

**POLK STATE COLLEGE
WORKFORCE & ECONOMIC DEVELOPMENT
COURSE SYLLABUS & PROFESSOR INFORMATION**

Campus Dean:

WINTER HAVEN CAMPUS: April Robinson OFFICE: WSC 101 PHONE: (863) 298-6881

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Course Information

ACG 2071

Managerial Accounting

Summer 2021 Semester (FT): May 10 to August 4, 2021

3 hours Lecture, 3 credit(s)

Course Reference Number: 98676

Instructor Information

George H. Bernard, CPA, MBA

Polk State College

Contact Information

Polk State email: gbernard@polk.edu (Please use Canvas messages first)

Cell Phone: 407-324-6086 (Cell phone calls are allowed five days a week (Monday through Friday) from 9:00 AM to 5:00 PM. Please leave a message with a return phone number if you reach my voicemail)

Communicating With the Instructor

This course uses a “three before me” policy regarding student to faculty communications. When questions arise during this class, please remember to check these three sources for an answer before asking me to reply to your individual questions:

1. Course syllabus
2. Announcements in Canvas
3. The “Classroom” discussion board

This policy will help you in potentially identifying answers before I can get back to you and it also helps your instructor from answering similar questions or concerns multiple times.

If you cannot find an answer to your question, please first post your question to the “Classroom” discussion board. Here your question can be answered to the benefit of all students by either your fellow students who know the answer to your question or the instructor. You are encouraged to answer questions from other students in the discussion forum when you know the answer to a question to help provide timely assistance.

If you have questions of a personal nature such as relating a personal emergency, questioning a grade on an assignment, or something else that needs to be communicated privately, you are welcome to contact me via Canvas messages. I will usually respond to Canvas messages from 9am to 5pm on weekdays, please allow 24 hours for me to respond.

If you have a question about the technology being used in the course, please contact the Polk State Help Desk for assistance, the phone number is **863-298-6839**

Polk State College Mission and Outcomes

Polk State College is a quality-driven educational institution, providing access to affordable associate and baccalaureate degrees, career certificates, and workforce development programs, delivered by diverse, qualified faculty and staff who are committed to student learning and achievement through the consistent practice of collaboration and focus on excellence.

Course Catalog Description and Course Learning Objectives

At the completion of this course students will be able to:

1. Define basic terms and concepts used in managerial accounting. (Chapters 16-20)
2. Describe the role and function of managerial accounting in an organization's operation. (Chapters 16, 21, and 22)
3. Apply managerial accounting tools and techniques to analyze business problems. (Chapters 17, 18, 20, 22 and 26)
4. Measure or evaluate costs/profitability of customers, products, processes, jobs, and decisions. (Chapters 19, 22-27)

Course Prerequisites

ACG 2011.

Course Textbook and Materials

Required:

Cengage: CNOW V2

You must purchase the Cengage software to complete your assigned work for this class. The textbook assignments are completed in the Cengage software program. The software program includes an electronic version of the complete textbook.

Course Requirements

Online Course

This is an online course and therefore there will not be any face-to-face class sessions. All assignments and course interactions will utilize internet technologies.

Note: During the first week of class, you are asked to login within the **first 48 hours** as confirmation you intend to participate in your course.

Computer Requirements

This course requires that you have access to a computer that can access the internet. You will need to have access to, and be able to use, the following software packages:

- A web browser (Internet Explorer or Google Chrome)
- Adobe Acrobat Reader (free)

- Adobe Flash Player (free)
- Microsoft Word or a similar type of word processing software
- As a Polk State College student, you are given free access to the Microsoft Office Suite. Here is how to access it:
 - Log onto Passport. Under “Quick Links” find *MyPolk Email* and click on it. In the middle near the top, you will see SkyDrive. Click on it.
 - Your Username is: your Polk State email address (name@my.polk.edu)
 - Your Password is: your Student ID -capitalize the letter (P20150808)
 - One of the features being offered is the Office 365 Suite which contains Office Word, Excel, PowerPoint, and OneNote. You will be able to create, save, and retrieve your documents from anywhere including home, school, or anywhere the internet is available.

