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 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: ACCT 2302-22401
Duration: Monday, December 11 – Monday, January 8 (4 weeks)
Prerequisite: ACCT 2301, Principles of Financial Accounting
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: Online - Availability posted eCampus class site
Certification Date: Thursday, December 14, 2018
Drop Deadline: Wednesday, January 3, 2018
Class Meeting Time: Online at your convenience using Internet and Blackboard (eCampus) at http://ecampus.dcccd.edu. (See class schedule for recommended and required completion dates.)
Tech Help/Support: 972-669-6402 or ecampus.support.edu@dcccd.edu
Tech Requirements: Computer with Internet access for Blackboard and E-mail
Division Information: Business Studies, Brookhaven College, M110 / 972-860-4160
Required Materials: Before purchasing your course materials, login to the Blackboard (eCampus) class site at http://ecampus.dcccd.edu. Click on the “Text/Access Code” tab for additional information about purchasing your course materials and registering your access code.


There are two options available for purchasing the required textbook (print or eBook) and access code. Select one.

1. If you prefer a print textbook, select the custom bundle packaged with a loss-leaf print textbook and the “Connect Plus” access code (which includes the homework system and eBook) with ISBN 9781259874871 at the Brookhaven College Follett Bookstore in Farmers Branch, TX (BEST DEAL at about $120 and it can be used for both ACCT 2301 and ACCT 2302 at Brookhaven) OR
2. If you are comfortable using an eBook exclusively (no print text), select only the “Connect Plus” access code.

Note: These materials are used for both online ACCT 2301 and ACCT 2302. ACCT 2301 covers Chapters 1-12, and ACCT 2302 covers Chapters 13-24. The access code is required for completing assignments, quizzes, and unit exams. In addition, it provides access to a complete learning system, including LearnSmart (an intelligent response system) and Smartbook. Using this learning system saves time, helps you learn the course content, and may improve performance.
**Catalog Description**

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity’s accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation. (To ensure transferability, students should plan to take both ACCT 2301 and 2302 within the DCCCD.)

*Coordinating Board Academic Approval Number 5203015104 (3 Lec.)*

Prerequisite: ACCT 2301, Principles of Financial Accounting

**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). Therefore, to be successful in this 4-week online accounting course, you should be prepared to spend a minimum of 30 hours per week, which is like having a full-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 and by completing and submitting class work through Blackboard (eCampus). 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.
**Proctored Testing and Testing Sites**

To maintain the integrity of this accounting course, which is transferable to four-year colleges and universities, the DCCCD Accounting Curriculum Committee requires that at least 50% of the final course grade come from exams and that these exams must be taken in a proctored setting.

In this course, the proctored exams are the mid-term and final. They must be taken through Blackboard at the approved proctored testing site without the use of textbook or notes. Only one attempt is allowed. The mid-term covers Chapters 13 through 18, and the final covers Chapters 19 through 24. The mid-term and final must be taken by the date in the class schedule—no extensions are allowed. (You will indicate your testing site in the Student Contract, which is part of the eCampus orientation.)

If you are a local student, you may choose to take the proctored mid-term and final at any DCCCD campus testing center. If you are a non-local student needing to test outside the Dallas area, you will secure a proctor, make your own testing arrangements, pay any fees associated with this service, and get the testing site officially approved by completing and submitting a notarized proctor nomination form. (Possible non-local testing sites include testing centers at other colleges/universities, Sylvan and Kaplan testing centers, Prometrics, ProctorU, etc.) For a copy of the proctor form, go to the eCampus class site tab, “Mid-Term-Final Exams,” and click on “Proctor Nomination Form.” Fill it out, get it notarized, and then submit it as indicated on the form. Send an e-mail to your instructor including the proctor’s name, title, e-mail address, and phone number.

Take the following to the proctored testing site: (1) two copies of the test Permission Slip, one for the mid-term and one for the final (if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) basic 4-function nonprogrammable calculator. If testing at a DCCCD testing center other than Brookhaven, a cross-campus testing form with your name listed will be sent to the center indicated on your Student Contract. If testing outside Dallas at an approved proctor site, complete the Proctor Nomination Form and the testing information will be sent to the proctor listed on the form. Cell phone calculators or the calculator on the computer cannot be used during proctored exams.

**Course Goal**

Upon completion of this course, you will be able to demonstrate a basic understanding of managerial accounting.

