Spring 2018 Syllabus

Accounting 311 Online # 14892: Managerial Accounting

**COURSE INFORMATION**

<table>
<thead>
<tr>
<th>Instructor:</th>
<th>Kathryn Morgan-Nance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email:</td>
<td><a href="mailto:morgank@crc.losrios.edu">morgank@crc.losrios.edu</a></td>
</tr>
<tr>
<td>Phone:</td>
<td>Office: 916-691-7531</td>
</tr>
<tr>
<td></td>
<td>Voicemail will also forward as email; please leave detailed message.</td>
</tr>
<tr>
<td></td>
<td>Emergencies only, please: 916-803-7265</td>
</tr>
<tr>
<td>Office:</td>
<td>SOC #118, 8401 Center Parkway, Sacramento, CA 95823</td>
</tr>
<tr>
<td>Office Hours:</td>
<td>On campus: TT: 9:50 - 11:00 am; 3:35 – 3:50 pm</td>
</tr>
<tr>
<td></td>
<td>Online (email/appointment): MW: 4:30 - 5:50 pm</td>
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<tr>
<td>Class Meeting Times:</td>
<td>Online - course opens Saturday, January 13th, 2018</td>
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<tr>
<td>Course Website:</td>
<td>Canvas (<a href="http://canvas.losrios.edu">http://canvas.losrios.edu</a>)</td>
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**COURSE SCHEDULE**

The course schedule which accompanies this syllabus outlines the content that will be covered in the course. Please consult it for an outline of the week’s topics, including the chapters to be covered, and due dates for homework assignments, quizzes, cases, and exams. You are responsible for knowing all due dates. Please note that the course schedule represents the approximate schedule for the course, and the instructor may modify it if necessary. You are responsible for noting any changes that are communicated through the course website or email.
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**COURSE DESCRIPTION**

This course is the study of the use and reporting of accounting data for managerial planning, cost control, and decision-making purposes. The course includes broad coverage of concepts, classifications, and behaviors of costs. Topics include cost systems, the analysis and use of cost information, cost-volume-profit analysis, contribution margin, profit planning, standard costs, relevant costs, capital budgeting, and statement analysis.

- Units: 4 semester units, 72 hours LEC
- Courses transferable to: CSU/UC
- **Prerequisites:** Accounting 301 with a “C” or better
- Advisory prerequisites: ACCT 101; BUS 105; MATH 120, or Math 125

**STUDENT LEARNING OUTCOMES AND OBJECTIVES**

*Upon completion of this course, the student will be able to:*

SLO 1: ANALYZE FINANCIAL STATEMENTS AND FINANCIAL CONDITION USING SOLVENCY AND PROFITABILITY ANALYSIS BASED ON HISTORICAL AND CURRENT DATA

SLO 2: EVALUATE AND APPLY ACCOUNTING CONCEPTS MANAGERS USE FOR PLANNING, CONTROL, AND DECISION MAKING

- Determine the profit-maximizing price; determine price based on absorption or variable cost; markup percentages; target costs; billing rates.
- Analyze capital budgeting decisions using several quantitative tools including present value and net present value, internal rate of return, cost of capital, as well as incremental costs vs. total costs.
- Evaluate investment decisions in order to determine whether to keep or replace equipment, drop or retain product line or organizational segment, and make or buy product.

SLO 3: ACCOUNT FOR COSTS USED IN MANUFACTURING AND SERVICE OPERATIONS AND ANALYZE THE BEHAVIOR OF THE TYPES OF COST

- Apply responsibility accounting; determining cost and profit centers; assigning revenues and costs to responsibility centers; evaluating managers of responsibility centers.
- Prepare budgets for sales, production, direct materials, direct labor, overhead, inventory, selling/administrative expense, and cash.
- Recall and use job order cost systems and process costing methods.
- Prepare process cost journal entries; compute equivalent units of production.
- Recognize and use Activity Based Costing and traditional costing systems; unit-level, batch-level, product-level, customer-level, and organization-sustaining costs; allocate costs to pools.
• Allocate service department costs to other departments using the direct method and the step method.

SLO 4: IDENTIFY THE ETHICAL IMPLICATIONS INHERENT IN MANAGERIAL ACCOUNTING AND REPORTING AND BE ABLE TO APPLY STRATEGIES FOR ADDRESSING THEM

** It requires a lot of practice to accomplish these goals: to help you do so, a number of homework exercises are assigned for every chapter**

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**GETTING STARTED**

**Getting Started**

Because this course meets entirely online, most communication will occur using tools available within the Canvas course website. We also use McGraw-Hill’s **Connect** to supplement our Canvas course.

