

CLASS MEETING TIMES:
OFFICE:
PHONE:
EMAIL:

Online
Westminster Hall 209
(573) 592-5215
Elise.Bartley@westminster-mo.edu

REQUIRED MATERIALS: (1) *Cornerstones of Financial and Managerial Accounting 3rd Edition*; by Rich, Jones, Heitger, Mowen & Hansen; Cengage; ISBN 978-1-285-56325-1
(2) *CengageNow* online homework account.
(3) Consistent access to the Internet

GRADE DISTRIBUTION:

Exams	600 points
Memo Assignments	150 points
Homework	150 points
Quizzes	<u>100 points</u>
Total	1000 points

Grading is based on the following scale:

A = 93 - 100%	A- = 90 - 92%
B+ = 87 - 89%	B = 83 - 86%
B- = 80 - 82%	C+ = 77 - 79%
C = 73 - 76%	C- = 70 - 72%
D+ = 67 - 69%	D = 63 - 66%
D- = 60 - 62%	F = 59% and below

COURSE OBJECTIVES:

The major emphasis in this course is to develop an understanding of the fundamental concepts and principles of managerial accounting, learn related terminology and methodologies, and apply them in real world settings. The primary format of this course will be reading assignments followed by practice problems. You will then be assessed on your understanding of the topics through quizzes, homework, and memo assignments.

COURSE GOALS:

1. You will discover accounting is the “language of business”, how accounting is used to gather and communicate information about a business to managers for use in planning operations, controlling activities and making decisions.
2. You will master the basic underlying theoretical concepts of managerial accounting.
3. You will utilize and expand critical thinking skills necessary to analyze business transactions to use as decision making tools.
4. You will be able to demonstrate an understanding of managerial accounting concepts through clear communication methods.
5. You will be challenged to become a critically aware, life-long learner, and leader of character, as well as committed to the values of integrity, fairness, respect, and responsibility. Also, you will make progress toward preparing for a life of success, significance and service.

TO MEET THESE GOALS EACH STUDENT WILL:

1. Read and understand the syllabus and the requirements of this course.
2. Read textbook assignments and request clarification of any material for which is confusing.
3. Actively participate in the class by asking and answering questions (over email or through the discussion board) and completing assignments and practice problems.
4. Complete assignments on time and submit all work before the deadline. Please note that you are responsible for completing all assigned work on time, regardless of unexpected or unplanned difficulties, such as Internet problems, not understanding the material, Aplia bugs, etc.

IMPORTANT NOTES FOR AN ONLINE COURSE:

This course will have no in-class component. As such, you will be solely responsible for the pace at which you move through the material. Please note that assignments are due throughout the course of the session, but you may submit assignments prior to the due date (even days or weeks before) if you so choose. The hope is that this course will be flexible as to the time of day you focus on the course. Just because this is an online course does not mean that you can expect to get by without spending time focusing on the material. Please be sure to allow yourself adequate time to cover each topic, and utilize the resources available to you through Moodle.

EXAMS:

There will be three exams during the course of the session. Each exam will be worth 200 points. These exams will cover the chapters covered immediately before the associated exam. Please note that throughout the course, new topics build upon subject matter that comes before them in the course, so technically all exams are comprehensive. As exam dates are set at this time, any conflicts are expected to be resolved with me immediately. Exams will consist of multiple choice questions and problems, and will be timed. Exams will be administered on the day indicated within the class schedule included in this syllabus, unless otherwise noted. The exams will be open over a two day period (from Thursday at 11PM to Saturday at 11PM) for you to access and complete. It is your responsibility to ensure you have an adequate internet connection to complete the exam. Also remember that neither IT Help Services nor I may be immediately available over the weekend if you choose to wait until then to take the exam. Access to the exams is through *Aplia* software, which can be purchased bundled with the textbook or separately with an electronic book. Instructions for registration are included at the end of this syllabus. Make-up exams will not be administered.

MEMO ASSIGNMENTS:

Each chapter discussed will include an assignment of a memo regarding the concepts covered within the book material. You will be required to write a short memo summarizing an accounting principle as assigned in Moodle. These memos are expected to be concise (absolutely no longer than two type-written pages), but informative, and demonstrate your mastery of the concept. You are to approach the completion of these memos as if you have been asked to write such a memo in order to explain the assigned concept to a client or manager. Exceptional memos will be to the point and include examples that demonstrate an understanding of the concept and allow for the reader to quickly gain an understanding of the assigned topic. Your scores from the lowest two memos will be dropped from your point total, for a total of 10 memo assignments counting toward the final grade. Each memo is worth 15 points. Typed memos should be submitted to Moodle by 11PM on the date indicated within the class schedule included in this syllabus, but may also be submitted earlier. Memos are to be formatted as indicated on the class Moodle site, using Times New Roman font of size 12, and 1.5 line spacing. Comments related to your performance on the assignment will be included in the electronic document in Moodle.

