Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me (cmccoy@dcccd.edu) any additional questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to the Blackboard course site (http://ecampus.dcccd.edu) and log in.

In accounting, the old adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. —Clarice McCoy

Course Information

Class: ACNT 2309-21401  
Duration (13 weeks): Tuesday, September 5 – Friday, December 1, 2017  
Professor: Clarice McCoy, CFP/CPA/MBA  
E-mail: cmccoy@dcccd.edu  
Phone/Fax: 972-860-4166 / 972-860-4142  
Cell (emergency only): 214-616-7930  
Office: Brookhaven College, M108  
Office Hours: E-mail cmccoy@dcccd.edu for appointment and virtual office hours posted on class Blackboard site  
Certification Date: Friday, September 15, 2017  
Drop Deadline: Tuesday, November 7, 2017  
Tech Help/Support: 972-669-6402 or ecampus.support.edu@dcccd.edu  
Class Meeting Time: Online at your convenience using Internet and Blackboard (See class schedule for recommended and required completion dates.)  
Tech Requirements: Computer with Internet access for Blackboard and E-mail and Microsoft Word and Excel for completing assignments  
Division Information: Business and Career Programs, Brookhaven College, M110 / 972-860-4160  
Catalog Description: Prerequisite: ACCT 2302, Principles of Managerial Accounting  
Budgeting, cost analysis and cost control systems using traditional and contemporary costing methods and theories in decision making. Practical applications of accounting with emphasis on cost behavior, capital management decisions, budgeting, and financial statement analysis. (3 Lec.)  
Required Materials:  
See detailed information and instructions about accessing and acquiring course materials on the eCampus site after enrolling in the course.  
1. Managerial Cost Accounting: Do the Job (free PDF version of text provided on eCampus class site)  
2. “Managerial Cost Accounting” study materials (instructor-provided resources on Blackboard and optional materials available on Study My Accounting website under “orange tab”)  
3. “Do the Job” cases (located on Do the Job website)  
Note: This course uses a comprehensive case approach. Cost and managerial concepts and systems are introduced in Principles of Accounting II and are covered in more detail in Managerial and Cost Accounting. The focus in this course is on the practical application of these cost concepts and systems from the manager’s viewpoint using cases. If you have Principles of Accounting II, Financial and Managerial Accounting, and/or Cost Accounting textbooks, you may use those books, in addition to the free PDF version of the text available on eCampus, as references in this class. Information about which of these materials are provided by your instructor and additional information about where the cases are to be accessed will be posted on the eCampus class site.
Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 120 hours total (8 hours per week attending class and studying and completing homework outside of class). To be successful in this 13-week online accounting course, you should be prepared to spend a minimum of 9 hours per week, which is like having a part-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting?

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced through the use of relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is sufficient reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of the Enron and other scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.

Instructor Information

Since this is an online class, you will communicate with me by e-mail (emccoy@dcccd.edu) and by completing and submitting class work through Blackboard (http://ecampus.dcccd.edu). E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

Accounting Lab Information

Lab Associate: TBA/Posted on eCampus class site
E-mail: TBA/Posted on eCampus class site
Phone: 972-860-4376
Location: Brookhaven College, M132 and M129
Lab Schedule: TBA/Posted on eCampus class site

Note: Lab associates are not tutors per se, but are there to answer questions, help with assignments, etc. Call or e-mail them before going to let them know when you are coming and to make sure they will be there and not at a meeting, ill, etc.
Course Description

Budgeting, cost analysis and cost control systems using traditional and contemporary costing methods and theories in decision making. (3 Lec.)

Course Goal

The goal of this course is that you will have a basic understanding of cost accounting, including (1) how to identify and compute costs, (2) how to prepare budgets, and (3) how to use various cost systems.

Course Outline

In this course, you will review cost accounting concepts and methods and apply them, using a case approach, in making and evaluating short-term and long-term managerial decisions.