**You are responsible for having a reliable computer and internet connection throughout the course.*

Canvas Email and the Internet

All professor correspondence will be sent to your Canvas e-mail account. Please plan on checking your Canvas email account regularly for course related messages. You must have access to the Internet.

This course uses the learning management system known as *Canvas* for the facilitation of communications between the faculty and students, submission of assignments, and posting of grades. The *Canvas* Course Site can be accessed at <https://Canvas.polk.edu>. These are the commonly used categories:

- **Announcements** are a communication tool that allows instructors to post announcements for all users in a course. Announcements can be created in courses and groups.
- **Assignments** are any activity assessment that is created by the instructor. Assignments can include Homework, Discussions, and Quizzes. Some assignments are submitted for no grade. Assignments is a link in Course Navigation. The Assignments page lists all assignment types in a course.
- **Calendar** is a communication tool that shows users all events and assignments in their courses and groups.
- **Dashboard** is a panel of content that acts as the Canvas default landing page and provides an overview of all Canvas activity for a user. The Dashboard shows all courses and groups, recent activity, to-do items, upcoming assignments, and recent feedback.
- **Discussions** are a forum designed to facilitate informal communication between students in a course. Discussions can also be created as assignments for grading purposes. Students can also respond to informal and graded discussions in the context of a group. All Discussions content is public, and all course students can view and reply to a discussion.
- **Modules** are a tool that can unify all course content into structural components. Module content can be grouped by week, topic, or day. Modules can be set up to require students to complete materials in a sequential fashion.
- **Quizzes** displays all quiz assessment types in a course.

Recommended Internet Sites

Resource Name	Website
APA Guidelines	http://www.apastyle.org/
Honorlock- Remote Proctoring	https://www.polk.edu/distance-learning/remote-proctoring-option/
Polk State's Library and TLCC (Tutoring)	http://www.polk.edu/library-tlcc-tutoring/
Polk State's Student Handbook	https://www.polk.edu/polk-state-lakeland-collegiate-high-school/student-handbook-2020-2021/
Polk State's Guidelines for students in the Online Environment (including Netiquette)	https://www.polk.edu/distance-learning/student-guidelines/
Turnitin	http://www.turnitin.com Plagiarism and Authentication Tool

Campus Network or Canvas Outage

When access to Canvas is not available for an extended period (greater than one entire evening - 6pm till 11pm) you can reasonably expect that the due date for assignments will be changed to the next day (assignment still due by 11:59pm).

Studying and Preparation Time

The course requires you to spend time preparing and completing assignments. A three-credit course requires 96 hours of student work. Therefore, expect to spend approximately 6 hours a week preparing for and actively participating in this course.

Attendance/Participation

Preparation for class means reading the assigned readings & reviewing all information required for that week. *Attendance* in an online course means logging into Canvas and on a regular basis and *participating* in all the activities that are posted in the course. **This does not include submitting/uploading your assignments.** Participation is measured by recording the date of each entry a student makes on the system when that student interacts with the course in a meaningful way. Examples of meaningful interaction include responses to assignments, commenting on the work of others in critiques, discussion questions, or a question you might have for the professor or the group.

For absence due to prolonged serious illness or personal emergency the student is expected to contact the professor as soon as possible. For absence due to technical problems, the student is expected to contact the professor immediately after notifying the appropriate technical support. Failure to notify the professor will be considered a missed deadline. All assigned work must be completed regardless of the reason for absence.

How to Succeed in this Course

- Check your Canvas email regularly.
- Log in to the course website daily.
- Communicate with your professor and classmates.
- Create a study schedule so that you do not fall behind on assignments.