HOMEWORK:

Homework includes questions and problems from each chapter. The homework will be completed and submitted online. When completing homework, make sure to allow for Internet problems, or questions that might need to be addressed prior to submission. You will have three attempts for each assignment and the attempt with the highest score will be kept for grading. The lowest two homework assignments will be dropped from scoring, for a total of 10 homework assignments counting toward the final grade. Each assignment is worth 15 points. Homework is due at 11PM on the date indicated in the class schedule included in this syllabus, but may be submitted earlier. Access to the online homework is through *Aplia* software, which can be purchased, bundled with the textbook, or separately with an electronic book. Instructions for registration are included at the end of this syllabus. Make-up homework assignments will not be administered.

QUIZZES:

Quizzes will be administered related to chapter material. Twelve quizzes will be given throughout the semester. The lowest two quiz scores will be dropped from scoring, for a total of 10 quizzes counting toward the final grade. Each quiz is worth 10 points and will be timed. You will have access to the quiz 24 hours prior to the due date and will only have one attempt. Quizzes will be completed within *Aplia* and must be complete by 11PM on the date indicated within the syllabus. Make-up quizzes will not be administered. These quizzes should be treated as an opportunity for you to assess your progress on a related topic.

EXTRA CREDIT

There is no extra credit available for this course.

COORESPONDANCE

Throughout the six week course, you will most likely have questions. I will not hold office hours, but will be available via email or my office phone to answer any questions you may have. I will do my best to respond to emails and phone calls within 24 hours during the weekday and 48 hours on the weekend. Additionally, a discussion board will be available in Moodle for your use. Participation is not required, but is strongly encouraged. This will offer a space for you to ask questions, discuss class topics, work through problems, etc. with your peers and myself.

CREDIT HOUR WORKSHEET

Federal law mandates that you be provided with an expected breakdown of the time expected to be spent in a course. I have included this schedule at the end of this syllabus. Please remember that you will receive four credit hours for the completion of ACC 216, so you are expected to spend at least 180 hours over the course of the semester on this course. Please note that the hour breakdown is an estimate. Your commitment may or may not exactly match the outline, as it should only be used as a guide.

MAKE-UP POLICIES:

You are expected to notify me of any situation that might impact an assignment or exam as soon as the duty arises. Make up exams will not be given without prior arrangements; no exceptions will be made. If you miss an exam, you will be expected to take a 320 point comprehensive final at the culmination of the class. This exam will then replace the score for the missed exam, as well as the fourth exam.

ATTENDANCE AND PARTICIPATION:

As this is an online course, attendance and participation are not officially factored into the course grade. However, you are expected to participate in the course through the completion of assignments and the use of the discussion board. Additionally, you are responsible for all material and announcements made on Moodle, no exceptions.

NETIQUETTE:

Just as in an in-person class, respect is required for an online class. Please respect both me and one another, remembering that in an online environment, it is much easier for comments to be perceived as hurtful, even though that is not the intent. Use caution when interacting electronically, and use your best judgment when posting questions or responding to comments within this class.

COLLEGE-WIDE POLICES AND PROCEDURES:

All faculty and students are required to follow the college's Honor Code, the ADA policy statement, college-wide policies prohibiting harassment and discrimination, the College Duty policy, and the Emergency Procedures. These policies can be found in the *Faculty Handbook*, Appendix R (hardcopy and on the Westminster College website), the *Faculty Advisor Handbook*, and the *Student Life Handbook*.

GENERAL NOTES:

The deadline to drop this course is June X, 2014. If you require technical assistance with Moodle, please contact Westminster College IT via the dedicated Summer Online phone line. This number to reach them is (573) 416-0050. If you have technical problems with the Apla software, please contact Customer Support through the case submission in Apla.

SUGGESTED CLASS SCHEDULE:

Refer to the schedule below for assignment due dates. I have included suggestions for content you may cover each day. Remember the daily content is a suggestion, but the assignment due dates are non-negotiable. Due to unforeseen circumstances, this schedule may change. Please note that any announcements made on Moodle will override this schedule.