Lessons presented are as follows:
- Lesson 1: Managerial vs Financial Accounting (No task)
- Lesson 2: Product and Period Costs (Task 1)
- Lesson 3: Cost Behavior: Variable/Fixed/Mixed (Task 1)
- Lesson 4: Mixed Costs: High-Low Method (Task 1)
- Lesson 5: Determine Cost to Make One Product (Task 2)
- Lesson 6: Cost-Profit-Volume Analysis (Task 3)
- Lesson 7: Flexible Budgets (Task 4)
- Lesson 8: Short-Term Decisions (Task 5)
- Lesson 9: Long-Term (Capital Investment) Decisions (Task 6)
- Lesson 10: Income Statements with Cost of Goods Manufactured and Cost of Goods Sold Schedules (Task 7)
- Lesson 11: Job Order Costing (Task 8)
- Lesson 12: Variable Overhead Variances (Task 9a)
- Lesson 13: Fixed Overhead Variances (Task 9b)
- Lesson 14: Variable Costing and Absorption Costing Income Statements (Task 10)
- Lesson 15: Segment Reporting and Performance Measurement (Task 11)
- Lesson 16: Comprehensive Master Budgets (Task 12)
- Lesson 17: Process Costing – Regular (Task 13)
- Additional Lessons (Optional for Extra Credit):
  - Lesson 18: Recording Variances
  - Lesson 19: Allocating Costs—Responsibility Accounting
  - Lesson 20: Process Costing with Spoilage
  - Lesson 21: Activity-Based Costing
  - Lesson 22: Joint-Products – By Products
  - Lesson 23: Transfer Pricing

End-of-Course Outcome (ECO)*

Upon successful completion of this course, you should be able to (1) apply cost accounting concepts in manufacturing and service environments and (2) prepare report analysis, applying accounting concepts to analyze and interpret information, for management decision making.

These outcomes will be measured by completion of a comprehensive case study that includes the following 13 tasks: (1) classify costs, (2) determine product cost, (3) perform CVP analysis, (4) prepare flexible budget, (5) perform short-term decision analyses, (6) perform long-term decision analyses, (7) prepare actual income statement, (8) compute costs and prepare journal entries for job order cost system, (9) calculate variances, (10) prepare variable and absorption costing income statements, (11) prepare segment report and analyses, (12) prepare a comprehensive master budget, and (13) prepare a process cost summary and prepare journal entries for process cost system. Successful completion of this case (70% or above) will demonstrate that you should be able to perform the tasks required of a beginning cost accountant.

*These end-of-course outcomes are identified by the Texas Higher Education Coordinating Board (THECB) in the Workforce Education Course Manual (WECM).
Course Objectives (COs)*

This course is divided into four required units and one optional unit. During this course, you will complete various activities dealing with cost classification and behavior, cost-volume-profit analysis, flexible budgets, short- and long-term decision analysis, income statements, cost systems, variances, variable costing, segment reporting and performance measurement, and master budgets. The information learned from completing these activities should lead to achievement of the end-of-course outcome (ECO) where you will apply what you have learned by completing a case study that includes all the tasks covered in the lessons. The emphasis is on what computations managers make, what reports they prepare, and how they use this information to make and evaluate managerial decisions.

Unit 1: Cost Classification and Behavior
1. Distinguish between financial and managerial accounting. (No task)
2. Classify costs as product or period. (Task 1)
3. Classify costs as variable, fixed, or mixed. (Task 1)
4. Use the high-low method to determine fixed and variable portions of mixed costs. (Task 1)
5. Determine cost of making one product and total product and period costs. (Task 2)

Unit 2: Decision Analysis
6. Perform cost-profit-volume analysis (CVP) for forecasting. (Task 3)
7. Prepare flexible budgets and use for evaluating performance. (Task 4)
8. Use differential/incremental analysis to evaluate short-term decisions. (Task 5)
9. Use capital investment decision models to evaluate long-term decisions. (Task 6)