**Course Outline**

In this course you will learn about accounting from a manager’s viewpoint. The chapters covered in the textbook are as follows:

- Chapter 13: Analysis of Financial Statements
- Chapter 14: Managerial Accounting Concepts and Principles
- Chapter 15: Job Order Costing and Analysis
- Chapter 16: Process Costing and Analysis
- Chapter 17: Activity-Based Costing and Analysis
- Chapter 18: Cost Behavior and Cost-Volume-Profit Analysis
- Chapter 19: Variable Costing and Analysis
- Chapter 20: Master Budgets and Performance Planning
- Chapter 21: Flexible Budgets and Standard Costs
- Chapter 22: Performance Measurement and Responsibility Accounting
- Chapter 23: Relevant Costing for Managerial Decisions
- Chapter 24: Capital Budgeting and Investment Analysis
This course is divided into three units. Each unit includes four lessons each, for a total of twelve lessons. During this course, you will complete the following managerial accounting activities and use the information to make and evaluate managerial decisions.

**Unit 1: Perform financial statement analysis and account for manufacturing activities and job order and process costing systems.**
1. Perform financial statement analysis.
2. Explain managerial accounting and prepare reports for manufacturing activities.
3. Record transactions and prepare reports for job order cost systems.
4. Record transactions and prepare reports for process cost systems.

**Unit 2: Allocate overhead using activity-based costing, use cost-volume-profit analysis for forecasting, and prepare absorption and variable costing income statements and master budget components.**
5. Allocate overhead costs using plantwide, departmental, and activity-based costing methods.
7. Prepare absorption and variable costing income statements.
8. Prepare master budget components.

**Unit 3: Compute standard costs and variances, evaluate departmental performance, and use differential analysis and capital budgeting to make short-term and long-term managerial decisions.**
9. Prepare flexible budgets and account for standard costs and variances.
11. Perform differential analysis.
12. Use capital budgeting techniques.

Note: These unit objectives (UOs) and course objectives (COs) are directly related to the student learning outcomes (SLOs). Detailed objectives are listed by unit and lesson under the Blackboard “Unit” tabs. Detailed chapter objectives are also listed by chapter in the textbook.

**Student Learning Outcomes (SLOs)**

Upon successful completion of this course, you should be able to:
1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers.
2. Define operational and capital budgeting, and explain its role in planning, control, and decision making.
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
5. Use appropriate financial information to make operational decisions.
6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

Note: These student learning outcomes (SLOs) are identified by the Texas Higher Education Coordinating Board (THECB) in the Academic Course Guide Manual (ACGM).

**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 student 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 interrelationships
5. Technology: Works with a variety of technologies

The textbook, homework learning system, accompanying Blackboard course resources, and your instructor are the most important resources available to you and to your completing this course successfully.

The textbook is where you will find the main content of the course and it is the textbook on which the homework learning system and Blackboard resources are based and were developed. There are numerous questions, exercises, and problems at the end of each chapter that are available for practice. 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.

Your instructor has developed extensive materials to help you learn the content. They are located by units under the Blackboard COURSE RESOURCES section. There you will find, by chapter, objectives, overview, textbook reading assignment, PowerPoint presentations, lecture notes, etc. All of these materials were designed to provide further explanation of the textbook content as well as to provide you with opportunities for application, feedback, and review. Use as much or as little as you need, but you do need to complete much practice because in accounting “practice makes perfect.” You will also find the required LearnSmarts and assignments for each chapter. In addition, you will find the comprehensive problem, information about the three unit exams (including study guides with answers and the exams themselves), study guides and review PowerPoints for both parts of the final exam, as well as the final itself, where you log in when you arrive at the approved proctored site to take the both parts A and B of the final. (All of these required items can also be accessed directly under the Blackboard COURSE ASSESSMENTS section.)

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each chapter, providing feedback on assignments, answering your questions, etc.

Most of the time you spend on this course will involve the following activities:

1. Reading the textbook. [Recommended]
2. Using, as needed, the supplementary materials for each chapter under the Blackboard “Unit” tabs (including viewing the PowerPoint presentations, reading the lecture notes, etc.). [Recommended]
3. Completing interactive presentations. [Extra credit]
4. Completing and submitting LearnSmart activities. [Required]
5. Completing and submitting Assignments A. [Required]
6. Completing and submitting Assignments B. [Required]
7. Completing and submitting Assignments C. [Extra credit]
8. Completing and submitting quizzes. [Required]
9. Preparing for and taking three unit exams. [Required]
10. Completing and submitting comprehensive managerial problem. [Required]
11. Preparing for and taking the comprehensive final exam (Parts I and II) at approved proctored testing site. [Required]

