**ACCOUNTING 203**

Instructor: Website: (HELP DESK)

Office: E-help:

Telephone: LMS Help in :

Email: LMS Angel Help outside :

Cengage Help: www.cengage.com/support

Office Hours: By appointment we can meet online, on the phone, or in person.

Class URLS**:** Purchase textbook: http://www.cengagebrain.com/micro/wasbctc

**Materials Required:**

###### Text: Managerial ACCT by Sawyers, Jackson, and Jenkins

###### Tools: Online website: CengageNow (provided with the purchase of the book)

###### Calculator: Must perform basic math functions (Not a cell phone)

**Computer access:** This is an online course.

See the distance learning office web page for system requirements.

*Reliable* access to the Internet; *Reliable* access to the computer and a *backup* plan; An email account that you access regularly.

**Other Tools**:

Basic computer skills; Basic math skills; Paper and pencils

**Objectives:**

This is an introductory course in managerial accounting that transfers to four year institutions.  It is commonly the last accounting class for the transfer student intent on a Bachelor’s Degree in Business/Economics fields.

At the conclusion of Accounting 203 you will have developed an understanding of the following:

* The users of managerial accounting information
* The basics of job order and process costing
* Understand and determine cost behaviors
* Prepare production and cash budgets
* Understand the basics of variance analysis

**Open Course Library Objectives:**

* Articulate the uses of managerial accounting data, the unique attributes of the field, and relevant terminology.
* Describe and understand how managerial accounting is used to develop an information system for use by management in the process of making decisions.
* 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.
* Describe cost behavior and prepare analysis reports of the costs.
* Describe the uses and applications of various cost analysis methods.
* Explain and apply the concepts of the relationship between cost, volume, and profit.
* Using the tools learned to this point prepare budgets, including cash budgets, budgeted financial statements, and a master budget for a manufacturer.
* Prepare and analyze flexible budgets based on varied activity levels and actual quantities.
* Explain the interrelationships that exist among accounting, business, information systems, ethics, and other disciplines.

**Classroom Information:**

I have listed a summary of my methods and classroom policies below. You will need to also read the How to Take This Course document. You will be tested on the syllabus and all the documents posted in this week’s folder.

This online course is **not self-paced.** In this class there are due dates for the assignments, quizzes and tests. You will need to access Angel, CengageNow, and additional online resources on a regular basis.

To communicate with me I prefer you use the discussion board, Angel e-mail, or schedule to meet online.

**I do not accept late work**. Your course outline informs you of the exact dates when your work is due; all work is due by 10:00 p.m. on its due date.

All work prepared for this class should be completed in CengageNow, in Angel, or posted to the appropriate folder in the discussion area. All work completed MUST be completed by you.

My advice to online students is plan on spending an ***average of 20 hours a week on this course***.

**Course Organization:**

Course content is divided into weekly modules. Each week’s folder will contain the following elements.

1. *Weekly Schedule:* The schedule will list all items to be completed and the due dates.
2. *Read / Lecture:*  The reading or lecture may be from the textbook or outside sources. This may be written, video segments, powerpoints, or other information
3. *Homework:* This will list the specific homework assignments to be completed using CengageNow an online homework system. In addition, some assignment may be submitted via Angel’s dropbox.
4. *Discussion Forums*: There will be one discussion forums due each week BUT you will have two due dates. The topics will be outlined at the beginning of the week.
5. *Practice:* Additional practice assignments or quizzes will be posted when appropriate.
6. *Assessment:* Learned skills will be tested with Exams in Angel and/or CengageNow as scheduled.

Angel will be used to support or classroom activities. It is critical that you have an active voice in the conversations, exercises, and examples presented in Angel and CengageNow.

**Homework and Assessment:**

For each week there will be homework worth a total of 50 points. This homework will utilize the CengageNow software that you must purchase from the text book publisher. The majority of the homework is automatically graded and corrected as you go in CengageNow; however, you may re-do any homework assignment as many times as you like to increase your score.

Please refer to the course schedule for a listing of homework assignment and expected due dates**.**

Responses that are not successfully completed on time will not be accepted.

There will be two discussion forums posted per week worth a total of 16 points. You are required to participate in each of these discussions. You will have a minimum number of posts required to earn a minimum amount of credit, not full credit. Participation should be consistent throughout the week, and not just at one setting during the week. All comments should add value to the discussion, and not repeat what has been posted previously or disregard the direction of the discussion. Please read the separate document on communication policies and expectations that I’ve posted.