Unit 3: Cost Systems
10. Prepare actual income statements, including cost of goods manufactured and cost of goods sold schedules. (Task 7)
11. Compute costs and prepare journal entries for job order costing systems. (Task 8)
12. Compute variable overhead variances (Task 9)
13. Compute fixed overhead variances (Task 9)

Unit 4: Income Statements and Budgets
14. Prepare variable and absorption costing income statements. (Task 10)
15. Use segment reporting for measuring performance. (Task 11)
16. Prepare master budgets for forecasting. (Task 12)
17. Prepare process cost summary and journal entries for process costing system. (Task 13)

Unit 5: Additional Topics (Optional)
18. Record variances.
19. Allocate costs in a responsibility accounting system.
20. Account for spoilage in a process costing system.
22. Compute joint product and by product costs.
23. Determine transfer prices.

*These course objectives (COs) are directly related to the end-of-course outcome (ECO). Detailed lesson objectives are listed by unit and lesson under the Blackboard “Units” tabs.

Foundation Skills and Workplace Competencies (SCANS)

The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that students need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

Foundation Skills (FS)
1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

Workplace Competencies (WC)
1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies
Instructional System and Course Organization

The Blackboard course resources and your instructor are the most important resources available to help you complete this course successfully.

The PDF version of the textbook is where you will find the main content of the course and it is the textbook on which the practice, assessments, and Blackboard resources are based and were developed. Each lesson has numerous questions, exercises, and problems available for practice, as well as a self-test. Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

- Under the eCampus “Course Outcomes” tab in the COURSE INFORMATION section, you will find the course outline, end-of-course outcome (ECO), and course objectives (COs).
- Under the eCampus “Unit” tabs in the RESOURCES BY UNIT, you will find resources to help you learn the content, as well as the required assessments. Each lesson folder includes: (1) lesson objective, (2) things to know, (3) textbook reading assignment, (4) PowerPoint lecture, (5) practice to learn, (6) recap points (summary of what’s included on assignments and quizzes and quick study guide), (7) self-test (to check to see if you understand), (8) assignments, (9) quiz, and (10) case study tasks. The resources can also be accessed directly under the RESOURCES BY TIME section, and the required assessments can also be accessed directly under the COURSE ASSESSMENTS section.
- The link to the “Do the Job” cases and the final exam are located under their respective titles in the COURSE ASSESSMENTS section.

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each lesson, grading assignments, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Most of the time you spend on this course will involve the following activities:
1. Using the resources provided to learn and practice the content for each lesson (i.e., lesson objective, textbook reading assignment, list of what you must know, and practice questions and problems with solutions provided). Titles used on eCampus to describe these items are “Reading Assignment,” “Things to Know,” and “Practice to Learn.” [Recommended]
2. Completing and submitting 17 self-tests. [Required]
3. Completing and submitting 17 quizzes. [Required]
4. Completing and submitting 16 assignments. [Required]
5. Completing and submitting tasks and tests for one step-by-step practice case. [Required]
6. Completing and submitting tasks and tests for comprehensive case. [Required]
7. Reviewing for and taking the final exam and/or completing the second comprehensive case. [Required]

Course Requirements

To complete this course successfully, you must do the following:
1. Complete the course orientation and submit the Student Survey (10 points).
2. Take self-tests (17 @ 10 points each = 170 points)
3. Take quizzes (17 @ 10 points each = 170 points).
4. Complete assignments (16 @ 20 points each = 320 points).
5. Complete tasks and submit tests for step-by-step practice case (1 @ 130 points = 130 points)
6. Complete tasks and submit tests for comprehensive case (1 @ 120 points = 120 points).
7. Take final exam (80 points).
The Grading Criteria and Grading Scale are included on this page and the Class Schedule and Grade Worksheet is located on the next page.

All of the items included in the Grading Criteria and on the Class Schedule and Grade Worksheet are located on the Blackboard course site at http://ecampus.dcccd.edu.