You must complete the following by 11:59 on Tuesday, January 16th, 2018 to retain your position in the class:

1. **Email me.** I will contact you via your Los Rios Gmail account with email instructions the week before the semester starts.

2. Complete the **mandatory online orientation** in Canvas, including registration and activities in McGraw-Hill’s Connect website.

Students who do not complete these requirements will be **dropped** from the course on the following day; wait list students will be issued permission numbers, and may be granted up to two additional days to fulfill all the Orientation tasks.

**Mandatory Online Orientation**

All enrolled online students must log into the course Canvas website, [http://canvas.losrios.edu](http://canvas.losrios.edu), and complete the course Orientation by 11:59 p.m. on **Tuesday, January 16th, 2018**, to remain enrolled in the course. Canvas supports recent releases of **most browsers**.

The course orientation is located in the **Modules** area of our Canvas course website. You can access the Modules area by using the link on the menu at the top left of the course homepage. You will earn your first 35 points by completing the orientation steps by the due date and time posted in the class schedule, including a discussion board post and orientation quizzes for Canvas and McGraw-Hill’s Connect. The course schedule may also be found by navigating to the “Syllabus” link on the top left of the course homepage in Canvas.

**Class Participation**

I expect you to login to our class a minimum of two times per week. A checklist is available in the Content area for each week’s activities to help you stay on track. In general, each week we will complete a chapter in the textbook. The typical week follows the same pattern:

- Course materials become available in the Content area of Canvas on Saturday. I will make every attempt to provide materials a day early for those of you who want to get a head start.

- Course materials will include a weekly overview and checklist, instructor lecture videos and handouts, real world information, templates and/or instructions for exercises, and tips.
• Point earning assignments related to the current chapter are due.
• NO late assignments are accepted.

Grading and Feedback
• Homework assignments, LearnSmart, Interactive Presentations, Case Studies, Chapter Quizzes and Exams will be completed in, and scored by, the Connect website that accompanies the textbook. You will be able to review your scores on the Connect website within one business day of each due date. Your Canvas grade typically will be updated by the instructor within five business days of each due date.
• Graded Canvas discussion board postings will typically be scored by your instructor within five business days of each due date, and feedback will be provided at that time.

COMMUNICATION POLICIES

Email: Student Gmail
Your email address is your unique “w” student id number@apps.losrios.edu (i.e. w0000000@apps.losrios.edu). I will be sending you email including class updates and reminders at this address, so please check it regularly. If you prefer to forward Gmail to your private email address, the following links will help:

• Written Instructions
• Video Instructions
• Frequently Asked Questions (FAQs)

Contacting the Professor
I will respond to your inquiries within 48 hours, Monday – Friday. Messages left after 12 p.m. on Friday will be answered by the following Monday. You may communicate with me as follows:

• Email: My email address is morgank@crc.losrios.edu. Email is the preferred way to communicate with me, and should be limited to personal or time-sensitive matters that cannot appropriately be posted in Discussions. You may also email to me to set an appointment with me online, on-campus, or via telephone. The subject line of your email must include the course title, section, name and reason for your email. Please use the following format: [ACCT 301, Online, Your Name, Subject Matter]. If I do not respond within 48 hours, please email me again as sometimes my spam filter blocks email. See the Get Help section at the end of the syllabus for additional Gmail resources.

• Connect Messaging: You may send me a message while you’re doing your graded homework assignments online in Connect. This option is very useful because it permits me to view your homework as it is in process, saving both of us time. This feature is available for graded homework assignments only. See the Get Help section at the end of the syllabus for additional Connect resources.

• Phone: My campus phone number is 916-691-7531. If I am not at my desk, please leave a detailed message including your name and how I can best reach you. Voice messages are
automatically forwarded to my email, so I will be able to listen to your message even if I’m not on campus. If you have an emergency, you may call or text my cell phone a 916-803-7265. Don’t forget to identify yourself!

- **Office Hours:**
  - Virtual Office Hours: During online office hours, I will be available via email or telephone, and will respond as quickly as possible. Short delays may occur if I am working with other students simultaneously.
  - By appointment: While you are welcome to stop by during my on-campus office hours, sometimes other students have already set an appointment with me. To ensure we have adequate time, please email me to set an in-person or telephone appointment. I will schedule an appointment with you within two business days.

- **Personal Questions:** Any question that relates to your individual performance in this class or other personal matters should be sent to me privately in email following the directions above, or by scheduling an appointment with me. I will not post personal information for public view.

**Modules: Weekly Overview**
I prepare a weekly overview message, and include it at the beginning of each weekly module in Canvas. The overview messages will address the current week’s content, and may also include information about current events or other matters of interest. Please be sure to read through the weekly overview and other module content each week.

