

Managerial Accounting 203
Summer 2009

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COURSE MATERIALS:

Textbook, Intro to Managerial Accounting (Brewer/Garrison/Noreen) 4th ed.
Homework Manager for above textbook. See below for purchase instructions.

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

Method of Instruction

This is an online course. You will need access to the Internet for assignments, lecture notes, discussing-asking-answering questions and testing. This computer access can be in your home, or a number of other locations, but **you will need to be online frequently to be successful**. It is your responsible to ensure that you have a access to this course, and thus your computer "crashing" is not a valid reason for not completing your assignments in a timely manner. You will also need to have an email account that you access regularly.

This online course is **not self-paced**. In this class there are due dates for the assignments, quizzes and tests. You will have a lot of flexibility as to the time of day you complete your work and to some extent the days you work. Still the assignments have due dates and it is not as if you can take a week off and resume taking the class.

Now, I hope I haven't chased you away. If you have reliable computer access, you don't procrastinate, and you do the assignments as required there is no reason to think that you won't do well in the class.

There are several **critical websites** that you will need for this class, the first three you will need on a repeat basis, and should bookmark.

For angel the site is: <http://angelccs.spokane.edu>

For Homework Manager the site is: http://mh7.brownstone.net/classes/ACCT_203/ (Watch if typing in this address, there is an underscore between ACCT and 203)

For Publisher Course Content the site is: www.mhhe.com/brewer4e

To register/purchase Homework Manager (you would need to purchase if you haven't already acquired the homework manager access code with your textbook) the site is: <http://www.mhhe.com/brewer4e> then click the "register or purchase access" box on the left side of the "Information Center" page. Follow the links to either register if you have the code or to purchase the code and then register.

Grading:

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 that 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.

Late Assignment Policy

Late assignments and quizzes are not accepted unless you have prior permission of the instructor. If you run into a situation where you cannot complete your assignments on time, you will need to contact me via email as soon as the situation arises, not days later. Regardless of the situation, late assignments will have a 20% automatic deduction, if a time extension is granted.

Ethics:

Any case of cheating which includes plagiarism will result in a course grade of 0.0.

Assessment

For each chapter there will be homework worth a total of 20 points. This homework will utilize software that you must purchase from the text book publisher and I will set it up to provide feedback as the correct answers. Also, at the conclusion of each week will be a short quiz worth 10 points each. These can be redone until a perfect score is achieved. Be aware the recorded grade will be the last quiz taken, which may not be your highest score. There will also be four exams worth 100 points each. I have set the exams to be available Sunday's, Monday's Tuesday's and Wednesday's. They must be completed once begun. Thus you can not begin the exam, save your work, and come back to it later. In addition, your participation is weekly discussions could earn you extra credit for answer someone else's question. No more than 15 extra credit points can be earned.

Thus this "discussion" allows you to ask questions and see them responded to before the deadline on taking quizzes and tests. I will provide more instructions on the discussion board

once you are in the site itself, but what I will be looking for is not just “me to” answers, but thoughtful questions, and responses to the questions of others.

Thus for this quarter we will have:

Homework	8 @ 20pts/ea	160
Weekly quizzes	8 @ 10pts/ea	80
Exams		<u>400</u>
Total points		640

Your Current Grade

The chart below will then indicate your current grade.

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-	

Material covered

Week One	Chapter 1	June 29 – July 5
Week Two	Chapter 2	July 6- July 12
Exam	Chapters 1 & 2	July 9, 10, 11, 12
Week Three	Chapters 5	July 13 – July 19
Week Four	Chapter 6	July 20 – July 26
Exam	Chapters 5 & 6	July 23, 24, 25, 26
Week Five	Chapter 7	July 27 – August 2
Week Six	Chapter 8	August 3 – August 9
Exam	Chapters 7 & 8	August 6, 7, 8, 9
Week Seven	Chapter 9	August 10 – August 16

(Week Eight is short due to summer quarter ending Friday August 21st)

Week Eight	Chapter 11	August 17 – August 21
Exam	Chapter 9 & 11	August 18, 19, 20, 21