- Student survey is located under the “Orientation” tab in the START HERE section.
- Learning resources and assessments for each lesson (objective, things to know, PDF textbook reading assignment, PowerPoint lecture, practice to learn, recap points, self-test, assignment, and quiz) are located under the “Unit” tabs in the RESOURCES BY UNIT section.
- Step-by-step practice case (if applicable for lesson) is located under the “Unit” tabs by lesson at the end of each lesson.
- The comprehensive case link is located under the “Comp Case” tab in the COURSE ASSESSMENTS section.
- Final exam is located under the “Final Exam” tab in the COURSE ASSESSMENTS section.

At the end of the term after completing the course and entering all your scores on the Class Schedule and Grade Worksheet, circle the letter grade earned and compare with your grades under the Blackboard “My Grades” tab and also with the Registrar’s record of your final course grade on eConnect at http://econnect.dcccd.edu. Contact your instructor if there is a discrepancy.

**Warning about Staying on Schedule:** Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the final exam date, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. Since the quizzes and assignments are designed to help you learn the content and prepare for the cases, they should be completed prior to completing the tasks for the cases. (The final exam must be taken on, or prior to, the date indicated; and all work must be completed and submitted before you take the final.)

**Caveat:** This schedule and grading scale may be revised at the discretion of your instructor.

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<thead>
<tr>
<th>Grading Criteria</th>
<th>Points</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Survey (used for certification purposes as required by State of Texas and for financial aid purposes)</td>
<td>10 points</td>
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<tr>
<td>Self-Tests (multiple-choice questions) (17 @ 10 points each)</td>
<td>170 points</td>
<td>17%</td>
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<td>Quizzes (multiple-choice questions) (17 @ 10 points each)</td>
<td>170 points</td>
<td>17%</td>
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<td>Assignments (problems) (16 @ 20 points each)</td>
<td>320 points</td>
<td>32%</td>
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<tr>
<td>Step-by-Step Practice Case (1 @ 130 points)</td>
<td>130 points</td>
<td>13%</td>
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<tr>
<td>Comprehensive Case (1 @ 120 points)</td>
<td>120 points</td>
<td>12%</td>
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<tr>
<td>Final Exam</td>
<td>80 points</td>
<td>8%</td>
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<tr>
<td><strong>Total Possible Points</strong></td>
<td><strong>1,000 points</strong></td>
<td><strong>100%</strong></td>
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<th>Grading Scale</th>
<th>Percentage</th>
<th>Final Course Grade</th>
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<td><strong>Total Points</strong></td>
<td><strong>Percentage</strong></td>
<td><strong>Final Course Grade</strong></td>
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<td>900 – 1,000</td>
<td>90% - 100%</td>
<td>A</td>
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<tr>
<td>800 – 899</td>
<td>80% - 89%</td>
<td>B</td>
</tr>
<tr>
<td>700 – 799</td>
<td>70% - 79%</td>
<td>C</td>
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<tr>
<td>600 – 699</td>
<td>60% - 69%</td>
<td>D</td>
</tr>
<tr>
<td>Below 600</td>
<td>Below 60%</td>
<td>F or N</td>
</tr>
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</table>
# Cost Accounting

