

RIVERSIDE COMMUNITY COLLEGE

ACCOUNTING 1B
PRINCIPLES OF ACCOUNTING II

Professor: C. A. Honoré, MBA, CPA
Moreno Valley Office: Humanities 214 (thru HUM 218); (951) 571-6108 (voice mail)
Moreno Valley Office Hours: MTWTH: 9:00 - 10:20 a.m.
W: 5:20 – 5:50 p.m.
Additional Office Hours: By Appointment
E-mail: Cheryl.Honore@rcc.edu
CengageNOW Website: www.ilrn.com
Instructor's Website: <http://faculty.rcc.edu/honore>
Textbook Website: <http://academic.cengage.com/accounting/warren>

COURSE DESCRIPTION

PREREQUISITE: Accounting 1A
ADVISORY: Concurrent enrollment in ACC 96

A study of managerial accounting principles and information systems including basic concepts, limitations, tools and methods to support the internal decision-making functions of an organization. Total of 54 hours lecture.

STUDENT LEARNING OUTCOMES

Upon successful completion of the course, students should be able to:

1. Analyze, explain, solve problems and apply managerial accounting principles to manufacturing and service enterprises within a business entity.
2. Identify relevant accounting data in manual and computerized accounting information systems useful for decision making about business entities
3. Demonstrate the ability to continue in a university program of accounting or acquire the required background in any field of business administration.

COURSE MATERIALS

Text: Managerial Accounting, – Loose Leaf with CengageNOW Access Card, 9th ed. (ISBN: 0-324-55068-5), Warren & Reeve, South-Western.

Supplies: **Calculator**; #2 pencil; Blank Working Papers, South-Western [available on the Internet at <http://academic.cengage.com/accounting/warren> (click Companion Site for the text, then Electronic Working Papers)]; four-column, 8½ x 11 accounting paper (columnar or analysis pad)

Recommended: Fine point mechanical pencil; **soft eraser**; ruler or straightedge; Study Guide for Managerial Accounting (ISBN: 0-324-63809-4), South-Western; Klooster & Allen General Ledger Software (ISBN: 0-324-64513-9), South-Western

GUIDELINES FOR SUCCESS:

Responsibilities: The syllabus and assignment sheets are the primary sources of instructions for this course. **Read them carefully and refer to them regularly.** Write down any instructions given orally and, if necessary, ask questions before due dates. **Please try to look up information first** so that you can ask informed questions, and if you can't find the answers, ask me during appropriate class times, after class, via voice mail or email, or during my office hours.

Find out how you can most easily learn the material in this course. You may find it helpful to take a processing styles questionnaire or learning styles inventory to guide your study habits. A processing styles questionnaire is included with the handouts distributed during the first week of class. You can access a learning styles inventory online at <http://www.metamath.com/lswb/dvcllearn.htm>.

If you have difficulty figuring out how best to learn the material in this class, please make an appointment to see me and bring your survey results with you.

Planning Time: Learn to plan your time to best suit your body clock, work and family schedule. The standard formula for college coursework is that every one hour of class time will result in two to three hours of homework, so a three unit class will have an average of six or more hours of homework (reading, working problems, studying) per week. When planning your schedule think about the times of day that are best for you to read, write or study. Plan your time wisely and keep up with the assignments.

Plagiarism and Cheating: Plagiarism is a form of cheating. Make sure that your work is original. This is important because I must be able to gauge what you have learned. Copying the work of another person, whether quiz answers or answers during an exam, is considered plagiarism. Copying the work of another person, even though some cultures consider this sharing work, is considered plagiarism at RCC, an act of academic dishonesty. If you are uncertain about sharing vs. plagiarism please see the section on academic integrity for clarification.

Classroom Conduct: The following are important considerations to help make the class pleasant for everyone. Please:

- Be ready to start class at the appropriate time and be prepared by completing the assigned reading.
- **Turn off all beepers, cell phones, and watch alarms that make noise before coming into class;** they are a serious distraction in college classes and cannot be tolerated. Per the student handbook, **use of an electronic recording or any other communications device in the classroom, without the permission of the instructor, is a violation of the standards of student conduct.**
- Instruct relatives or friends to call campus security in case of an emergency. Security will look up the class in the system and then send someone to the class.
- **No eating, drinking or smoking is allowed in the classroom** (whether or not the class is in session).
- Avoid side conversations and whispering because this is disruptive and distracting to other students. Many students have made huge personal sacrifices to come to college, don't disrupt their class. I may ask students who are engaging in side conversations to leave the class if they persist in annoying those around them.
- Plan to dress and conduct yourself in a professional manner because college is a professional environment; it's just like a job. Please be sensitive to what might offend or distract others (like sending text messages, grooming yourself, or use of potentially offensive language).
- **Please wait until class has been dismissed before gathering your belongings.**

You may also wish to refer to the AStandards of Student Conduct@ as outlined in RCCD=s Student Handbook.