**Course Notifications**
I occasionally post announcements and messages in Canvas related to course changes, homework, issues, reminders, and other matters of interest.

You are required to customize your Canvas notifications preferences to receive immediate (ASAP) notifications of messages and announcements through your email or SMS/text (or both.) You should check Announcements and the Canvas Inbox upon logging into the course to stay on top of any course developments as the occur.

Detailed instructions may be found in the Canvas Orientation, and the [Canvas Student Guide](https://community.canvaslms.com/docs/DOC-10624).

**Discussion Boards**
Discussion boards can substitute for some of the interaction that occurs between students and/or the instructor in a face-to-face classroom. As such, they can be really helpful ways of mastering course materials. Please consistently read the Discussions to see if any relate to questions you might have, and please respond when you have useful, relevant information to offer another student. However, please do not post and questions or solutions to the homework assignments, quizzes or exams. Doing so will cause you to forfeit your score. Posts that are negative, derogatory, or disruptive to the class will be removed from the course website.

You will be graded on your discussion postings several times during the semester, including the orientation discussion. More information is available in the Assignments section of this syllabus and in the class website.
Two general, student oriented discussion boards will also be available:

- **Technology & General Q&A Forum**: If you’d like to start a study group, have general course questions, questions about how to do your assignments, or anything else in Connect, ask it here. If you have significant technical issues (you can’t open or submit an assignment, for example), contact Connect customer service as described at the end of this syllabus and in Canvas.

- **Chapter & Case Study Q&A Forum**: If you have a question about course materials, and you think another student may have an answer, please post it here. Or, if you have the answer to another student’s question, go ahead and answer it! My replies will be visible to the entire class.

The instructor will read all postings, but may wait several days to respond, thus giving other students a chance to respond to their classmates.

**Canvas Site Problems**
I guarantee I am not as technologically savvy as I’d like to be. For technical problems, you have two options:

- Contact **Canvas 24/7 support** (dedicated to Los Ríos) at 916-568-3199.
- Contact the **Los Ríos Help Desk** at 1-855-321-3232
  - Monday through Thursday, 7 a.m. - 6 p.m. and Friday 7 a.m. - 5 p.m. excluding District holidays.
  - Email: lrohelp@losrios.edu

**McGraw-Hill Connect Problems**
For help with McGraw-Hill Connect, navigate to the [student success page](#), or see the additional resources provided in the Get Help section below.

**Netiquette**
We may never meet in person…but we might! Please be polite and follow our [Netiquette](#) guidelines. Thank you!
REQUIRED MATERIALS

• **Textbook Package:** *Introduction to Managerial Accounting*, 7th edition, Brewer, Garrison, Noreen, McGraw-Hill/Irwin, 2016, with **Connect**.
  
  o If you purchase this text at the CRC bookstore, it is bundled with an access card for Connect, the online e-book, homework and course content system. Students are required to purchase Connect at additional cost if the text is acquired elsewhere. Connect will be used to enhance learning and complete homework assignments, quizzes, exams and to practice. You will need access to Connect to successfully pass this course.
  
  o If you purchase the textbook from the publisher or elsewhere, be certain to also obtain an unused Connect access code for the 7th edition (see below).
  
  o You may also opt to purchase Connect online when you register for the course. This option gives you access to an e-book.
  
  o A FREE **14-day** courtesy account is available when you register for Connect. **Register** for your Connect section through the McGraw-Hill Connect link provided in our Canvas course – it is located on the left-hand menu.
  
  o If you have difficulty while registering or using Connect, please contact McGraw-Hill’s Customer Experience team at [http://www.mhhe.com/support](http://www.mhhe.com/support) or at 800-331-5094. **To avoid unexpected technical issues, please avoid waiting until the last moment to complete assignments.**

• **Computer with internet access** (high-speed preferred). Students may use CRC’s computers at several locations [on campus](https://www.crc.losrios.edu/services/labs). I recommend you develop a fall-back plan before the semester starts in the event your primary computer fails.

• **A Canvas** website will be the online classroom for this course. Use this site to find all course materials and videos, assignments, grades, instructor messages, and other items. Your grades will be posted in Canvas on a regular basis. You are expected to log into Canvas several times each week, and contact the instructor if you have questions or need help with course material.

• **Software** to read and create PDF files, such as Adobe’s **Acrobat Reader**. Students may also wish to install **CutePDF** a free PDF writer. It may be helpful to also have access to word processing and/or spreadsheet software to create and save documents, such as Microsoft Word and Excel. CRC provides each student with free access to **Google Apps** upon enrollment.