## Class Schedule and Grade Worksheet

<table>
<thead>
<tr>
<th>Due Dates</th>
<th>Lesson or Case</th>
<th>Required Assessments</th>
<th>Point Value</th>
<th>Points Earned</th>
<th>Cumulative Points Earned</th>
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</thead>
<tbody>
<tr>
<td>Tues. Sept. 5</td>
<td>Survey (used for certification purposes)</td>
<td></td>
<td>10</td>
<td>10</td>
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<tr>
<td>Fri. Sept. 8</td>
<td>Lesson 1: Managerial vs Financial Accounting</td>
<td>Self-Test1/Quiz 1</td>
<td>20</td>
<td>30</td>
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<tr>
<td>Mon. Sept. 11</td>
<td>Lesson 2: Product vs Period Costs</td>
<td>Self-Test/Quiz/Assignment 2</td>
<td>40</td>
<td>70</td>
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<tr>
<td>Thur. Sept. 14</td>
<td>Lesson 3: Cost Behavior—Variable, Fixed, Mixed</td>
<td>Self-Test/Quiz/Assignment 3</td>
<td>40</td>
<td>110</td>
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<tr>
<td>Sun. Sept. 17</td>
<td>Lesson 4: Mixed Costs--High-Low Method</td>
<td>Self-Test/Quiz/Assignment 4</td>
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<td>Wed. Sept. 20</td>
<td>Lesson 5: Determine Cost of One Product</td>
<td>Self-Test/Quiz/Assignment 5</td>
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<td>Sat. Sept. 23</td>
<td>Lesson 6: Cost-Volume-Profit Analysis</td>
<td>Self-Test/Quiz/Assignment 6</td>
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<td>Tues. Sept. 26</td>
<td>Lesson 7: Flexible Budgets</td>
<td>Self-Test/Quiz/Assignment 7</td>
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<td>Fri. Sept. 29</td>
<td>Lesson 8: Short-Term Decisions</td>
<td>Self-Test/Quiz/Assignment 8</td>
<td>40</td>
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<td>Mon. Oct. 2</td>
<td>Lesson 9: Long-Term (Capital Investments) Decisions/C</td>
<td>Self-Test/Quiz/Assignment 9</td>
<td>40</td>
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<td>Mon. Oct. 9</td>
<td>Step-by-Step Practice Case</td>
<td>Tasks and Tests 1-6</td>
<td>60</td>
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<td>Sun. Oct. 15</td>
<td>Lesson 11: Job Order Costing</td>
<td>Self-Test/Quiz/Assignment 11</td>
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<td>Wed. Oct. 18</td>
<td>Lesson 12: Variable Overhead Cost Variance</td>
<td>Self-Test/Quiz/Assignment 12</td>
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<td>Sat. Oct. 21</td>
<td>Lesson 13: Fixed Overhead Cost Variance</td>
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<td>Tues. Oct. 24</td>
<td>Lesson 14: Variable and Absorption Costing Income Statements</td>
<td>Self-Test/Quiz/Assignment 14</td>
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<td>Fri. Oct. 27</td>
<td>Lesson 15: Segment Reporting and Performance Measurement</td>
<td>Self-Test/Quiz/Assignment 15</td>
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<td>Mon. Oct. 30</td>
<td>Lesson 16: Comprehensive Master Budgets</td>
<td>Self-Test/Quiz/Assignment 16</td>
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<tr>
<td>Thur. Nov. 2</td>
<td>Lesson 17: Process Costing</td>
<td>Self-Test/Quiz/Assignment 17</td>
<td>40</td>
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<td>Thur. Nov. 9</td>
<td>Step-by-Step Practice Case</td>
<td>Tasks and Tests 7-13</td>
<td>70</td>
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<td>Thur. Nov. 23</td>
<td>Comprehensive Case</td>
<td>Tests 1-12</td>
<td>120</td>
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<tr>
<td>Thur. Nov. 30</td>
<td>Catch up days, work on extra credit, and/or review for final</td>
<td></td>
<td>80</td>
<td>1000</td>
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<tr>
<td>Fri. Dec. 1</td>
<td>Final Exam (Lessons 1-17)</td>
<td></td>
<td>80</td>
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### Extra Credit:

- Lesson 18: Recording Variances (after Lesson 14) 10
- Lesson 19: Allocating Costs – Responsibility Accounting (after Lesson 15) 10
- Lesson 20: Process Costing with Spoilage (after Lesson 17) 10
- Lesson 21: Activity-Based Costing (after Lesson 17) 10
- Lesson 22: Joint-Products – By Products (after Lesson 17) 10
- Lesson 23: Transfer Pricing (after Lesson 17) 10
- Optional Cost Case – Tasks/Tests 1-12 (12 @ 2.5 points each) 30
- Course Evaluation 10