For most students taking notes fills an important need to move the material from the ears and eyes through their brain and hand in order to absorb it more effectively. Notes also provide a reminder of what was discussed and can serve to flag material that is unclear to you. If you get home, reread your notes, and can't remember or understand what you wrote, ask about it at the next class meeting, via e-mail, or during office hours.

Special Needs: If you have a physical, psychiatric/emotional, medical or learning disability that may affect your ability to carry out assigned course work, I suggest you contact the staff in Disabled Student Services, in SCI 150, or call 571-6138 or 222-8062 (TDD). DSP&S will review your concerns and determine, with you, what accommodations are necessary and appropriate. **Please contact them immediately in order to assure timely services.** All information and documentation are confidential.

COMMUNICATING WITH ME:

Questions about course content, related issues, grading, study habits, and so forth are welcome. Every reasonable effort will be made to assist in a student's success, especially when that need is expressly communicated.

In class: I am always approachable, so please do not feel or assume that I am too busy@ to talk with you. If I am too busy at that particular moment, I will tell you and offer an alternative time. I may advise tutoring if you need extensive assistance. Let me know if you are going to miss a class or if you are having trouble completing an assignment. I am also available during office hours and via voice mail and email.

Outside the classroom: In order to meet all of my professional obligations, I plan my schedule carefully. While I might wish to be available for your questions 24/7, that is simply not possible. Please be advised that I regularly check my phone and e-mail messages during my office hour(s). This means that if you leave a message after my office hour(s), it will most likely be returned at my next scheduled office hour.

COURSE DESIGN:

Each chapter for this **web-enhanced** course has:

- A reading assignment
- A lecture with in-class group activities
- An on-line quiz
- On-line and manual homework assignments
- Exam questions.

GRADING:

Based on points as follows:

Exams @ 500 points, 50 points per chapter (five exams)

Final @ 200 points (A final exam is required by the California Education Code.)

Quiz @ 110 points, 10 points per chapter (you must submit when due, no makeups, lowest score will be dropped)

Homework @ 60 points, 5 points per chapter

Internet Assignment @ 15 points

Responsible, competent class participation @ 60 points (instructor uses collaborative learning style)

Grading Scale

A = 90% and above

B = 80% - 89%

C = 70% - 79%

D = 60% - 69%

F = less than 60% of total points

Keep records of all work (including test scores) at least until you have received your grade from the admissions office following completion of the course. If you believe an error exists, communicate no later than ten days after the start of the next session/semester. You can use the last column on the assignment schedule to record/track your points earned.

Final grades will be available on **June 20** on WebAdvisor at www.rcc.edu and Phone Reg at (951) 779-3100. To receive a final grade report, please bring a stamped, self-addressed envelope to the final examination.

Please note: **Incomplete grades** are rarely given and must meet extenuating circumstances criteria. **A grade of incomplete is not an option when poor time management prevents completion of the class.**

CLASS ATTENDANCE:

You are expected to attend all class sessions **ON TIME**. Failure to do so may indicate a lack of serious purpose. If you are unable to complete this course, it is **your** responsibility to officially drop the class by submitting a drop card to the admissions office. Failure to do so, by the drop date deadline, may result in an "F" grade. Additionally, if you miss three day classes or two night classes, I may drop you from the class. However, do **not expect** me to drop you. If you miss assignments/exams after the deadline to drop and have an acceptable reason (like hospitalization), an "Incomplete" may be more appropriate (see above). When in doubt, communicate.

Students who are allowed to add this class on or after the first day of class must officially register with Admissions by the ADD deadline and pay fees per Admissions and Records procedures.

EXAMINATIONS:

To successfully complete this course, you must complete all exams. **It is your responsibility to confirm exam dates.** If you miss an exam, there will be no makeup unless previously arranged. In addition, a makeup is not an option when poor time management prevents you from being ready for the exam. Contact me **before** the exam period or, in case of an emergency, leave a message on the voice mail system **ASAP**. Also, any test taken after the exam date will be subject to a grade penalty. Furthermore, exams must be returned immediately after you have reviewed them. **You are not permitted to keep any examination.**

Study guides will be distributed the week before an exam. The previous semester=s study guides are available on line at faculty.rcc.edu/honore. They are provided as a reference tool and are subject to change.

I will make every effort to return exams within one week. Occasionally, other professional obligations make this impossible. I will advise you of this as soon as I know, and tell you when you can anticipate return. When your

exam is returned for review, you will be able to compare your answers with the answer key. Should this be insufficient for you to understand your grade, please make an appointment to discuss the exam. Exams are an important learning and diagnostic tool in determining your individual progress. Please be present for exam review.