• **Gmail:** Students must access Los Rios Gmail in order to receive important email messages from the instructor and the college.

• **Need help getting started?** Additional information about getting help with Canvas, Connect, Google Apps and Gmail is provided in a section near the end of this syllabus.
METHODS OF INSTRUCTION

Methods will include lectures and demonstrations, discussion of material, and other instructor-directed activities as appropriate.

TIME COMMITMENT AND OTHER REQUIREMENTS

- **Online Learning**: This course will be conducted entirely online. You must have access to a computer with a newer operating system and a **reliable** (ideally high-speed) internet connection to successfully complete course requirements. Internet access is available in the accounting and computer labs on campus.

- **Time commitment**: Managerial Accounting is a demanding course and requires a lot of practice for most students. You will typically need to spend a **minimum** of three hours of work per week per unit of credit on course work. This amounts to at least **twelve hours per week**. **Please not underestimate this commitment**. For many students, more time will be required in order to successfully master the course content.

- **Mandatory Online Orientation**: Please log onto Canvas no later than **January 16th, 2018** to complete the mandatory online orientation.

- **Critical thinking** will be required in this course. This is especially true for the methods of instruction that involve problem solving and mathematical calculation. Determining the right answers shows that you are learning but understanding the significance of the answers means that you are fully mastering the material.

- **Personal responsibility**: *You are responsible for mastering the course content through reading the text, participating in class discussion and exercises, completing assignments and projects, and passing quizzes and exams.*

COURSE PARTICIPATION AND DROP POLICY

Regular attendance and class participation is vital to successful completion of this course. Your presence online is expected and will be counted not by taking roll but by your timely and regular contribution to discussions and other course activities. Participation in the course involves regularly logging into the course (at least 2 – 3 times per week if not daily), checking email, completing assignments, and contributing posts to classroom discussions.

**Nonattendance during first week of class**: Students are expected to log into Canvas and complete the online orientation, including discussion board “check-in” no later than **11:59 p.m. on Tuesday, January 16th, 2018**. Students who fail to do so may be dropped by the instructor.

As in a face-to-face class, any student who has missed more than six percent (6%) of class time may be dropped for excessive absences in accordance with the college’s policy¹. This equates to approximately one week of the semester.

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¹ LRCCD (Regulation R-2222) specifies that “a student may be dropped from any class when the student’s absences exceed six percent (6%) of the total hours of class time.”
For this course, absences will be counted for missed homework assignments, discussion board postings, quizzes and/or exams. The instructor may drop a student for failure to meet the attendance requirement if the student fails to complete any of the following by the due dates on the class schedule:

- The online orientation and required email to the instructor
- Two graded chapter homework assignments or LearnSmart assignments
- Two chapter quizzes or two discussion posts
- Two exams
- Any combination of the above

However, if you choose to drop the class you will need to follow the college’s official procedure through eservices or Admissions. Failure to do so may result in a failing grade.

**Assignments, Assessments and Practice Materials**

Much of your time will be spent reading the textbook and other materials, watching presentations, and assessing what you have learned. During the semester, you will complete weekly homework assignments and quizzes, take several exams, complete three comprehensive problems, and contribute to class learning using the discussion board. Interactive Presentation extra credit opportunities are provided in Connect every chapter. Additional extra-credit may be awarded at the instructor’s discretion.

**Reading and Taking Notes**

In a traditional classroom, the instructor delivers information and the students receive it. In contrast, the online classroom puts the student in charge of learning. Instead of going to lecture, you will be the one creating meaning; it will be up to you to read actively, learn from the texts and other materials, and apply that knowledge to class activities and assessments. I also recommend going beyond highlighting the text. Actively take notes, whether on separate paper or electronically. The goal is to have a handy record of your insights and learning.

Most of the chapters and appendices in the textbook will be assigned in the course schedule. *(Note: LearnSmart in Connect uses a Smartbook to help you review key points in the textbook and focus on areas to improve.)*

**Mandatory Orientation**

The mandatory online orientation is comprised of a number of tasks, and may be found in the course Canvas website, in the **Content** area. You will prepare a discussion post and reply to another student, as well as complete two orientation quizzes to earn 35 points. The password for the Canvas syllabus quiz is debit/credit.

**Exams**

Five chapter exams are scheduled to be taken in Connect. Each chapter exam will be worth 100 points. Each and every exam is an individual effort that you must complete without help from anyone else. If, in the judgment of the instructor, you complete the exam with the help of another...
student, internet or other unauthorized resources, you will receive no points for that exam. See the section below about academic integrity and ethics.