MAX 100 PTS

Note: Unlimited attempts are allowed on the Self-Tests and Step-by-Step Practice Case. Three attempts are allowed on the Quizzes and Assignments, and check figures are provided for the Comprehensive Case. Only one attempt is allowed on the Final Exam. If you do not earn the score you want/need on the comprehensive case, you can choose to complete another case for up to 30 extra credit points, depending on correct answers.
All of the following items are located on the Blackboard (eCampus) site at http://ecampus.dcccd.edu. The Student Survey is located under the “Orientation” tab in the START HERE section. Class resources, quizzes, assignments, and practice case links are located under the Blackboard “Unit” tabs in the RESOURCES BY UNIT section. Under the COURSE ASSESSMENTS section, you will find the “Do the Job Cases” and “Final Exam”. It is recommended that you complete these activities and assessments in the order presented.

**Student Survey in Orientation = 10 points (1%)**
You must complete and submit the Student Survey. It is used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. It is also used to verify that you have completed the class orientation. It should be submitted by the certification date (see page one of this syllabus) to keep any financial aid you are receiving from being affected. The survey is located under the “Orientation” tab in the START HERE section.

**Practice and Review**
In accounting, the old adage “Practice makes perfect” is true and “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read the text and study materials and know how to solve the exercises and problems. You must complete many questions, exercises, and problems to get the procedures to “stick in your mind.” These self-tests, assignments, quizzes, step-by-step practice case, and the comprehensive cases cover the lesson’s conceptual, analytical, and procedural learning objectives and provide the repetition needed to learn and retain the concepts, principles, and procedures. To serve as practice, you are allowed unlimited attempts on self-tests and the step-by-step practice case; three attempts are allowed on the assignments and quizzes; and check figures are provided for the end-of-course comprehensive case.

**Self-Tests = 170 points (17%)**
There are 17 lesson quizzes, one for each lesson. Each quiz has 10 multiple-choice questions and is worth 10 points, for 170 points total, or 17% of your final course grade. You complete them on Blackboard. Unlimited attempts are allowed, and the score on your highest attempt is recorded. The self-tests are located by lesson under the Blackboard “Unit” tabs.

**Assignments = 320 points (32%)**
There are 16 assignments, one for each lesson except the first. Each assignment includes questions and/or problems from the lesson. You can complete them on Blackboard and/or by using Excel, depending upon the assignment. Each assignment is worth 20 points, for 320 points total, or 32%, of your final course grade. Three attempts are allowed, and the score on your highest attempt is recorded. The assignments are located by lesson under the Blackboard “Unit” tabs.

**Quizzes = 170 points (17%)**
There are 17 lesson quizzes, one for each lesson. Each quiz has 10 multiple-choice questions and is worth 10 points, for 170 points total, or 17% of your final course grade. You complete them on Blackboard. Three attempts are allowed, and the score on your highest attempt is recorded. The quizzes are located by lesson under the Blackboard “Unit” tabs.
Step-by-Step Practice Case = 130 points (13%)  
There is one required step-by-step practice case. This case summarizes the concepts, principles, and procedures presented in the lessons. Unlimited attempts are allowed, and the score on your highest attempt is recorded. You go to the Do My Job website to complete them the first time. Check figures are provided. Then, if you have errors, I will let you know which items and you will rework and submit the corrections through eCampus. The practice case has 13 tasks and tests worth 10 points each, for 130 points total and 13%, of your final course grade. The link to the Do the Job website is located at the end of each lesson (if applicable).

Comprehensive Case = 120 points (12%)  
The end-of-course outcome for this class is for you to complete, without detailed help and/or feedback, a comprehensive case, like the practice case you completed during the class, except it is for a different company. Because you have already completed one during the class, the goal is that you will have mastered most of the calculations and reports by the end of the class. Check figures are provided to keep you on track. This comprehensive case has 12 tasks and tests worth 10 points each, for 120 points total, which is 12% of your final course grade. You go to the Do the Job website to complete the case. The link to the website is located under the Blackboard “Comp Case” tab.

