

Syllabus

Prerequisites: Principles of Accounting I

Course Description: This course examines accounting through the eyes of people who run the business and how accounting information helps shape the business's future. One of the goals of this course is to inform students who may be considering a degree in accounting, and to prepare them for future coursework. The other goal is to teach you how to think like accountants, and apply this knowledge in your own financial decisions.

Texts: (1) Required: CengageNOW (with eBook) 2-Semester Instant Access Code for Warren/Reeve/Duchac's Financial & Managerial Accounting 13th Edition (ISBN 978-1-285-17981-0)
(2) Recommended: Warren Reeve Fess, *Financial & Managerial Accounting*, 10th Edition (ISBN 0-324-66381-1)

Required course materials are available at the Brazosport College bookstore, on campus or online at <http://www.brazosport.edu/bookstore>. A student of this institution is not under any obligation to purchase a textbook from the college bookstore. The same textbook is/may also be available from an independent retailer, including an online retailer."

Course Policy

Course Objective: Once a student has completed this course, a student will be able to:

- Record manufacturing costs using a job order and process costing system.
- Understand the difference between variable and fixed costs.
- Prepare and analyze income statements using absorption and variable costing.
- Set up budgets for a manufacturer and compare to actual results.
- Prepare differential analysis and capital investment analysis to evaluate proposals.
- Competently use the accounting knowledge and skills acquired in the course.

Accessing the Course Content: The two websites used in the course are as follows:

1. <https://online.brazosport.edu> – This website will be referred to as D2L (Desire 2 Learn). There are videos for each chapter, grades book, and sample tests available within the D2L website.
2. <http://academic.cengage.com/sso> - This website will be referred to as the Cengage website. The homework and quizzes will be completed using this website. This website also contains study tools. The study tools section of the website includes an e-text, lecture videos, accounting games, personalized study tools, and much more.

Grades: The course grades will be determined as follows:

Homework	20%
Quizzes (drop lowest score)	20%
Exams (4 at 15% each)	60%
Total	100%

Homework: Students will use the Cengage website to complete the chapter homework. To begin working on homework assignments go into the ASSIGNMENTS tab of the Cengage website. Select the homework assignment that you would like to start. Click the START ASSIGNMENT NOW button. Answer the question and select CHECK MY WORK at the bottom right of the question. Students are given an unlimited number of attempts to complete each question. After each attempt select CHECK MY WORK to see if your answer is correct. Do not select SUBMIT ASSIGNMENT FOR GRADING until each question is complete and you are ready for the homework to be graded. Homework submitted after the due date is penalized 30%. Note: Students do not have to complete the entire homework at one time, but be sure to save and exit out of the assignment. *Note: There are Show Me How videos impeded in many of the Cengage Homework problems.*

Quizzes: Chapter quizzes will be given at the beginning of each class following the completion of chapter lectures. The lowest quiz score will be dropped and not factored in to the students quiz average. There are no late quizzes, however students can make arrangements with the instructor to complete quizzes early in Learning Services. Missed quizzes will be recorded as a zero.

Project: The project will be provided by the instructor. The project requires students to complete the accounting cycle for a hypothetical corporation for two full months.

Exams: The four scheduled exams consist of multiple choice problems and workout problems. No makeup exams will be given. Students will receive a zero for missing a scheduled exam. The date of each exam (test) is provided on the course calendar. Students may take the exam in Learning Services prior to the scheduled date of the test.

Available Assistance: Office hours will be posted outside of my office, B236. Feel free to stop by if you need help regarding the class. E-mail is generally a good way to contact me outside of office hours, or you can call me in my office at 979-230-3338. In addition Brazosport College provides a FREE tutor in the Student Success Center. The tutors contact information is provided below:

FREE ACCOUNTING TUTOR
Linda McGown 979-235-7110

Study Tools: Students can access the study tools section of the Cengage website by selecting the tab called STUDY TOOLS. Students have three options within the Study Tools section. The three options for study and instructions for accessing these study tools are as follows:

1. EBOOK – An electronic version of the text is available in Study Tools by clicking the first link titled eBook: Warren/Reeve: Financial & Managerial Accounting, 13e. Also includes an eReader option.
2. Personalized Study Plan – The personalized study plan is available in the Study Tools section by clicking the second link titled Warren/Reeve: Financial & Managerial Accounting, 13e. After reading the text students have the option of taking a pre-test over the chapter material. Based on the results of that pre-test the Cengage website will create a personalized study plan with study recommendations. Pre-tests are not required.

Attendance: Students will be dropped if they miss more than 20% of the classes before the drop date. Tardies and leaving early will count as part of an absence.

Fall and Spring 15 Week Semesters	
Class Meetings	Maximum absences before being dropped
One per week	2
Two per week	4
Three per week	6

Students will be given an opportunity to evaluate the course and the method of presentation at the end of the semester.

Withdrawing: You are responsible for withdrawing from class before the last day of withdrawal if you so choose; otherwise, I will grade the work you have completed.

Students with Disabilities: Brazosport College is committed to providing equal education opportunities to every student. BC offers services for individuals with special needs and capabilities including counseling, tutoring, equipment, and software to assist students with special needs. Please contact Phil Robertson, Special Populations Counselor, 979-230-3236 for further information.

Cheating & Plagiarism: Refer to the Academic Honesty Policy of the college below. Students are encouraged to form study groups, but study groups should be concluded at the proper stage of your work. You may always consult the text and the material in the weekly modules, as well as your notes. Be sure to plan ahead, and ask questions early, but DO NOT complete quizzes and tests together as this is considered plagiarism!

Academic Honesty: Brazosport College assumes that students eligible to perform on the college level are familiar with the ordinary rules governing proper conduct including academic honesty. The principle of academic honesty is that all work presented by you is yours alone.

Academic dishonesty including, but not limited to, cheating, plagiarism, and collusion shall be treated appropriately. Please refer to the Brazosport College Student Guide for more information. This is available online at <http://www.brazosport.edu>.

Academic dishonesty violates both the policies of this course and the Student Code of Conduct. In this class, any occurrence of academic dishonesty will be referred to the Dean of Student Services for prompt adjudication, and may, at a minimum, result in a letter grade of F in this course. Sanctions may be imposed beyond your grade in this course by the Dean of Student Services.

Resources: Notes for each chapter will be available in D2L. You will be expected to bring printed notes, pencil, extra paper, calculator, text, and questions. Bring a #2 pencil and a calculator to each exam.