Drop and Add dates

If you feel it is necessary to withdraw from the course, please see www.polk.edu/academics/academic-calendars for full details on the types of withdrawals that are available and their procedures. Students will be advised of their grade before the withdrawal date before the final withdrawal deadline.

Subject to change notice

All material, assignments, and deadlines are subject to change with prior notice. It is your responsibility to stay in touch with your professor, review the course site regularly, or communicate with other students, to adjust as needed if assignments or due dates change.

Late or Missed Assignments, Discussions, and Final Exam

All assignments must be finished and turned in to complete the course. **I do not accept late assignments and no credit will be given for any assignment past the due date.**

Submitting Assignments

- All written assignments are to be submitted using APA citation guidelines (no abstract needed). Please go to the library homepage and refer to the citation section, Landmarks Citation Machine, for proper citation guidelines.
- All assignments, unless otherwise announced by the professor, **MUST** be submitted in Canvas. Each assignment will have a designated place for submission.
- Your written assignments are to be saved as a rich text file with an rtf extension; this helps to ensure that the file can be opened and viewed. *If you have Microsoft Word, just save it in the default format (doc or docx).*
- Specific assignment information will be given in Canvas.

Posting to the discussion board

Successful learning online requires you to actively participate in each course. Participation in this course is measured by recording the posting date on which you make a substantive posting in the course, which is **approximately 1-2 paragraphs**.

What are substantive postings? Substantive postings include:

- Responding to discussion questions as well as discourse between students related to subject matter within the course. This may include posting notes and responding to the notes of others' answers within a **Discussion Area**. A response may be a question about another's work, agreement with or challenge to the point of view expressed (supported by a reference to the text or lecture), or critique of someone's work.

- Contributing to the discussion based upon course content, theory, or personal experiences, not simply personal opinions.

Substantive postings do not include:

- Posting completed assignments.
- Asking the faculty member or classmates a question about an assignment.
- Posting a simple "I agree" comment.
- Sending emails to the faculty member or classmates.

You are required to read all the notes posted in the **Discussion Area** from the professor and classmates. *The quantity and quality of your participation in the discussion area will be graded.* The participation point value is defined within each assignment; and/or as assigned by the professor. Everyone's comments are important. The diversity of the experience among members of your class will enhance learning. All students will be treated equitably within the classroom. Discussion and all communications are required to be respectful. Inappropriate language will not be tolerated, and your professor determines what is inappropriate. Students not treating the professor and/or classmates with respect are subject to discipline or dismissal from the course and/or program. Participation in the **Discussion Area** must be completed by 11:59 p.m. Eastern Standard Time (EST). A one-day period is defined as that period of 24 hours from 12:01 a.m. EST to 12:00 a.m. EST the following day.

What should you do if you are unable to participate? If you are unable to participate due to prolonged serious illness or personal emergency, you are expected to contact your professor as soon as possible. If you are unable to participate due to technical problems, you are expected to notify the appropriate technical support personnel and then, notify your professor. You should also contact your academic advisor or your on-campus contact person (whomever is appropriate for your program) within 48 hours to discuss your situation. Failure to notify your professor will be considered a missed deadline. All assigned work must be completed regardless of the reason for nonparticipation.

Polk State College Plagiarism Policy (as taken from Board Rule 4.01)/Academic Integrity

Academic Dishonesty

Polk State College considers academic dishonesty as an assault upon the basic integrity and meaning of a college. Cheating, plagiarism, and collusion in dishonest activities are serious acts which erode the college's educational role and cheapen the learning experience not only for the perpetrators, but also for the entire community. It is expected that all PSC students will understand and subscribe to the ideal of academic integrity and that they will be willing to bear individual responsibility for their work. Materials (written or otherwise) submitted to fulfill academic requirements must represent a student's own efforts. The fundamental purpose of this rule is to emphasize that any act of academic dishonesty attempted by any PSC students is unacceptable and will not be tolerated. Examples of academic dishonesty include:

1. Cheating or plagiarizing on tests, projects, or assignments

2. Cheating is defined as the giving or taking of any information or material with the intent of wrongfully aiding oneself or another in academic work considered in the determination of a course grade. Plagiarism is defined (Black's Law Dictionary, Revised 4th Edition) as "the act of appropriating the literary composition of another, or parts or passages of his/her writings, or the ideas or language of the same, and passing them off as the product of one's own mind." Plagiarism shall include failure to use quotation marks or other conventional markings around material quoted from any printed source and paraphrasing a specific passage from a specific source without indicating accurately what that source is. Plagiarism shall further include letting another person compose or rewrite a student's assignment. The following items have been identified as a partial list of examples of cheating and/or plagiarism by the faculty and students at PSC.
 - a) Asking for information from another student before, during, or after a test, quiz, or exam situation.
 - b) Copying answers from another's paper during a test, quiz, or exam situation.
 - c) Knowingly letting someone copy from one's paper during a test, quiz, or exam situation.
 - d) Using sources other than what is permitted by the professor in a test, quiz, or exam situation.
 - e) Copying material exactly or essentially from outside sources while omitting appropriate documentation.
 - f) Copying or falsifying a report of a laboratory, clinical project, or assignment without doing the required work.
 - g) Changing answers on a returned graded test, quiz, or exam to get the grade revised.

If a student is found Plagiarizing, he/she will receive a zero for that assignment, quiz, project, or exam. Depending on the seriousness of the violation, a student maybe referred to the appropriate Dean's Office.

Course Grading

Activity	Points Possible	Explanation
Exams	500	Four Chapter Exams worth 100 points each <u>and</u> a Comprehensive Final Exam worth 100 points.
Chapter Homework	260	Thirteen Homework assignments. Each assignment is worth 20 points.
Chapter Quizzes	130	Thirteen Chapter Quizzes. Each Quiz is worth 10 points.
Canvas Discussions	84	Seven Discussion Questions. Each Discussion Question is worth 12 points. Each question requires that students post a response to the discussion question and post two replies to classmate's postings.
Pre Lecture Videos	13	Thirteen Pre-Lecture Videos. Each Pre-Lecture Video is worth 1 point.
Study Tools Mini Quiz	13	Thirteen Study Tools Mini Quiz. Each Study Tools Mini Quiz is worth 1 point.

Total	1,000	To compute your course grade, add up points you have earned and divide by total points possible in the course to date.
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Note 1: There will be no incompletes given in this course.

Grades and Grading Scale

Each student's course grade will be calculated by dividing the total points the student earned during the course by the total points possible.

Points Earned		Letter Grade
90% to 100%	of 960 Points	A
80% to 89%	of 960 Points	B
70% to 79%	of 960 Points	C
60% to 69 %	of 960 Points	D
Below 60%	of 960 Points	F

Evaluative Criteria

How to Succeed in this class:

HOW TO STUDY EACH CHAPTER USING THE CENGAGE SOFTWARE AND HOW TO EARN POINTS TOWARD YOUR FINAL GRADE:

Follow these steps for each chapter:

STEP ONE:

View the Pre-Lecture video and answer the questions. You are required to spend a minimum of 10 minutes viewing the video and answering the questions. This is a prerequisite to release your homework availability. **You cannot skip this area as successful completion will "release" your homework exercises and the chapter quiz in the software program. You must spend a minimum of 10 minutes in the video section. If you spend less than 10 minutes you will be locked out of the chapter homework and will lose 25 points. PLEASE SET A TIMER TO ENSURE YOU SPEND A MINIMUM OF 10 MINUTES IN THIS AREA.**

STEP TWO:

Go to the Study Tools and Mini Quiz module and score a 70% minimum score on the mini quiz. **You must score a 70% on the Study Tools and Mini Quiz.** This will "release" the chapter quiz for you to complete. You can take the mini quiz an infinite number of times until you get to 70%. Make sure you click on the top part of your screen (submit and review quiz) and NOT the bottom submit button. **ONLY HIT THE BOTTOM SUBMIT BUTTON AFTER YOU HAVE COMPETED STUDY IN THIS AREA AND HAVE SCORED 70%+ ON THE MINI QUIZ. IF YOU HIT THE BOTTOM SUBMIT BUTTON BEFORE YOU HAVE SCORED 70%, YOU WILL BE LOCKED OUT OF TAKING ANY FURTHER MINI QUIZ ATTEMPTS and you will not be able to take the chapter quiz and will lose 10 points.**

STEP THREE:

Go to the Practice Exercises to test your chapter knowledge; no points are awarded, but you gain knowledge of how to complete the homework.

STEP FOUR:

Work the homework module to earn 20 points for completion.

STEP FIVE:

Take the chapter quiz to earn your 10 points for completion.

Course Assignments and Grading:

My grading is based on percentages, so it is very black and white, there are no gray areas. **I do not grant extensions for any assignments.**

Chapter Exams:

Students may take the exams at their convenience within the open period before the due date given in Cengage. This open period starts before the due date so you will have plenty of access time to take the exam. **There are no “make up exams” as the open period will give you plenty of time to take the exams.** All exam scores will count towards the total score. All exams must be taken by the scheduled exam date. All exams can be taken on any computer by the due date shown in Cengage.

Comprehensive Final Exam:

This exam will be taken during the last week of class and will cover all chapters. It is an open book exam consisting of 50 multiple choice questions and can be completed on any computer. You will have 3 hours to complete the exam, so please do NOT guess at the answers. If you are not sure of the correct answer do some research in the text, online, etc., for the answer. This way you will LEARN and get a good grade.

Chapter Homework:

For each chapter in CENGAGE, you will have a homework set to complete. Because accounting is a skill, which improves with practice, it is impossible to learn the material and do well in this course if you do not do the homework when it is assigned. All homework assignments are done within the Cengage software program. The due dates are noted in Cengage. **You will have 2 attempts available to complete the homework. For each problem in the homework, you are limited to 6 “check my work” clicks.**

Chapter Quizzes:

For each chapter in CENGAGE, you will take a Chapter Quiz. **Each quiz is worth 10 points towards your grade, and you will have two attempts and 40 minutes to complete the quiz.** Your highest attempt will count towards your final grade. You should take this quiz last after you have completely studied the chapter in detail, taken the Study Tools Mini Quiz (and scored

70%), and have completed all your CENGAGE homework. It is considered the “capstone” for the chapter.

Canvas Discussions:

ALL COURSE DISCUSSIONS ARE LOCATED IN CANVAS.

The Discussion Forums can be accessed in CANVAS by selecting the **Discussions** tab. The purpose of the forums is to replace the missing element of "meeting" in the classroom each week and to engage your classmates in discussions of the course material. **Discussion topics will be based on the chapter assigned that week and should be informative and include helpful tips of how to navigate difficult sections of the chapter.** The discussions, when used properly, help everyone achieve success in the class.

You can earn a total of **12** points for each Discussion by actively participating in the Discussion assignments. “Active participation” is defined as:

- Posting an original thought at least **48 HOURS IN ADVANCE OF THE DUE DATE (MINIMUM OF 100 WORDS)**
- PLUS responding at least twice to other student’s posts using a **MINIMUM OF 50 WORDS** (total of 3 discussion posts)
- PLUS reading a minimum of 80% of all posts from all students.

THIS IS AN ALL OR NOTHING GRADE - YOU NEED TO COMPLETE ALL THREE REQUIREMENTS TO EARN THE 10 POINTS PER DISCUSSION. (MAKE A MINIMUM OF 3 POSTS AND READ A MINIMUM OF 80% OF THE POSTS.)