Final Exam = 80 points (8%)  
For the last class activity, you will complete a final exam, covering Lessons 1 through 17, which is worth 80 points, or 8% of your final course grade. It will have 40 multiple-choice questions worth 2 points each or 80 multiple-choice questions worth 8 points each. (Included in these multiple-choice questions are terminology as well as problem calculations.) Only one attempt is allowed on the final exam.

Extra Credit = up to 100 points  
Opportunities for extra credit include: (1) self-tests on optional lessons (60 points), (2) another comprehensive case (30 points), and (3) a course evaluation at the end of the semester (10 points). The self-tests are worth 10 points each, for a total of 60 possible points. The case is worth up to 30 points (12 tasks and tests @ 2.5 points each). The course evaluation is worth 10 points. Unlimited attempts are allowed on extra credit activities, and the score on your highest attempt is recorded. Self-tests are located by lesson under the “Unit” tabs, and the case and course evaluation are located under their own tabs in the COURSE ASSESSMENTS section.

Checking Your Grades on eCampus  
Check your grades by going to the Blackboard “My Grades” tab. To view details/feedback of graded items, click on the score. All self-tests, quizzes, some assignment questions and problems, and the final exam are scored automatically upon submission and the score is entered in the Blackboard grade book. For any activities not automatically scored, including the Student Survey, some assignment questions and problems, the practice tasks and tests, and the comprehensive cases, I will review and enter completion marks or points manually. As with my email responses to you, I try to grade/view all items within 24 hours or less.

Change of Personal Information  
If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!

Brookhaven College and DCCCD Policies  
It is your responsibility to familiarize yourself with Brookhaven College and DCCCD institutional policies and to make sure that you are in compliance. For information on these policies required as an addendum to this syllabus, go to “Syllabus Addendum” at the following address.
http://www.brookhavencollege.edu/syllabusaddendum or https://www.brookhavencollege.edu/syllabusaddendum
Brookhaven College and DCCCD Policies

For information on Brookhaven College and DCCCD institutional policies required as an addendum to this syllabus, go to Syllabus Addendum (or copy and paste the addresses below). It is your responsibility to familiarize yourself with this information and to make sure that you are in compliance.

http://www.brookhavencollege.edu/syllabusaddendum

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The following topics are included:

1. Drop/Withdrawal Policy
2. Stop Before You Drop
3. Financial Aid Statement
4. International Students
5. Religious Holidays
6. ADA Statement
7. Academic Integrity
8. Repeating This Course
9. Grade Reports
10. Instructor’s Right to Modify
11. FERPA
12. Office of Institutional Equity Statement

Drop/Withdrawal Policy
Withdrawing from a course is a formal procedure which YOU must initiate; the instructor cannot do it for you. You may withdraw from a class in either the Admissions office or Advising Center. If you stop attending or are unable to complete this class and you do not withdraw before the official drop date, you will receive a performance grade, usually a grade of “F.” Students sometimes drop a class when help is available that would enable them to continue. Please discuss your plans with the instructor if you feel you need to withdraw. The full drop and withdrawal policy is online in the college catalog.

Stop Before You Drop
For students who enroll in college level courses for the first time in the fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career unless the drop qualifies as an exception. Your college counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated six non-exempt drops, you cannot drop any other courses with a “W.” Therefore, please exercise caution when dropping courses in any Texas public institution of higher learning, including all seven of the Dallas County Community Colleges. The full drop and withdrawal policy is online in the college catalog.

Financial Aid Statement
Failure to attend classes could result in a loss of Financial Aid (FA). If you are receiving any form of financial aid, you should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy.

