

RAPPAHANNOCK COMMUNITY COLLEGE
Syllabus for
ACC 225 66/67 Managerial Accounting (Interactive Video)
Spring Semester 2012

(The Course of Study is subject to change at the discretion of the instructor)

INSTRUCTOR CONTACT INFORMATION:

Instructor Name: Pradeep Ghimire, Associate Professor

On-campus Office Hours (Phone, Email, Visit):

Mondays 11:00 am – 12:20 pm & 2:50 pm – 3:15 pm, Tuesdays By appointment only, Wednesdays 11 am – 12:20 pm, 2:50 pm – 3:15 pm & 4:30 pm – 5:30 pm, Thursdays 11:45 am – 12:20 pm & 1 pm - 6 pm
Other times by appointment.

Virtual Online Office Hours (Email):

Mondays, Tuesdays, Wednesdays, Thursdays: same as above and Fridays 9:00 am. – 3:00 pm.

Office Location: 108C (Glenns)

Office Phone: 804-758-6772

Fax: 804-758-3852

Email Address: pghimire@rappahannock.edu

Website: <http://www.rappahannock.edu/pghimire/>

Course Description:

This course presents the preparation, analysis, and interpretation of accounting data for managerial decision making. It includes cost control, capital budgeting and price decisions. Prerequisite: ACC 211 or ACC 212 or equivalent.

Course Credit:

3 credit hours

Course Objectives:

This course is designed to provide a basic understanding of locating and using accounting information to aid decision making. It also provides factual information necessary to recognize and solve accounting/managerial problems using analysis and evaluating skills to adapt to changing social and economic conditions.

Methods of Instruction:

Lectures will be minimized. Extensive examples through utilization of questions and problems in the text, homework, readings, AV materials, Interactive Video, and Blackboard, and class discussion will occur in the classroom.

Instructional Materials:

Textbook - Managerial Accounting, 5 ed., by Jackson, Sawyers, and Jenkins, South-Western/Cengage Learning, 2009. ISBN # 0-324-66385-4.

Blackboard - See your Blackboard Website for this course by logging into your Blackboard account at <https://rcc.my.vccs.edu/> for additional material, assignments, quizzes, tests, and other information about this course. Students are strongly advised to check Blackboard frequently and will be held accountable for all materials posted therein.

Supplies and Equipment – Pencil, pen, eraser and calculator.

DATES TO REMEMBER:

Be sure to look in Blackboard under the RCC tab for the Dates to Remember.

Classes Begin: January 9

Last Day to Add/Drop and receive a refund: January 24

Last Day to Withdraw and receive a W: March 23

Spring Break, College open; no classes: March 12-17

Classes End: April 28

Final Exams: May 1-4 and May 7

TESTING PROCEDURES:

Ten quizzes will be given online. Make sure you are in a location that will provide a stable connection to the Internet. Four tests will be in-class tests administered in the classroom during the regularly scheduled class time.

CRITERIA FOR GRADING OF STUDENT AND MEANS TO BE USED

The following material is available to students to accumulate points which may be applied toward successful completion of the course. All items on this list are necessary for successful completion of the course.

<u>ITEM</u>	<u>NUMBER OF ITEMS AVAILABLE</u>	<u>POINT VALUE FOR EACH ITEM</u>	<u>TOTAL POINTS AVAILABLE</u>
Homework & Extra Credit.....	10 chapters.....	2 points each.....	20
Multiple Choice	10 chapters.....	1 point each.....	10
Quizzes.....	10.....	4 points each.....	40
Tests.....	4.....	10 points each.....	40
Total Possible points.....			110

Homework/Extra Credit (CengageNOW Express): Selected end-of-chapter material from the exercises, and problems assigned by the instructor. Assignments may be found on the Blackboard Website under CengageNOW Express (web tool for homework). It is highly recommended that you read the assigned chapters first and then do the homework in CengageNOW Express. You will see above that 10 points out of 20 Homework points brings the total possible points for the course above 100 (to 110). You may consider those 10 points to be extra credit.

You may do a homework assignment over as many times as you wish until the deadline. However, most assignment questions are algorithmic. That means that if and when you do an assignment over, you will usually find the same problem with slightly different numbers. The final grade received for a homework assignment will be the highest grade received of all your attempts. Also if you believe that there is an error in the key which has caused a correct answer to be graded incorrectly you are urged to petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that assignment had it been graded correctly.

