

**DUTCHESS COMMUNITY COLLEGE**  
**Managerial Accounting**  
**ACC 204**  
**Spring 2011**

Section 020 Tuesdays and Thursdays 9:00 – 10:50 T 214	Section 030 Mondays and Wednesdays 12:00 – 1:50 T 318
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**Instructor:** Peter Rivera

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Phone: 1-845-431-8381

**Office Hours:**

Taconic 210A

(Check *Announcements* on *Angel* for most current schedule)

Monday      10:00 - 10:50  
 Tuesday     2:00 - 2:50  
 Wednesday 10:00 - 10:50  
 Thursday    2:00 - 2:50  
 Other times by appointment

***This syllabus for Sections 2 & 3 is in addition to the standardized course-wide Accounting 204 Outline.***

**Final Grade Composition:** Final grades will be calculated as follows:

	<b>Section 02</b>		<b>All sections of ACC 204</b>
Class Participation	10 points	}	70 %
Homework Assignments	9 points		
Team Assignments	10 points		
Quizzes	41 points		
Writing Assignments	10 Points		10 %
Final Exam	20 points		20 %
Adjustments	+ / -		
<b>Total</b>	<b>100 points</b>		<b>100 %</b>

Final Point Range	Final Grade
93 - 100	A
90 – 92	A-
87 – 89	B+
83 – 86	B
80 – 82	B-

Final Point Range	Final Grade
77 – 79	C+
70 – 76	C
60 – 69	D
0 – 59	F

**Class Participation:** You will be awarded up to 10 points toward your final grade for your participation in class.

You are expected to:

- come to every class (see *Absence Penalty* in the *Adjustments* section)
- be prepared to discuss the assigned material
- contribute in a positive manner to the intellectual growth of the class

**Homework Assignments:** Your final grade can consist of up to 9 points for *Homework Assignments*. There will be 10 homework assignments each worth 1 point for a total of 10 points worth of homework assignments during the semester to accumulate the maximum 9 points toward your final grade.

Homework assignments may “lead” the lectures, i.e., you may be asked to read the textbook and answer questions or do problems on material not yet covered in class.

Homework assignments may consist of *Questions (Q)*, *Brief Exercises (BE)*, *Exercises (E)*, *Problems (P)* and *Broadening Your Perspectives (BYP)* exercises from the end of each chapter and are listed on the standardized course-wide syllabus. These assignments fall into one of three categories:

- The *Brief Exercises (BE)*, *Exercises (E)* and the *Problems (P)* are to be done online on *WileyPLUS*.
- The *Questions (Q)* are to be done manually.
- The *Broadening Your Perspectives (BYP)* exercises are *Writing Assignments* and are discussed separately below.

### **Homework on WileyPLUS**

Wiley, the publisher of the textbook provides an on-line learning supplement called *WileyPLUS*. *WileyPLUS* allows students to complete most, but not all of the homework assignment on-line.

In order to use this tool you must register on-line at the following log-in pages (Note that each section of a class has a unique URL):

Section 020	<a href="http://edugen.wiley.com/edugen/class/cls203870/">http://edugen.wiley.com/edugen/class/cls203870/</a>
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Section 030	<a href="http://edugen.wiley.com/edugen/class/cls203871/">http://edugen.wiley.com/edugen/class/cls203871/</a>
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To register you will need:

- your e-mail address
- a WileyPLUS registration code, which either should have been included in the purchase of a new text book or can be bought separately.

A tutorial can be found at [wiley.breezecentral.com/firstday](http://wiley.breezecentral.com/firstday)

Do **NOT** hand in any printouts of the on-line homework. However, if you want to review homework problems in class you should print out a copy of your completed homework assignment and bring it with you to class.

If you are having trouble getting accustomed to working on-line, you may find it helpful to do the problems manually first.

### **Manual Homework**

*WileyPLUS* cannot accept narrative-type answers such as those required by the *Questions* and the *Broadening Your Perspectives (BYP)* exercises, therefore any part of the homework which is not on *WileyPLUS* must be done manually and must be done to a professional standard:

- The documents should be neatly arranged and legible; printed is encouraged, but handwritten is acceptable if neatly done. Note that pages torn from notebooks are NOT acceptable.
- The top of the first page should show
  - your full name
  - date
  - chapter number
- If there is more than one page, the pages should be numbered, preferably in the format *1 of 5, 2 of 5, etc.*, and stapled together.

Manual homework should be handed in at the **beginning** of the class. You are encouraged to keep a copy for yourselves to review during class.

You are expected to complete the homework assignments and be prepared to review/discuss your conclusions in class.

In order to receive full credit for a homework assignment:

- The on-line *WileyPLUS* portion must be completed before class. Note that the on-line system will not allow you to enter homework solutions after the due date and time. *WileyPLUS* provides hints, links to an electronic version of the textbook, solutions and an unlimited number of attempts to arrive at the correct answer. Accordingly, the expectation is that students will have successfully completed all of the problems or at least had made a large number of attempts. Note that unless students request that particularly difficult problems be explained, the online homework will generally not be reviewed in class.
- Any manual homework must be handed in at the **beginning** of class (late submissions will be severely penalized) and conform to the professional standards as outlined above.
- Both the *WileyPLUS* and the Manual components must be completed to a reasonable standard; i.e., you will not be penalized for wrong answers as long as they represent an honest attempt to complete.

**Team Assignments:** Your final grade can consist of up to 10 points for the *Team Assignments*.

Everyone will be assigned to a team of 4 – 5 students. These teams will work on the *Team Assignments* as separately outlined.

**Quizzes:** Your final grade can consist of up to 41 points for Quizzes. Generally, there will be one quiz per chapter. There will be 44 points worth of Quizzes during the semester to accumulate the maximum 41 points toward your final grade.

There will be no make-up quizzes. Missed quizzes forfeit the potential points.

**Writing Assignments:** Your final grade can consist of up to 10 points for the three writing assignments (The BYP (*Broadening Your Perspectives*) Chapters 3, 9 & 13). These assignments will have a cumulative value of 11 points to accumulate the maximum 10 points toward your final grade.

**Final Exam:** There will be a standardized final exam for all sections of Accounting 204. This will be a comprehensive exam covering all the concepts covered during the semester and will be 20% of your final grade.

**Adjustments:** Your final grade will be subject to the following adjustments:

**Absence Penalty**

You are expected to come to every class:

- You are allowed 2 absences (for any reason or no reason at all) without penalty.
- Thereafter, every class missed (regardless of reason) will result in a ½ point deduction from your grade.

**Bonus Points**

Bonus points *may* be awarded on a team and/or individual basis throughout the semester.

**ANGEL**

The *Angel* web-site will include:

- Announcements including up-to-date office hours
- Course Syllabus and Outline
- Quiz Preps
- Other miscellaneous class materials

## **CIVILITY IN THE CLASSROOM**

The department of Business Technologies endorses the following guidelines of civility in each class:

1. The student will respect the rights of others by not causing disruptions through his/her behavior.
2. The student will respect classroom etiquette by turning off cell phones.
3. The student will respect the integrity of the classroom by not causing the instructor to suspect dishonesty when taking examinations and completing required coursework.
4. The student will respect class procedure by being on time for the beginning of each class.

## **ACADEMIC HONESTY**

Students should read the Business Technologies Department statement regarding *Civility In The Classroom* above and the section on *Academic Dishonesty* as outlined in the *DCC Rights and Responsibilities Handbook*. **Academic dishonesty in my class will not be tolerated and will likely result in a failing grade for the class.**