Course Requirements

To complete this course successfully, you must do the following:

1. Complete the course orientation and submit the Student Contract and Information Survey and take the Accounting Pretest (used to verify participation for certification).
2. Complete and submit twelve (12) LearnSmart activities (12 @ 5 points each = 60 points).
3. Complete and submit twelve (12) Assignments A (12 @ 10 points each = 120 points).
4. Complete and submit twelve (12) Assignments B (12 @ 10 points each = 120 points).
5. Take twelve (12) quizzes (12 @ 5 points each = 60 points).
6. Take three (3) unit exams (3 @ 40 points each = 120 points).
7. Complete and submit comprehensive managerial problem (20 points).
8. Take Final Exam-Part I (250 points) and Final Exam-Part II (250 points) at an approved proctored testing site (250 points).
Grading System

The grading system consists of the following:

1. Fifty percent (50%) of your final course grade comes from LearnSmart activities, Assignments A, Assignments B, Quizzes, and Unit Exams.
2. The remaining fifty percent (50%) of your final course grade comes from the proctored Final Exam, Parts I and II. Part I, covering Chapters 13 through 18, is worth twenty-five percent (25%), and Part II, covering Chapters 19 through 24, is also worth twenty-five percent (25%).
3. Extra credit, limited to 30 points, is available and includes Survey (10 points), Accounting Pretest (6 points), Interactives (24 points), and Assignments C Problems (36 points), and Accounting Posttest (10 points).
4. All activities and assessments should be completed by the scheduled dates.
5. Both the mid-term and final must be taken at an approved proctored testing site by, or before, the scheduled date.

All of the items listed in the Grading Criteria and Class Schedule on the following page are located on the Blackboard (eCampus) class site. The Student Contract, Student Survey, and Accounting Pretest are located under the “Orientation” tab in the START HERE section. The interactives, LearnSmarts, assignments, quizzes, and unit exams are located by chapter under the Blackboard “Assignments and Units Exams” tab in the COURSE ASSESSMENTS section or under the “Unit” tabs in the COURSE RESOURCES section. Both parts of the final exam are located under the “Final Exam” tab in the COURSE ASSESSMENTS section. After completing the course and entering all your scores on the form below, circle the letter grade earned and compare with your grades under the Blackboard “My Grades” tab and 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 mid-term and final, 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 LearnSmarts, assignments, and quizzes are designed to help you learn the content and prepare for exams, preferably they should be completed as you finish each chapter but certainly prior to taking the unit exam. Both Parts I and II of 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. If you don’t want to take both parts of the final at the end of the term, you may take Part I any time after you complete Chapter 18 if your testing site is open.

Caveat - Instructor’s Right to Modify: This syllabus is a set of guidelines for ACCT 2302, Principles of Managerial Accounting. 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.

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.
https://www.brookhavencollege.edu/syllabusaddendum or https://www.brookhavencollege.edu/syllabusaddendum
### Grading Criteria

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<th>Points</th>
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<td>Student Contract, Survey, and Pretest (required to verify participation by certification date)</td>
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<td>LearnSmart Activities (12 @ 5 points each)</td>
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<td>Assignments A (12 @ 10 points each)</td>
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<td>Assignments B (12 @ 10 points each)</td>
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</tr>
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<td>Quizzes (12 @ 5 points each)</td>
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<td>Unit Exams (3 @ 40 points each)</td>
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### Grading Scale

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<td>800 – 899</td>
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</tr>
<tr>
<td>700 – 799</td>
<td>70% - 79%</td>
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<td>600 – 699</td>
<td>60% - 69%</td>
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### Class Schedule and Grade Worksheet

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<td><strong>Contract/Survey/Accounting Pretest</strong> (required for certification)</td>
<td></td>
<td></td>
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<tr>
<td>Tues. Dec. 12</td>
<td>Chapter 13 LearnSmart, Assignments A and B, and Quiz</td>
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<td>Wed. Dec. 13</td>
<td>Chapter 14 LearnSmart, Assignments A and B, and Quiz</td>
<td>5+10+10+5</td>
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<td>Thur. Dec. 14</td>
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<td>Sat. Dec. 16</td>
<td>Study Guides for Exam 1</td>
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<td><strong>Exam 1</strong> (Chapters 13 through 16)</td>
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<td><strong>Sat. Dec. 30</strong></td>
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<td>Sun. Dec. 31</td>
<td>Comprehensive Managerial Problem (select 1 of 4 options)</td>
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<td>500</td>
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<td>Fri. Jan. 5</td>
<td>Study guides and review PowerPoints for Final–Parts I and II</td>
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<tr>
<td><strong>Sat. Jan. 6 or Mon. Jan. 8</strong></td>
<td><strong>Comprehensive Final: Part I</strong> (Chapters 13-18)*</td>
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<td>750</td>
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<td><strong>Comprehensive Final: Part II</strong> (Chapters 19-24)*</td>
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### Extra Credit (limited to 30 points total toward final course grade):
- **Student Contract and Survey (for certification)**: 10
- **Accounting Pretest (6 points) and Posttest (10 points)**: 16
- **Interactive Presentations (12 @ 2 points each)**: 24
- **Assignments C (12 @ 3 points each)**: 36