The deadline for homework is listed on your Cengage website. After that date, the homework/extra credit will no longer be available on your website. No additional source of credit (including additional homework, "retake", additional extra credit, or "take home" tests) is available.

Multiple Choice Assignment: All questions under multiple choice at the end of each chapter (Chapter 2 through Chapter 11). **Multiple Choice Assignments are due by email before the beginning of class on the date the particular chapter is scheduled to be covered in the class (See below Course Content, Learning Sequence and Schedule).** To do well in this course, a student must commit to becoming an "active learner" at each class session. This requires that you read the assigned chapter, come to the class regularly, and be well prepared to discuss assigned readings/chapters. It represents 10 points of your total grade.

Quizzes: Ten quizzes will represent 40 points of your total grade. All 10 quizzes will be available only online on your Blackboard Website. **Quizzes may be taken as many times as you wish until the deadline for that quiz has passed.** The final grade awarded will be the highest grade of all attempts for that quiz. Quiz questions are selected at random from the test bank. Therefore, each time a quiz is taken, the questions will be different. Also, if you believe that there is an error in the test bank which has caused a correct answer to be graded incorrectly you may simply retake the quiz or, if not wishing to retake the quiz, may petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that question had it been graded correctly. The only notification you will receive of the correction is when you see the revised grade in your grade book. No quiz will be examined in this way for

error without a specific request to examine a specific question. The request must include your name, the class you are in, and both the quiz and question number under consideration.

Quizzes are not password protected and can be taken anywhere and at any time without supervision. Therefore, they may be taken "open book". However, when the deadline for that quiz has passed, it will no longer be available for credit. Watch your deadlines carefully. They are the same deadlines as the deadlines for the homework on the corresponding chapters. The deadlines for quizzes are listed on your Blackboard website.

Tests: All four tests will be administered in the classroom during our regularly scheduled class time. These four tests will represent 40 points of your total grade. Students are expected to be present the day of the in-class test. If you know you will miss an in-class test you must contact me before the test is given to obtain permission for the make-up test. Each of the tests is worth equal points. All four tests are **closed book** only. No additional materials are available to you except a calculator, scratch paper and pen/pencil. If you miss a test for any reason you may make up that work by submitting extra credit work before the deadline (Homework/Extra Credit - See above). Please see below for the test deadlines under "Course Content, Learning Sequence and Schedule".

Grading will be cast on a 10-point scale as follows:

91 - 100	=	A
81 - 90	=	B
71 - 80	=	C
61 - 70	=	D
0 - 60	=	F
*Incomplete	=	I

*Incomplete as a grade: An incomplete will be awarded only when the student has circumstances beyond their control. To be eligible to receive "incomplete" as a grade (an I) the student must have at least 61% at the time the request is made. Any work which has already been missed because the deadline for that work has expired, will not be allowed for submission during the period of the incomplete. Only work still eligible will remain eligible during the following semester when the student is completing the coursework.

COURSE CONTENT, LEARNING SEQUENCE AND SCHEDULE

Monday January 9, 2012 – Wednesday, February 8, 2012

Chapter 2 – The Roles of Managerial Accounting Information

Chapter 2 - Multiple Choice Assignment (deadline: before the class meets on Wednesday, January 11)

Chapter 2 - Homework/Extra Credit (deadline posted on Cengage)

QUIZ on Chapter 2 - available on Blackboard; can be taken anywhere; deadline posted on Blackboard

Chapter 3 – Product Costing: Manufacturing Processes, Cost Terminology, and Cost Flows

Chapter 3 - Multiple Choice Assignment (deadline: before the class meets on Wednesday, January 18)

Chapter 3 - Homework/Extra Credit (deadline posted on Cengage)

QUIZ on Chapter 3 - available on Blackboard; can be taken anywhere; deadline posted on Blackboard

Chapter 4 – Cost Behavior and Relevant Costs

Chapter 4 - Multiple Choice Assignment (deadline before the class meets on February 1)

Chapter 4 Homework/Extra Credit (deadline posted on Cengage)

QUIZ on Chapter 4 - available on Blackboard; can be taken anywhere; deadline posted on Blackboard

TEST 1 – CHAPTERS 2, 3 & 4 (administered in the classroom during our regularly scheduled class time on Wednesday, February 8)

Monday, February 13, 2012 – Wednesday, March 7, 2012

Chapter 5 – Job Costing, Process Costing, and Operations Costing
Chapter 5 - Multiple Choice Assignment (deadline before the class meets on February 13)
Chapter 5 Homework/Extra Credit (deadline posted on Cengage)
QUIZ on Chapter 5 - available on Blackboard; can be taken anywhere; deadline posted on Blackboard