ASSIGNMENTS:

Basically, we will cover one chapter each week. The reading and homework assigned in the tentative schedule of this syllabus will be the main basis for lecture materials and classroom activities. It is assigned to be read and problems attempted before class discussion for the date listed. You should plan to spend at least two hours on homework (reading, working problems, studying) for each one hour of class. However, many students will need to devote far more time due to differences in individual abilities, knowledge, and experience. While the homework assignments are extensive, they average only one hour a day. Therefore, try completing a little each day at a specific set aside time, rather than rushing through all of it at the last minute.

All underlined homework must be submitted through CengageNOW (www.ilrn.com - see the assignment schedule for the course key) or completed on text working paper (when manual preparation is required). See the tentative schedule for due dates. The solutions to the text problems are available on the Internet at: faculty.rcc.edu/honore. (See me for the password: _____.) Homework will be reviewed in class (to the extent student requests and time permits). Specific questions relating to homework are encouraged and are considered an important part of the learning process. Please be prepared to competently participate in this process by completing the assignments and by **CHECKING THE SOLUTION MANUAL BEFORE ASKING QUESTIONS ABOUT THE HOMEWORK!** Late homework will be subject to a grade penalty, and will not be accepted after the exam for the related chapter.

All **quizzes** must be submitted through CengageNOW (www.ilrn.com – see the assignment schedule for the course key). See the tentative schedule for due dates, as **you must submit them when due. There are no makeups!** However, the lowest score will be dropped. Quizzes will also be reviewed in class, to the extent of student requests.

Extra Credit may be earned by completing **assigned** homework using Excel and/or Klooster & Allen General Ledger Software. These problems are identified by the Excel and Klooster & Allen icons. To receive extra credit, required homework must also be submitted through CengageNOW or prepared by hand as required. Excel templates may be downloaded from the Internet at <http://academic.cengage.com/accounting/warren> (click Companion Site for the text, then Student Downloads). Klooster & Allen General Ledger Software problems should be handed in on **disk only, before closing out the related period.**

ACADEMIC INTEGRITY:

Ethics and values are very important in accounting and in the world of business, nonprofit and government organizations. We will consider ethical issues in accounting throughout this course.

Ethics and values are also important in education. I will assume, unless there is evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the ethical standards for this course are listed below.

In-class examinations: All exams must be the exclusive work of the individual student and may not be shared with any other student. If outside materials (i.e., notes, tables, etc.) are allowed, they will be specifically authorized by the instructor.

Take home/On-line quizzes: All quizzes must be completed by the individual student. They are not group assignments. However, you are permitted to "compare" your answers with your classmates and/or assist them in "discovering" the answer. **Under no circumstances are you permitted to "give" an answer to someone who has not completed the quiz.** Furthermore, you are not permitted to seek the assistance of anyone outside this class, **including a tutor or a prior student.**

Homework assignments: Homework assignments should be completed by the individual student. However, you are encouraged and permitted to seek any assistance needed in completing these assignments including the instructor, a tutor, or a classmate.

If you know another student is violating these standards: Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the College and contributes to deception of potential employers and other academic institutions. Thus, you have an obligation to take some action when you know another student is violating the course's academic integrity standards. This is a difficult trial to face, but it is an important part of your ethical obligation as a student. If you know that another student is violating the standards, it is your responsibility to **inform the student's instructor**.

Penalty for academic integrity violation: The District's Board of Trustees issues policies governing academic integrity, which are published in the RCC Student Handbook. Board Regulation 6080, Section III. C. 1 and 2 approved on March 21, 2006 states:

In cases of academic dishonesty by a student, a faculty member may take any one of the following actions:

1. The faculty member may reduce the score on test(s) or assignment(s), reduce the grade in the course, fail the student in the course and/or recommend to the College Dean of Instruction that the student be suspended from the course. If course suspension is recommended, the College Dean of Instruction will review the information regarding the charge of academic dishonesty, notify the student, and prescribe appropriate due process procedures.
2. If the suspension is upheld, the College Dean of Instruction will make note of the offense in the student's educational records. A second instance of academic dishonesty may result in expulsory proceedings. Any enrollment, tuition, and other applicable fees will not be refunded as a result of disciplinary action for academic misconduct.

COMPUTER LAB - SCI 151:

To gain access to the lab, you must enroll in the Practicum in Computers course, Accounting 96 or Accounting 97. The course is offered credit/no credit only.

Lab hours are as follows: Monday through Thursday 7:30am-9:30pm; Friday 7:30am-6:00pm; and Saturday 8:00am-4:00pm.

DEADLINES:

The deadline to add classes is March 7.
The deadline to drop classes without a "W" is March 16.
The deadline to drop is May 21.