Attendance is required in Weekly Elluminate sessions and is worth 8 points per week. Please watch Angel e-mail for more information.

**Testing Information:**

Please refer to the course calendar for due dates. There will also be five exams worth 100 points each.  I have set the exams to be available for three consecutive days**. All exams must be started no later than 8:30 PM on the third day.** The exams must be completed once begun. Thus you cannot begin the exam, save your work, and come back to it later, nor leave the exam site during testing. You will have one attempt and the exam will be timed.

There will be five tests as follows each exam is worth 100 points.

Test 1 Chapters 1 & 2

Test 2 Chapter 4

Test 3 Chapters 5 & 6

Test 4 Chapter 7

Test 5 Chapters 8&9

Final Exam Optional for those completing Test 1-5.

**There are no make-up tests.** If you miss a test, you will be given a comprehensive test at the end of the quarter. This option may be used to substitute for one test only. You may also take the final to replace your lowest test score. The final is not required.

**Extra Credit**:

Extra Credit is assigned at the discretion of the instructor. The extra credit may be in the form of additional work, pop-quiz, or Angel discussion. Extra credit may not be announced prior to the time it is awarded. Late and incomplete extra credit will not be accepted.

**Grade Calculations**:

Exams 5 @ 100 = 500 40%

Homework 10 @ 50 = 500 40%

Elluminate / Collaborate 10 @ 8= 80 6%

Discussions 10 @ 16 = 160 14%

Total Points 1,240

\*\*\*Items are subject to change

**Student code of conduct**:

By taking this course you are agreeing to abide by the student codes of conduct for SFCC: <http://www.spokanefalls.edu/Resources/StudentLife/StudentConductCode.pdf>. Below I have highlighted a few of the policies but this is not a replacement or a list of the code of conduct so please become familiar with the document above.

**"Classroom" Behavior Policy:**

The college classroom, both "live" and electronic, must be a working and learning environment in which adults treat each other with respect. Students who exhibit a disregard for working, learning, and adult behavior or who exhibit inappropriate use of language or disrespect for others' ideas may be asked to leave the class.

**Ethics:**

Any case of cheating will result in a course grade of 0.0. All homework and exams must be completed by you. Test must be completed by you and may NOT be discussed with anyone.

**Student with disabilities:**

Students who have documented disabilities that require accommodations in compliance with the Americans with Disabilities Act should contact the student services office as well as the instructor of the course.

**Your Current Grade:**

Your grades can be viewed as the quarter progresses. I will post the shortcut to grades under Lessons.

* Total Points- To figure out your progress, you can take your total points and divide it by the points available so far, and you will get a percentage. The chart below will then indicate your current grade.

At the completion of each week I will post your homework score and any extra credit to the Angel grade center. My goal is to have the prior week’s grades posted within a week of the due date. I will post a course announcement when grading is complete and provide you total possible points to date.

**Grading:**

**Grades below 1.0 might not be accepted by 4 year Universities, and grades below 2.0 might not be accepted if required by your major.**

Spokane Falls Community College uses a decimal grading system, the breakdown of which is given below. In addition to these grades, there are Incompletes "I", Withdrawals "W", and Instructor withdrawals "Z". An incomplete grade requires a signed contract between the student and instructor specifying what needs to be completed and when. A "W" is a student-initiated grade that occurs when a student officially drops a class. Refer to the campus calendar to determine the last day to withdraw from a class. Students who have not earned passing grades and neglect to withdraw from the course will receive a 0.0. "Z" grades will be given to those students requesting this grade at my discretion. All requests for a “Z” must be in writing and made before the last day of regularly scheduled class.

FOR THE QUARTER:

95% 4.0 83% 2.8 70% 1.5

94% 3.9 82% 2.7 69% 1.4

93% 3.8 A 81% 2.6 B- 68% 1.3 D+

92% 3.7 80% 2.5 67% 1.2

91% 3.6 79% 2.4 66% 1.1

90% 3.5 A- 78% 2.3 C+ 65% 1.0 D

89% 3.4 77% 2.2 64% 0.9

88% 3.3 76% 2.1 63% 0.8

87% 3.2 B+ 75% 2.0 C 62% 0.7 D-

86% 3.1 74% 1.9

85% 3.0 73% 1.8 Below 62% 0.0 F

84% 2.9 B 72% 1.7

71% 1.6 C-

**If you have questions about anything in this syllabus document, please post them to the discussion area so that other students can benefit from the answers.**