Exams will be available from 5:00 a.m. to 11:59 p.m. for one day only, as noted on the course schedule. Make-up exams are extremely rare, however, one make-up exam per student per semester may be given to you if, in the instructor's judgment, circumstances warrant. A make-up exam will only be granted to students who contact the instructor immediately upon knowledge of such a need, and make arrangements to take the exam before it is due.

**Chapter Quizzes**

Eleven quizzes are based on the chapter reading and homework assignments, and will be completed in Connect. Quizzes may include multiple choice and exercise type of questions. **The course schedule and weekly checklist provided by the instructor will specify whether a quiz or discussion post will be required.** Each quiz will be worth 15 points, and will be available for 43 hours - from 5:00 a.m. on Friday to 11:59 p.m. on Saturday, as noted on the course schedule.

Each quiz is an individual effort that you must complete without help from anyone else. If, in the judgment of the instructor, you complete the quiz with the help of another student, internet or other unauthorized resources, you will receive no points for that quiz. The lowest of the quiz scores will be dropped. If you miss a quiz for any reason, that will be your dropped score. Because one quiz is dropped, no make-up attempts will be offered.

**Discussion Board Posts**

Four graded discussion topics (in addition to the orientation post) are scheduled using the Discussion Board area in Canvas, and each will be worth 15 points. These discussions provide you an opportunity to share your knowledge and get to know other students. Discussion post topics, requirements and grading rubrics will be provided in Canvas.

To earn the 15 points, a student will contribute two posts for each topic: one primary post in response to a question posed by the instructor and at least one response to another student. The primary post will be due during the middle of the week to give students a chance to read each other's posts and craft thoughtful replies. Responses to other students will due at the end of the week. Discussion posts are due at 11:59 on the dates shown on the class schedule, and both the primary and response posts must be made by their respective due dates to earn 15 points.

**Chapter Assignments**

Two types of assignments are scheduled for Chapters 1 – 11, and 13. Every assignment will be completed in Connect, and includes for each chapter LearnSmart assignments and Exercise/Problem Sets. Each assignment will be due at 11:59 p.m. on the date shown on the course schedule. The assignments will be graded using automatic, online grading. The lowest score from each of the assignment categories will be dropped. If you miss an assignment for any reason, that will count as your dropped assignment. No late homework will be accepted, and no exceptions will be made to this policy.

- **LearnSmart** is similar to a set of personalized flash cards that adapt to each individual student's understanding of Chapter material. You will become acquainted with the Chapter by responding to a series of questions while you are also reading about the topic in the
Smartbook. You will continue to read and review until you have answered all the questions for the chapter. LearnSmart computes your score automatically based on a combination of correctness (did you select the right answer) and completeness (did you answer all the questions).

LearnSmart assignments are due mid-week (see course schedule). Each LearnSmart assignment will be worth 5 points, and the one lowest LearnSmart score will be dropped. (Note: Frequent and shorter LearnSmart study sessions completed prior to the due date will be more interesting, easier to manage and give you time to learn the material.)

- **Exercise and Problem Sets:** Each exercise/problem set will be worth 10 points, and are titled Homework (HW) in Connect. Two attempts are permitted, and the lowest score will be dropped.

  **Your homework plays an important role in helping you practice course concepts, and is a large part of your responsibility as a student. Please make time for it, and don’t procrastinate – it will greatly affect how much you learn in this class**

**Case Studies**

- Two (2) case studies will be completed in Connect during the semester. Each case study will be worth 20 points and will be based on case studies in the textbook, as selected by the instructor. Please see the course schedule for the applicable due dates. No late submissions will be accepted, and no exceptions will be made to this policy. PLEASE DO NOT PROCRASTINATE. Take advantage of the time allowed to complete the cases.

**Extra-Credit**

- **Interactive Presentations** are a relatively easy way to become acquainted with the chapter topic and assess your understanding of the material. They available in Connect for Chapters 1-11, and 13, and provide an opportunity for you to earn up to 24 extra credit points (~2.5% of your grade) while reinforcing course concepts. Each Interactive Presentation will be worth 2 points, up to the 24-point maximum, and two attempts are permitted. Each Interactive Presentation must be completed by 11:59 p.m. on the same date the chapter LearnSmart assignment is due (see course schedule).

  Additional extra credit opportunities may be awarded at the instructor’s discretion. Please take advantage of the scheduled extra credit as it is worth approximately 2.5% of the grade, and may help you attain a higher grade if you are just short a few points without it (for example, moving from a “C” to a “B”).

**Practice Materials**

Practice materials have been developed by the instructor and are provided on the Connect course site. These materials, including practice assignments, practice exams, and homework study attempts, provide the opportunity to review the material, test your knowledge and rework items that are part of the assignment with new, algorithmically-generated numbers. The practice materials are highly recommended but optional and have no point value.