Date	Day	Content	Assignment
6/1/2015	M	Chapter 13	
6/2/2015	T	Chapter 13	
6/3/2015	W	Chapter 13	Chapter 13 Homework & Memo Due
6/4/2015	R	Chapter 14	Chapter 13 Quiz Due
6/5/2015	F	Chapter 14	
6/6/2015	Sa	Chapter 14	Chapter 14 Homework & Memo Due
6/7/2015	Su	Chapter 15	Chapter 14 Quiz Due
6/8/2015	M	Chapter 15	
6/9/2015	T	Chapter 15	Chapter 15 Homework & Memo Due
6/10/2015	W	Chapter 16	Chapter 15 Quiz Due
6/11/2015	R	Chapter 16	
6/12/2015	F	Chapter 16	Chapter 16 Homework, Memo & Quiz Due
6/13/2015	Sa	Exam One (Chapters 13 - 16)	
6/14/2015	Su		
6/15/2015	M	Chapter 17	
6/16/2015	T	Chapter 17	
6/17/2015	W	Chapter 17	Chapter 17 Homework & Memo Due
6/18/2015	R	Chapter 18	Chapter 17 Quiz Due
6/19/2015	F	Chapter 18	
6/20/2015	Sa	Chapter 18	Chapter 18 Homework & Memo Due
6/21/2015	Su	Chapter 19	Chapter 18 Quiz Due
6/22/2015	M	Chapter 19	
6/23/2015	T	Chapter 19	Chapter 19 Homework & Memo Due
6/24/2015	W	Chapter 20	Chapter 19 Quiz Due
6/25/2015	R	Chapter 20	
6/26/2015	F	Chapter 20	Chapter 20 Homework, Memo & Quiz Due
6/27/2015	Sa	Exam Two (Chapters 17 - 20)	
6/28/2015	Su		
6/29/2015	M	Chapter 21	
6/30/2015	T	Chapter 21	
7/1/2015	W	Chapter 21	Chapter 21 Homework & Memo Due
7/2/2015	R	Chapter 22	Chapter 21 Quiz Due
7/3/2015	F	Chapter 22	
7/4/2015	Sa	Chapter 22	Chapter 22 Homework & Memo Due
7/5/2015	Su	Chapter 23	Chapter 22 Quiz Due
7/6/2015	M	Chapter 23	
7/7/2015	T	Chapter 23	Chapter 23 Homework & Memo Due
7/8/2015	W	Chapter 24	Chapter 23 Quiz Due
7/9/2015	R	Chapter 24	
7/10/2015	F	Chapter 24	Chapter 24 Homework, Memo & Quiz Due
7/11/2015	Sa	Exam Three (Chapters 21 - 24)	

CREDIT HOUR WORKSHEET:

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Week	“Class Time”	Reading	Discussion	Assignments and Written Work	Exams	Other	Total Student Time
6/1-6/7	8	8		8	4		28
6/8-6/14	8	8		8	8		32
6/15-6/21	8	8		8	4		28
6/22-6/28	8	8		8	8		32
6/29-7/5	8	8		8	4		28
7/6-7/12	8	8		8	8		32
Totals	48	48		48	36		180

How to access your CengageNOW course

SO 2015 ACC 216

Instructor(s): Elise Bartley
Start Date: 06/01/2015

What is CengageNOW?

CengageNOW is a powerful resource for Success!

CengageNOW includes a variety of tools--all combined in one easy-to-use resource designed to improve your grades. Some resources get you prepared for class and help you succeed on homework, and others show you specific areas where you can work to improve. Get Started Today!

Registration

1. Connect to <http://login.cengagebrain.com/course/E-TWQN3BCB5FP8Q>
2. Follow the prompts to register your CengageNOW course.

Payment

After registering for your course, you will need to pay for access using one of the options below

Online: You can pay online using a credit or debit card, or PayPal.

Bookstore: You may be able to purchase access to CengageNOW at your bookstore. Check with the bookstore to find out what they offer for your course.

Free Trial: If you are unable to pay at the start of the semester you may choose to access CengageNOW during your free trial. After the free trial ends you will be required to pay for access.

Please note: At the end of the free trial period, your course access will be suspended until your payment has been made. All your scores and course activity will be saved and will be available to you after you pay for access.

If you already registered an access code or bought CengageNOW online, the course key to register for this course is: **E-TWQN3BCB5FP8Q**