Keys to Success

- Commitment:** School is your job!
- Organization:** Keep a neat notebook and follow a schedule.
- Completeness:** Get the work done on time, even if it's not perfect.
- Persistence:** If you stumble, dust yourself off and get with it again.
- Respect:** Respect yourself, your instructor, and your classmates.
- Enthusiasm:** Get into it! Ask questions; form student groups; come to office hours.
- Responsibility:** Don't look for whom or what to blame. Assume control of your life.
- Optimism:** Assume you will succeed and put your energy into learning, not worrying.
- Downtime:** Schedule work and play. Don't take more than two courses if you have a full-time, paying job.

ACCOUNTING 1B
TENTATIVE SCHEDULE/ASSIGNMENTS – Spring 2008
CengageNOW Website: www.ilrn.com

CengageNOW Course Key: E-4Q7HURH5Z9Q9J

**This schedule is subject to modification and revision depending on the needs of the class.
I will announce any changes to the schedule during class time.
You are responsible for noting all changes and adhering to them.**

Week #	Date	Chapter	Homework Assignments	Exam/Quiz/Hmwk DUE DATE	Points
1	2/20	Introduction 1(16) - Intro to Managerial Accounting			
2	2/27	1(16) 2 (17) - Job Order Costing	EX: 2,3,4,13* SA: 1 EX: 2,9,12,14 PR: 1A*,2A SA: 1		
3	3/5	3(18) - Process Cost Systems		Qz & Hmwk Ch. 1-2	
4	3/12	3(18) 4(19) - Cost Behavior/Cost-Volume-Profit	EX: 4,11,12,13 PR: 2A,4A* SA: 1	Quiz & Hmwk Ch. 3	
5	3/19	4(19)	EX: 2,6,9,11,13,17,18 PR: 1A,2A* SA: 1,4,5	<u>Exam 1</u> , Ch. 1-3	
6	3/26	5(20) – Variable Costing for Mgmt Analysis	EX: 1,4,11 PR: 3A*,6A SA: 1	Quiz & Hmwk Ch. 4	
7	4/2	6(21) - Budgeting		Quiz & Hmwk Ch. 5 <u>Exam 2</u> , Ch. 4-5	
8	4/9	6(21) 7(22) - Variances/Standard Costs	EX: 1,2,5*,18 PR: 2A SA: 1,5,6,7	Quiz & Hmwk Ch. 6	
	4/13-19		SPRING BREAK		
9	4/23	7(22) 8(23) - Decentralized Operations	EX: 15,17 PR: 3A* SA: 1,4	Quiz & Hmwk Ch. 7	
10	4/30	8(23)	EX: 8,16,20,21 PR: 3A* SA: 1,2,3	<u>Exam 3</u> , Ch. 6-7	
11	5/7	9(24) - Differential Analysis/Product Pricing	EX: 1,2,8,15,16*,17 PR: 6A SA: 1,2 Internet Assignment Due	Quiz & Hmwk Ch. 8	
12	5/14	10(25) - Capital Investment Analysis		Quiz & Hmwk Ch. 9 <u>Exam 4</u> , Ch. 8-9	
13	5/21	10(25) 11(26) - Activity-Based Cost	EX: 6,10,20,21 PR: 1A*,4A SA: 1	Quiz & Hmwk Ch. 10	
14	5/28	11(26) 12(27) - Just-in-Time	EX: 8,13*,17 PR: 3A SA: 3	Quiz & Hmwk Ch. 11	
15	6/4	12(27)	EX: 1,7,19,20 PR: 3A SA: 1,2,3	<u>Exam 5</u> , Ch. 10-11	
16	6/11	6:00-8:30 pm FINAL - CUMULATIVE - BRING 82 x 11 ParSCORE SCANTRON TEST FORM (Form No. F-1712-PAR-L) and stamped, self-addressed envelope for a final grade report		Quiz & Hmwk Ch. 12	

*** Must be prepared by hand using working papers - see next page for list**

EX = Exercise, PR = Problems, SA = Activity

**The problems and exercises listed below must be prepared by hand.
Please use columnar/accounting paper or the form(s) indicated below.**

Warren & Reeve <i>Managerial</i> Accounting Working Paper Form Cross Reference		
Chapter	Problem/Exercise	Form
1	Exercise 1-13	3 or 4
2	Problem 2-1A	2
3	Problem 3-4A	2, 3, 19
4	Problem 4-2A	1, 19
5	Problem 5-3A	1, 19
6	Exercise 6-5	3 or 4
7	Problem 7-3A	19
8	Problem 8-3A	3, 19
9	Exercise 9-16	1 or 3
10	Problem 10-1A	15, 19
11	Exercise 11-13	3, 19