- Practice assignments may include exercises that are similar to your actual homework assignments. Your homework may be easier if you try the practice assignment first.
• Practice exams were developed using questions that are similar to what you will answer on the actual exams. They are highly recommended.

• Connect “study attempts” allow you to practice your homework after the due date without affecting your grade.

**LATE WORK / MAKE-UP POLICY**

The following late work policies were established to create an equitable, consistent learning environment for all students. All course assignments are due on the date and time scheduled. No late work will be accepted. Please plan ahead and take advantage of the time allowed to complete the assignments and assessments. Do not wait until the last minute to start your work.

• **Exams:** Make-up exams are extremely rare, however, one make-up exam per student per semester may be given to you if, in the instructor's judgment, circumstances warrant. A make-up exam may be granted only to students who contact the instructor immediately upon knowledge of such a need, and make arrangements to take the exam before the exam is due and scored.

• **Chapter Quizzes:** One quiz score is dropped; accordingly, no make-up quizzes will be offered, and no exceptions will be made to this policy.

• **Assignments** include LearnSmart, Homework Assignments (Exercises and Problem Sets), Discussion Board Posts, Case Studies, and Interactive Presentation extra-credit. The lowest score for each of the LearnSmart and the Homework Assignments will be dropped. No late work will be accepted for any reason, and no exceptions will be made to this policy.

• **Internet Connectivity:** All assignments and assessments are due on the date scheduled. Students are expected to have reliable access to the internet, and a back-up plan in place in the event of an outage. Canvas and Connect websites are very reliable, but are subject to maintenance and high traffic at certain times. Students are given ample time to complete assignments, and extensions of time will not be provided because the student has technical difficulties. Due date extensions will only be granted if the website in question (Canvas and/or Connect) has a confirmed outage exceeding 12 hours. Students are encouraged to plan ahead: save your work frequently and submit your work at least 12 to 24 hours before it is due.

**GRADING POLICY**

Your grades will be posted on the “Grades” page in Canvas on a regular basis. It is your responsibility to monitor your progress in the course. It is also your responsibility to drop the course if you decide you cannot complete it. If you do not drop the course, you will be awarded the grade you earned during the semester.

Grades will be assigned based on points earned on assignments and assessments. A “C” grade (665 points or 70%) or better is required to pass this class.
<table>
<thead>
<tr>
<th>Item</th>
<th>Total Points</th>
<th>% of Grade</th>
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<tbody>
<tr>
<td>Orientation</td>
<td>35</td>
<td>4%</td>
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<tr>
<td>Chapter Exams (5 x 100 points)</td>
<td>500</td>
<td>52%</td>
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<td>Quizzes (10 x 15 points)</td>
<td>150</td>
<td>16%</td>
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<tr>
<td>Homework Assignments (11 x 10 points)</td>
<td>110</td>
<td>12%</td>
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<tr>
<td>LearnSmart Assignments (11 x 5 points)</td>
<td>55</td>
<td>6%</td>
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<tr>
<td>Graded Discussions (4 x 15 points)</td>
<td>60</td>
<td>6%</td>
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<tr>
<td>Case Studies (2 x 20 points)</td>
<td>40</td>
<td>4%</td>
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<tr>
<td><strong>Total Possible Points</strong></td>
<td><strong>950</strong></td>
<td><strong>100%</strong></td>
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A straight percentage grading scale will be used and letter grades will be assigned as follows:

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<thead>
<tr>
<th>Points</th>
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<tr>
<td>Below 570</td>
<td>Below 60%</td>
<td>F</td>
</tr>
</tbody>
</table>

**Take advantage of the many opportunities provided to earn points throughout the semester. No last minute assignments, extra-credit, or other “deals” will be offered to make up for missed assignments, missed quizzes or low test scores.**

**PROFESSIONAL CONDUCT**

**Courtesy to others:** During class discussions, you will likely encounter ideas that differ from your own. These are good opportunities to learn about different perspectives. You are encouraged to contribute your ideas freely, but please remember to show respect for your classmates. Inappropriate behavior will not be tolerated, including sexist or racist remarks, or harassment of any kind. If you engage in such activities, you will disrupt class, and may be locked out of the discussion boards for the week. Your failure to engage in respectful and academically appropriate behavior may result in you facing student misconduct charges in accordance with the district’s Standards for Student Conduct. Any days spent in suspension from class are considered unexcused absences.

**Academic environment:** Because this course is held in an academic environment, please note that all written communication should use Standard English. While abbreviations, slang and other
shortcuts are common in texting and tweeting, they are not clear communication for everyone, and are therefore inappropriate for the classroom. Also, please remember to use spell-check and proofread before posting to Canvas!