Chapter 6 – Activity-Based Costing
Chapter 6 - Multiple Choice Assignment (deadline before the class meets on February 20)
Chapter 6 Homework/Extra Credit (deadline posted on Cengage)
QUIZ on Chapter 6 (available on Blackboard; can be taken anywhere; deadline posted on Blackboard)

Chapter 7 – Cost-Volume-Profit Analysis
Chapter 7 - Multiple Choice Assignment (deadline before the class meets on February 29)
Chapter 7 Homework/Extra Credit (deadline posted on Cengage)
QUIZ on Chapter 7 - available on Blackboard; can be taken anywhere; deadline posted on Blackboard

TEST 2 - CHAPTERS 5, 6 & 7 (administered in the classroom during our regularly scheduled class time on Wednesday, March 7)

Spring Break, College open; no classes: March 12-16

Monday, March 19, 2012 – Wednesday, April 4, 2012

Chapter 8 – Variable Costing for Decision Making
Chapter 8 - Multiple Choice Assignment (deadline before the class meets on March 19)
Chapter 8 Homework/Extra Credit (deadline posted on Cengage)
QUIZ on Chapter 8 - available on Blackboard; can be taken anywhere; deadline posted on Blackboard

Chapter 9 – Relevant Costs and Product Planning Decisions
Chapter 9 - Multiple Choice Assignment (deadline before the class meets on March 26)
Chapter 9 Homework/Extra Credit (deadline posted on Cengage)
QUIZ on Chapter 9 - available on Blackboard; can be taken anywhere; deadline posted on Blackboard

TEST 3 - CHAPTERS 8 & 9 (administered in the classroom during our regularly scheduled class time on Wednesday, April 4)

Monday, April 9, 2012 – Wednesday, May 2, 2012

Chapter 10 – Long-Term (Capital Investment) Decisions
Chapter 10- Multiple Choice Assignment (deadline before the class meets on April 9)
Chapter 10 Homework/Extra Credit (deadline posted on Cengage)
QUIZ on Chapter 10 - available on Blackboard; can be taken anywhere; deadline posted on Blackboard

Chapter 11 – The Use of Budgets in Planning and Decision Making
Chapter 11 - Multiple Choice Assignment (deadline before the class meets on April 18)
Chapter 11 Homework/Extra Credit (deadline posted on Cengage)
QUIZ 10 – Chapter 11 (available on Blackboard; can be taken anywhere; deadline posted on Blackboard)

TEST 4 – CHAPTERS 10 & 11 - administered in the classroom in the final exam week (May 2)

Deadlines: Be careful! All work in this course has a deadline. Watch your deadlines listed below under 'Course Content, Learning Sequence and Schedule' and on the Blackboard Website tab "Graded Course Materials" carefully. Once the deadline for a homework assignment or quiz or test has passed, that material will no longer be available for credit.

Punctuality: The class begins on January 9 and ends on May 2. Each homework, quiz, and test has a due date. Please complete each by the due dates. It is important for each student to be punctual in completing assignments and taking quizzes and tests on time to be successful in this course.

GUIDELINES FOR COMMUNICATIONS: Email: (1) In the subject line always include your full name, ACC 225 66/67 and Quiz/Homework/Test; (2) Remember without facial expressions some comments may be taken the wrong way. Be careful in wording your emails; (3) Use standard fonts; (4) special formatting such as centering, audio messages, tables, html, etc. should be avoided unless absolutely necessary to complete an assignment or other communication; (5) Respect the privacy of other class members.

Netiquette, Or How to Mind Your Manners When Using E-Mail

<http://www.albion.com/netiquette/corerules.html>

ADDITIONAL INFORMATION AND RESOURCES:

Please check the Blackboard FAQ's in your course. If you need additional Blackboard support, please go to <http://www.rappahannock.edu/distancelearning/onlineresources.shtml>. If you have more questions, please email rcchelp@rappahannock.edu.

INFORMATION ON CITING WORKS:

Copyrighted material must be cited appropriately. For information on citing works, please go to the following websites:

Creative Commons (<http://www.creativecommons.org>)

teAchnology (http://www.teachnology.com/teachers/lesson_plans/)

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SYLLABUS CHANGES:

The instructor reserves the right to modify this syllabus. Any necessary changes to the course syllabus will be announced in the class or sent to the student by e-mail or posted on the Blackboard.