Financial Aid Certification of Attendance: You must attend and participate in your on-campus or online course(s) in order to receive federal financial aid. Your instructor is required by law to validate your attendance in your on-campus or online course in order for you to receive financial aid. You must participate in an academic related activity pertaining to the course such as but not limited to the following examples: initiating contact with your instructor to ask a question about the academic subject studied in the course; submitting an academic assignment; taking an exam; completing an interactive tutorial; participating in computer-assisted instruction; attending a study group that is assigned by the instructor; or participating in an online discussion about academic matters relating to the course. In an online class, simply logging in is not sufficient by itself to demonstrate academic attendance. You must demonstrate that you are participating in your online class and are engaged in an academically related activity such as in the examples described above.

International Students
Students on an F-1 visa cannot withdraw from classes without jeopardizing their official status. If you are on an F-1 visa, you MUST NOT withdraw from any class without the permission of an International Student Advisor in the Multicultural Center, in Room S-136 or at 972-860-4192.

Religious Holidays
A student shall be excused from attending classes, or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this provision may not be penalized for that absence and shall be allowed to take an examination or complete an assignment within a reasonable time after the absence.
ADA Statement
Brookhaven College, in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act, assures access to college programs and facilities. Students are responsible for notifying the Disability Support Services Office of their need for assistance. Students with documented disabilities, such as mobility impairment, hearing or visual impairment, learning, cognitive, and/or psychological disorders are eligible for services. Disability Support Services is located in Room S136 in the Student Services Center, Building S, or may be reached by telephone at 972-860-4673 or email at bhcADAservices@dccc.edu.

Academic Integrity
Scholastic dishonesty is a violation of the Student Code of Conduct and is punishable as stated in college policies. Please review the full Student Code of Conduct as listed in the college catalog for additional information. Scholastic dishonesty shall include, but not be limited to, cheating on a test, plagiarism, and collusion. The purpose of the Student Code of Conduct is to provide guidelines for the educational environment of the Dallas County Community College District. This environment views students in a holistic manner, encouraging and inviting them to learn and grow independently. Such an environment presupposes both rights and responsibilities.

Repeating This Course
Each college of the DCCCD charges additional tuition to students registering the third or subsequent time for a course. All third and subsequent attempts of the majority of credit and continuing education/workforce training courses will result in additional tuition being charged. Developmental Studies and some other courses will not be charged a higher tuition rate. Third attempts included courses taken at any of the DCCCD colleges since the Fall 2002 semester. The District’s policy for tuition charges relating to a third attempt is in the college’s catalog.

Grade Reports
Final grade reports are not mailed to students. You may obtain your final grades online at https://econnect.dcccd.edu/. From the student menu, select “My Grades” under “My Personal Information.” If you are not already logged in, you will be prompted to do so. Select the grade type you wish to review. Press the submit button and all grades for the selected grade type will be displayed.

Instructor’s Right to Modify
The instructor has the right to add, delete, or revise segments of this course syllabus.

FERPA
The Family Educational Rights and Privacy Act (FERPA) affords students certain rights with respect to their education records. More information about the FERPA guidelines is available online in the college catalog.

Office of Institutional Equity Statement
The Institutional Equity and Compliance Officer and the Office of Institutional Equity will ensure compliance with College District policies, federal and state laws related to sexual assault, Title IX, Title II (Americans with Disabilities Act) and the Military Veterans Full Employment Act to support diversity and inclusion.

Accounting Department Policies

Class Attendance
Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. Instructors will not automatically drop students who have stopped attending class.

Electronic Devices
To prevent interruptions in the classroom, please see that all pagers, cell phones, and other electronic devices are turned off in the classroom. No calls are to be received or sent in the classroom or in the Business Studies instructional lab (M129). Cell phones, pagers, etc., should be turned off before entering the Business Studies instructional lab. No programmable calculators/cell phones will be allowed when taking exams.

Caveat: Instructor’s Right to Modify
This syllabus is a set of guidelines for ACNT 1303, Introduction to Accounting I. The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

Yea - The End!