*Must be taken at approved proctored site without textbook or notes. Only one attempt is allowed. The comprehensive final over Chapters 13-24 is divided into two parts: Part I (covers Chapters 13-18) and Part II (covers Chapters 19-24). Both must be taken by, or before, the scheduled date. Since the final is divided into two parts, you may take the parts on different days and/or, if taken on the same day, you may take a break in between the two parts if you would like and allow enough time.

**Caveat:** This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.
Course Evaluation

All of the following items are located on the Blackboard (eCampus) class site. The Student Contract, Student Survey, and Accounting Pretest are located under the “Orientation” tab in the START HERE section. The interactives, LearnSmarts, assignments, comprehensive problem, quizzes, and unit exams are located by chapter under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section and also under the “Unit” tabs in the COURSE RESOURCES section. Both parts of the final exam are located under the “Final Exam” tab in the COURSE ASSESSMENTS section. It is recommended that you complete these assessments in the order presented.

Student Contract/Student Survey/Accounting Pretest in Orientation (16 extra credit points):
You must complete and submit the Student Contract and Student Information Survey (10 extra credit points) and the Accounting pretest (6 extra credit points). These items are used to verify that you have completed the class orientation and are required to certify your participation in the class by certification date as required by the state of Texas and for financial aid purposes. They 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 items are located under the “Orientation” tab in the START HERE section.

Practice and Review (0 points):
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 chapter 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.” Therefore, for each lesson, there are numerous required and extra credit activities and assignments. To serve as practice, you are allowed unlimited attempts on all Interactives, LearnSmarts, and Assignments C. You are allowed three attempts on all Assignments A, Assignments B, and Quizzes. If the extra attempts on all required and extra credit activities do not provide enough practice and explanation, then go to the Practice and Review folders on the McGraw-Hill Connect site. There you will find the static version of all end-of-chapter Quick Study, Exercises, and Problems, as well as the solutions manual for them. Consult this solutions manual only after your first attempt on Assignments A, B, C, if you need an example of how an exercise or problem is solved. The quick study static items are the same as those in Assignments A and B and the static exercises and problems are like the exercises and problems in Assignments B and C (just the algorithmic version with different amounts). These activities in the Practice and Review folders are simply for practice and review—no points are assigned and they are not used in computing your final course grade. The Practice and Review folders are located only on the McGraw-Hill Connect site—not through the eCampus site.

LearnSmart Activities (12 @ 5 points each = 60 points = 6%):
LearnSmart is an adaptive learning program. You will be presented with several questions related to the learning objectives from each chapter. Each question will require you to indicate your level of confidence in knowing the correct answer before answering the question. As you progress through the questions, incorrect answers will trigger additional question(s) concerning the same objective as the one missed. Be honest about your level of knowledge as incorrectly answering a question that you previously stated that you “knew” may create additional questions to reinforce your learning. Completion of the LearnSmart module is worth 5 points per chapter, for a total of 60 points, or 6% of your final course grade. Unlimited attempts are allowed, and the score on your highest attempt is recorded. These activities are located by chapter under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section or under the “Unit” tabs in the COURSE RESOURCES section.

Assignments A and B/Comprehensive Problem (24 @ 10 points each + 20 for CP = 260 points = 26%):
There are twenty-four (24) required assignments, two (2) for each chapter, and one (1) comprehensive problem (CP). Assignments A and B come from the end-of-chapter Quick Study and Exercises and are presented by chapter objective and in order presented in text. They are worth 10 points each, for 240 points total, or 24%, of your final course grade. You will select one managerial comprehensive problem from a list of four. It is worth 20 points, or 2%, of your final course grade. These assignments cover the chapter’s conceptual, analytical, and procedural learning objectives and provide the repetition needed to learn and retain the concepts, principles, and procedures. Three attempts are allowed on each. The score on your highest attempt is recorded. They are located in the COURSE ASSESSMENTS section under the “Comprehensive Problem” tab.