ACADEMIC INTEGRITY:

In addition to good academic performance, students should exhibit honesty and integrity. If there is any question that academic honesty and integrity are not honored, students may be required to redo assignments in the presence of an instructor. Proof of dishonesty, including plagiarism, will make students subject to disciplinary action. Please consult Student Handbook portion of your college catalog for more information.

STUDENT CONDUCT:

You are expected to conduct yourself in a way which enhances the learning process and not in a way which disrupts the learning process. Refer to the Student Handbook portion of the College Catalog. An act of class disruption that go beyond the normal rights of students to question and discuss with the instructors the educational process relative to subject content will not be tolerated. Students are expected to arrive on time for class and to be prepared with their textbook, writing instrument, calculator, and notebook etc. It is disruptive to the entire class when someone arrives late. If you are absent or late you are responsible for getting the course notes, and handouts missed. You can check the syllabus, and Blackboard site to see what information was delivered in class on that day.

IN CLASS ELECTRONIC DEVICES:

Cellular phones, pagers, CD players, MP3 players, and similar devices are prohibited in the class room. If you have a cell phone in your possession, it must be turned off or in silent mode during class. If your

phone rings during class, you will be asked to leave and you will receive a zero for that day's work and you will not be permitted to return to class that day.

HONOR CODE:

Rappahannock Community College has an Honor System whose purpose is to strengthen the student's foundations for academic achievement by establishing guidelines for personal conduct. It is the responsibility of students to be aware of the rules and to monitor the activities of their peers with respect to the Honor Code and report any violations thereof (Reference the Student Handbook).

ATTENDANCE POLICY OR CLASS PARTICIPATION:

Students are expected to attend all regularly scheduled classes for which they are registered. Should absences be necessary, students are responsible for the material covered during the absences. Faculty cannot grant requests for excessive amounts of make-up material, and they may request written documentation detailing the reason for the absences. Excessive absences make it almost impossible for a student to meet the academic objectives of a course; they frequently cause a student to receive a lower grade, even though, the absences were unavoidable. There is usually a direct relationship between frequency of attendance and the final grade in the course.

Rappahannock Community College requires each faculty to take attendance each class period. This data is available for verification of attendance by the appropriate governmental agencies and educational accrediting organizations. There is usually a direct relationship between frequency of participation and the final grade in the course.

WITHDRAWAL POLICY:

Faculty Reporting of No Shows and Withdrawal for Nonattendance: Students who are registered for a course, but do not attend or make contact with the instructor during the drop/add period must be reported to the Admissions and Records Office. The "no show" students will be dropped from the course roster by the Admissions and Records Office.

Up until the withdrawal date for the semester, students who stop attending a course, miss more than 20 percent of the class, or fail to maintain contact with the instructor must be withdrawn by the course instructor.

Student Withdrawal from a Course: A student may withdraw from a course without academic penalty any time before the deadline (see the published class schedule). For withdrawals after nine weeks, the student will receive a grade of "F" except under mitigating unavoidable circumstances which must be documented through the Dean's office.

EVALUATION AND BASIS FOR REVISION OF COURSE:

A formal Student Opinion Survey will be made available to each student on their Blackboard Website near or at the end of the semester. This survey is completed anonymously and results are given to the faculty member in an anonymous summary format. The results of the survey are used to improve course delivery and course content.

EMERGENCY EVACUATION PLAN:

In each classroom, laboratory or other places where students are assembled for the purpose of instruction, a fire evacuation plan will be posted indicating the direction of travel from the room in the event it becomes necessary to evacuate the building as a result of fire or other emergency. This plan will be posted in a conspicuous place near the exit from the room.

Whenever the fire alarm sounds, the building will be evacuated. The instructor will ensure the fire door is closed upon leaving the area (doors with automatic closures on them). Instructors are also responsible for assisting disabled students.

If a classroom does not have an evacuation plan posted, the student or instructor should notify the academic dean.

SPECIAL REQUEST:

It is important to RCC that all students have a learning environment that is conducive to their needs. Therefore, any student who feels that they may need some type of accommodation in order to make this class a successful setting, should go to the Counseling Office on either campus for information about applying for services and accommodations. You will need to provide current documentation of your disability and recommended accommodation for that disability. For additional information refer to "Student Services" on the RCC website and look for "Students with Disabilities."

COLLEGE CLOSING INFORMATION:

The College will be open unless an official closing is announced. If it is necessary to cancel or delay the opening of the college, the decision will be announced over radio and television stations serving the college region.