**Diversity:** This course honors the Consumnes River College core value of diversity. CRC is a community enriched by the experience of students, faculty, staff, and administrators from a variety of cultures, ethnic and economic backgrounds, ages and abilities. Your commitment to providing and nurturing a safe environment for the free exchanges of ideas with sensitivity, civility and mutual respect is essential. **Please keep this in mind in all your interactions; thank you.**

### Academic Integrity

Integrity is an essential characteristic in the accounting profession. **Academic dishonesty will not be tolerated in this course.**

I encourage you to work with other students to establish study groups, and to review textbook chapters, lecture notes, solutions to homework problems, and study for quizzes and exams.

Every student is required to do their own assignments, quizzes and exams. Any copying or “duplicate printing” of any part of any assignment from other students or any other source is expressly forbidden. Other dishonest actions include, but are not limited to, falsifying information, and giving or receiving information about an exam, quiz or assignments from the internet or to/from other students in your class or other sections of the course.

The first assignment or other task that violates this policy will receive an instructor warning, grade of zero points and may result in a referral to the Dean of Business and Family Science. A second violation will result in failing the class and/or other penalties as deemed appropriate by the Dean and the office of the Vice President of Student Services. These penalties also apply to students who allow their work to be copied.

- **Plagiarism** is the act of using the work of another person as one’s own work and submitting it to fulfill the academic requirements of the course. This applies to all writing and discussion board posts.

- **Cheating** is the act of obtaining or attempting to obtain credit for academic work through the use of dishonest, deceptive or fraudulent means. This applies to all activities assigned in the course.

### CRC Honor Code

To ensure the highest degree of academic integrity and to maximize the value of your education at Cosumnes River, please read and adhere to the Cosumnes River College [Honor Code](#).

### Netiquette

Netiquette is a set of guidelines for good behavior in an online environment. It is etiquette for the Internet, and knowing these social rules can help you have a more rewarding semester. Please be courteous to others, and follow these basic ground rules:

- **Identify yourself.** Include your name in every email and discussion post.
- **Remember the human.** Even though we may not be face to face, there is a real person behind each discussion board post and email. Do not write something that you would not feel comfortable saying in a traditional classroom setting. Be kind and understanding with your classmates to keep our environment positive and productive.

- **Help others.** Ask for help when you need it, and help others when you can. Your efforts will be appreciated by your classmates and instructor.

- **Participate.** You are an important part of this community and your comments will be helpful for the group. Share your ideas, and don’t wait until the last minute to contribute. Be involved, but don’t dominate a forum with too many posts.

- **Respect one another.** Be professional, polite and helpful in all your interactions.

- **Edit and proofread.** Write clearly and use proper grammar and spelling at all times.

- **Be patient.** Keep an open mind and be patient with yourself and others.

- **No flaming.** “Flaming” is an angry message, often directed at another person. Personal attacks are unacceptable in the classroom, and the same goes for the cyber classroom. If you feel attacked, contact your instructor rather than responding to the flaming student. Everything we do in Canvas and email is permanent, so you must think very carefully about your tone before submitting a post or sending an email.

### Students with Special Needs

Students with health issues or disabilities that require instructional, curricular or test accommodations are responsible for making such needs known to the instructor as early as possible so that a plan for meeting these needs may be established. Every effort will be made to accommodate students in a timely and confidential manner. To arrange an accommodation, you must first provide documentation of your disability to the Disability Support Programs & Services program. Please visit the program office located in BS104, or call (916) 691-7275 or TDD (916) 691-7273.

Any student who experiences difficulty with access to the McGraw-Hill Connect assignments due to the impact of a disability should contact the instructor to discuss an accommodation that will provide an equivalent alternative.

### Important Dates

Changes to the course schedule will be announced Canvas. It is your personal responsibility to remain updated about changes.

<table>
<thead>
<tr>
<th>Semester Start/End Dates</th>
<th>Last Day to Drop Class to Qualify for all Fee Refunds</th>
<th>Last Day to Drop Class Without “W” Notation on Record</th>
<th>Last Day to Withdraw Class with a &quot;W&quot; Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 13 – May 16</td>
<td>Jan. 25</td>
<td>Jan. 28</td>
<td>Apr. 15</td>
</tr>
</tbody>
</table>
GET HELP & ADDITIONAL RESOURCES

You may get additional help by investigating the following resources.

- **Accounting Lab** – LRC 216, Learning Resource Center, 2nd Floor. Tutoring is free of charge on a drop-in basis. Please use this resource if you do not understand the topics covered in class – most successful students do. Lab phone number: (916) 691–7449.