Quizzes (12 @ 5 points each = 60 points):
There are twelve required quizzes, one for each lesson. Each quiz has 20 multiple-choice questions and is worth 5 points, for a total of 60 points, or 6% of the final course grade. All quizzes are taken online and the average
completion time is approximately thirty minutes. Each quiz must be completed once it is launched; you can’t save it and finish later. Three attempts are allowed. You will get different questions each time, and the score on your highest attempt is the one used in computing your final course grade. These quizzes are located under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section or under the “Unit” tabs in the COURSE RESOURCES section.

**Unit Exams (4 @ 30 points each = 120 points):**
There are three unit exams, covering four lessons each. Exam 1 covers Chapters 13 through 16, Exam 2 covers Chapters 17 through 20, and Exam 3 covers Chapters 21 through 24. Information about these exams, review PowerPoints and study guides for each, and access to the exams themselves, is located under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section or under the “Unit” tabs in the COURSE RESOURCES section. Unit exams have 40 multiple-choice questions, worth 1 point, for a total of 40 points. These three unit exams are worth a total of 120 points, or 12% of your final course grade. Unit exams have a two-hour time limit, and average completion time is approximately sixty (60) minutes. The exams must be completed once you begin; they can’t be saved and finished later. Two attempts are allowed, and the score on your highest attempt is recorded. If you do not take a unit exam, your final exam will serve as your make-up exam. Your final exam grade may serve as a make-up for only one unit exam grade. You may not use a unit exam grade to replace your final exam grade.

**Final Exam – Parts I and II (2 @ 250 points each = 500 points):**
Part I of the final covers Chapters 13 through 18 and has approximately 40 questions, worth 6.25 points each, for a total of 250 points, or 25% of your final course grade. Part II of the final exam covers Chapters 19 through 24 and has approximately 40 questions, worth 6.25 points each, for a total of 250 points, or 25% of your final course grade. Included in these multiple-choice questions are terminology as well as problem calculations. Part I of the final can be taken any time after you complete Chapter 18 (if the testing site is available). Part II is taken after you complete Chapter 24. Both parts must be taken by the scheduled date; however, they can be taken on different days and at different times as long as both are completed by the scheduled date. They are taken on Blackboard at a proctored site without use of the textbook and/or notes. Average completion time is approximately 1 hour for each exam (but allow 2 hours for each just in case you need it). Each part must be completed once you begin; they can’t be saved and finished later. Only one attempt is allowed. Information about both parts of the final, review PowerPoints and study guides for each part, and access to the exams themselves are all located under the “Final Exam” tab in the COURSE ASSESSMENTS section. They may be taken at any DCCCD campus testing center or other approved, proctored testing site for which a Proctor Nomination Form (see “Final Exam” tab on eCampus class site) has been submitted. Failure to take both parts of the final exam as scheduled will result in a zero for each part. No make-up exams will be given, and you may not substitute a unit exam grade for either part of the final. Take the following to the testing site: (1) two copies of the test Permission Slip, one for Part I of the final and one for Part II (only if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) a basic calculator. Cell phone calculators, programmable calculators, or the calculator on the computer cannot be used during proctored exams.

**Additional Extra Credit (limited to 30 points toward final course grade):**
In addition to the student survey and accounting pretest, there are three additional opportunities for extra credit: interactive exercises, Assignments C, and the accounting posttest. Each chapter contains interactive exercises and Assignments C. The interactive exercises, worth 2 points each, cover the lesson objectives and are completed by watching short presentations and answering questions based on the presented material. The Assignments C, worth 3 points each, focus on the procedural outcomes. Unlimited attempts are allowed, and the score on your highest attempt is recorded. The accounting posttest is worth 10 points. Extra credit activities have a combined possible total of 86 points; however, only 30 points may be applied toward your final course grade. These activities are located by chapter under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section but may also be accessed under the “Unit” tabs in the COURSE RESOURCES section.

**Checking Your Grades on eCampus**
Check your grades in the class by going to the “My Grades” tab. To view details/feedback of graded items, click on the score. All interactives, LearnSmarts, assignments, quizzes, unit exams, and mid-term and final exams are scored automatically upon submission and the score is entered in the eCampus grade book. For any activities not automatically scored (Student Contract/Survey), your instructor will review and enter checkmarks or points manually. As with my email responses to you, I try to grade/view all items within 24 hours or less.

Yea - The End!