2 posts + 50% reading = 0 points

3 posts + 50% reading = 0 points.

PLEASE NOTE: “Good job” or “way to go” posts are meaningless and not acceptable as proper responses to an original post. Your responses must be in sentence form, with proper grammar, and contribute to **enhancing or furthering the discussion forum with a minimum of 50 words.**

Just as if you were absent from a Face-to-Face class, you will not earn any points if you do not participate in the discussions.

To compute your course grade, add up points you have earned and divide by total points possible in the course to date.

Weekly Course Schedule

All homework, quizzes and exams for this class will be completed in the CENGAGE software program. Discussion questions are in CANVAS. **I do not extend the due dates for assignments.**

<u>Due Dates</u>	<u>Assignment(s)</u>
Module One – Due Monday, May 17 by 11:55 pm	<ul style="list-style-type: none"> • Introduction Discussion • Chapter 15 CENGAGE Assignments
Module Two – Due Monday, May 24 by 11:55 pm	<ul style="list-style-type: none"> • Chapter 16 CENGAGE Assignments • Chapter 16 Discussion
Module Three – Due Tuesday, June 1 by 11:55 pm (Due to Memorial Day Holiday)	<ul style="list-style-type: none"> • Chapter 17 CENGAGE Assignments • Chapter 17 Discussion • Exam One (Chapters 15, 16 and 17)
Module Four – Due Monday, June 7 by 11:55 pm	<ul style="list-style-type: none"> • Chapter 18 CENGAGE Assignments • Chapter 20 CENGAGE Assignments • Chapter 20 Discussion
Module Five – Due Monday, June 14 by 11:55 pm	<ul style="list-style-type: none"> • Chapter 21 CENGAGE Assignments • Exam Two (Chapters 18, 20 and 21)
Module Six – Due Monday, June 21 by 11:55 pm	<ul style="list-style-type: none"> • Chapter 22 CENGAGE Assignments • Chapter 22 Discussion • Chapter 23 CENGAGE Assignments • Chapter 23 Discussion
Module Seven – Due Monday, June 28 by 11:55 pm	<ul style="list-style-type: none"> • Chapter 24 CENGAGE Assignments • Exam Three (Chapters 22, 23 and 24)
Module Eight – Due Tuesday, July 6 by 11:55 pm (Due to July 4 th Holiday)	<ul style="list-style-type: none"> • Chapter 25 CENGAGE Assignments • Chapter 25 Discussion • Chapter 26 CENGAGE Assignments • Chapter 26 Discussion
Module Nine – Due Monday, July 12 by 11:55 pm	<ul style="list-style-type: none"> • Chapter 27 CENGAGE Assignments
Module Ten – Due Monday, July 19 by 11:55 pm	<ul style="list-style-type: none"> • Chapter 28 CENGAGE Assignments
Module Eleven – Due Monday, July 26 by 11:55 pm	<ul style="list-style-type: none"> • Exam Four (Chapters 25, 26, 27 and 28)
Module Twelve – Due Monday, August 2 by 11:55 pm	<ul style="list-style-type: none"> • Comprehensive Final Exam (Chapters 15-18 and Chapters 20-28)

Syllabus Disclaimer

The professor views the course syllabus as an educational contract between the professor and students. Every effort will be made to avoid changing the course schedule, but the possibility exists that unforeseen events will make syllabus changes necessary. The professor reserves the right to make changes to the syllabus as deemed necessary. Students will be notified in a timely manner of any syllabus changes via email or in the course site News/Announcements. Please remember to check your PAL email and the course site News/Announcements often.

Technical Support Contact Information

For technical assistance contact the Help Desk:

Phone: **863-298-6839**

Equal Opportunity for Students with Disabilities

A student with a disability who requires special accommodations or auxiliary aids under *The Americans with Disabilities Act* (ADA) should contact the Student Services Office on either campus and speak with the Coordinator of Academic Advising.