- **Student Support Center** – The [center](#) provides a variety of services and programs to qualified students. Library L-106, (916) 691–7465

The URLs and in some cases phone numbers for some of the resources mentioned in this syllabus are included in the following table.

<table>
<thead>
<tr>
<th>Resource</th>
<th>Website (URL) address or phone number</th>
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</thead>
<tbody>
<tr>
<td>Canvas website</td>
<td><a href="https://canvas.losrios.edu">https://canvas.losrios.edu</a></td>
</tr>
<tr>
<td>Canvas Student Guide</td>
<td><a href="https://community.canvaslms.com/docs/DOC-10701">https://community.canvaslms.com/docs/DOC-10701</a></td>
</tr>
<tr>
<td>Canvas 24/7 Support</td>
<td>Call 916-568-3199</td>
</tr>
<tr>
<td>Gmail and Google Apps</td>
<td><a href="http://apps.losrios.edu">http://apps.losrios.edu</a></td>
</tr>
<tr>
<td>Gmail and Google Apps Help</td>
<td><a href="https://apps.losrios.edu/help.html">https://apps.losrios.edu/help.html</a></td>
</tr>
<tr>
<td>Los Rios Help Desk</td>
<td>Email: <a href="mailto:LROHelp@losrios.edu">LROHelp@losrios.edu</a> Call toll-free 1-855-321-3232</td>
</tr>
<tr>
<td>Disability Support Programs &amp; Services</td>
<td><a href="https://www.crc.losrios.edu/services/dspss">https://www.crc.losrios.edu/services/dspss</a></td>
</tr>
<tr>
<td>eServices Support Center</td>
<td><a href="http://www.losrios.edu/lrc/eserv_help.html">http://www.losrios.edu/lrc/eserv_help.html</a></td>
</tr>
<tr>
<td>McGraw-Hill Connect Customer Service</td>
<td><a href="http://mpss.mhhe.com/">http://mpss.mhhe.com/</a> Call toll-free 800-331-5094</td>
</tr>
</tbody>
</table>

FINAL NOTES

Doing some of the following things can help you succeed in this class:

- Get to know at least two other students in class and exchange contact information. Group study is generally very effective because two or more minds often solve problems more easily than one!

- Review the weekly checklists and watch the instructor videos before reading the chapter. Watch the demo videos if you need additional help.

- Take notes in the margins as you read. The physical act of writing is highly effective in helping you remember the material.

- If you learn by listening, try reading your notes back to yourself as you study the material.
• Read efficiently:
  o First, briefly review the chapter learning objectives and chapter preview on the first couple pages of each chapter.
  o Next, go to the Summary at the end of the Chapter, and read it. Don’t worry if it doesn’t make perfect sense – just spend about 5 – 10 minutes on it to become more familiar with Chapter concepts.
  o Then, page through the chapter, focusing on the outline (main and secondary section titles). At this point, you’re seeing how the chapter is laid out, and what you will be learning.
  o Finally, read the Chapter, but just for a high-level understanding of what is covered in the presentations and homework. You can go back and read in more detail later to augment your understanding.

• Control your homework (don’t let it control you):
  o Don’t wait until the last minute to complete your homework – work on it throughout the week. It never fails: websites are slow or crash just when you need them most.
  o Do your homework before the quizzes! The quizzes are primarily based on the homework, so doing your homework before the quiz is a good way to improve your quiz grades.
  o Connect is a great tool, but it also may make solving homework easier because it provides templates and drop-down menus. This gives you a false sense of security! The exams don’t provide you with the same level of help. To improve your comprehension and chances on exams, do the assignments by hand on a piece of paper (the old-fashioned way!) first without relying on the formats or other help the Connect website provides. Then, input your answers into Connect to see how you did.
  o Try the self-study resources I’ve made available for you on the Connect website, including the practice homework assignments.
  o Use Learnsmart with Smartbook on the Connect website to solidify your knowledge before doing the homework and exams.

• Review the exam checklist and study guide before exams. Remember that every exam has both conceptual (theory, definitions) and practice type of questions.

• Use the practice exams in Connect to test your knowledge before actual exams!

• Check your grades regularly in Canvas, and visit the accounting lab or contact me by e-mail, in Connect messaging, or by phone if you need help mastering the material.

For the most part, your success in this course depends on your engagement with the material and class work. I encourage you to email me if you are having difficulty in the class for any reason. You will gain nothing by being shy or trying to “fix” something at the last minute: let me know if you are having problems that we – as a student/teacher team – may be able to work through.

Welcome to Accounting 311!