Waukesha County Technical College
Business Division

Course Syllabus

Course Title: Accounting for Managers           Semester/Year: Fall 2012
Course Number: 101-108                           Start/End Dates: 9/4/12-10/23/12
Instructor: Debbie Gahr                          Phone: 262-691-5235
Office Hours: Monday 9:30-10:00                  E-mail: dgahr@wctc.edu
           Tuesdays 10:30-11:30
           Wednesdays 9:30-11:00
           Thursdays 10:30-11:30 or by appointment

Everything that follows in this syllabus is designed to ensure that all students are offered a fair chance to be successful in this course and to engage in and enjoy learning.

Course Description: This course will cover the fundamentals of accounting principles. Topics will include budgeting, and analysis and understanding of financial statements for supervisors.

Course Competencies

1. Explain the importance of ethics in the accounting profession
2. Analyze the four primary financial statements.
3. Analyze the effect of accounting transactions on the financial statements.
4. Identify the key elements of an internal control system.
5. Analyze the cost of goods sold section of the income statement.
6. Analyze the long-term operational assets that affect the financial statements.
7. Prepare a budget.
8. Use financial ratios to analyze company performance.

Required Text
Survey of Accounting, by Thomas P. Edmonds. McGraw-Hill Irwin, 2012. This is a customized book and must be purchased at the WCTC bookstore. It has been customized to only the chapters we will be using in class to reduce your cost.

Supplies-Please come to class prepared!
Calculator, paper and pencils
Folder or binder
Internet access either at home, school or work

Grading Information
Grading Rationale
It is department policy that you will get credit for core program courses only if you achieve a C (79%) or better grade.
Grading Scale

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<tr>
<th>Grade</th>
<th>Score Range</th>
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<tr>
<td>A</td>
<td>95-100</td>
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<td>A-</td>
<td>93-94</td>
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<td>B+</td>
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<td>B</td>
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<td>C+</td>
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<td>D-</td>
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<td>F</td>
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*Guidelines for Success*

Guidelines for Success/Academic Performance

*Graded Learning Activities and Graded Performance Assessment Tasks*

All graded learning activities and graded performance assessment tasks are expected to be submitted with a professional appearance and free of grammatical and spelling errors. All graded learning activities and graded performance assessment tasks must be submitted through Blackboard. All graded learning activities and graded performance assessment tasks are to be done by the student whose name they bear unless a team approach has been requested and approved by the instructor, in which case all team members' names will be noted. All graded learning activities and all graded performance assessment tasks will be run through Safe Assignment. Work that does not meet an 80/20 ratio will not be accepted. This means that 80% of the work is authentically yours. You must cite the sources using APA format for the 20% work that is not authentically yours.

*Safe Assign*

All graded learning activities and performance assessment tasks must be submitted to the Blackboard text-matching software (Safe Assign) for review and analysis of originality and intellectual integrity. No graded learning activities or performance assessment tasks will be accepted via email. The graded learning activities and performance assessment tasks submitted to Safe Assign are checked against databases of published journals, newspapers and other student papers submitted. You will need to put things in your own words and properly cite your sources. You must cite the sources using APA format for the 20% work that is not authentically yours. For purposes of this class, a Safe Assign report that has a match of over 20% of the paper will be reviewed for plagiarism. If the results of the review indicate academic dishonesty, disciplinary action will be taken against the student as outlined in the student handbook.
**Connect Grading**

In order to receive all the points for an assignment, the Connect work must have a minimum of 79%. If you do not obtain a 79% on the Connect work, it is set up so that you may try the problem again. You have 3 tries to get 79%.

**Late Learning Activities/Performance Assessment Tasks**

**Late graded learning activities will not be accepted. There are no exceptions.** You will have reasonable enough advance notice of outside of class learning activity due dates. All due date times are Central Standard Time. Do not wait to the last minute to complete these learning activities. They must be completed and submitted in Blackboard by the beginning of the class period in which they will be discussed. You must also bring a hard copy to class to use in class discussion. If graded learning activities are not completed by the beginning of the class period in which they are discussed, you receive a 0 on these learning activities.

On occasion, there will be additional graded learning activities not on the schedule that will be completed in class. You must be in attendance on days that these learning activities occur to earn the points associated with these learning activities. **If you are not in attendance, you will get a 0 on the learning activity. There will be no exceptions.**

**Late graded performance assessment tasks will be accepted. Late graded performance assessment tasks receive a maximum grade of 79%.** If you do not submit a graded performance assessment task on the due date, you must submit it at the beginning of the next class period. If it is not submitted by the beginning of the next class period, you will receive a 0 on that graded performance assessment task. **The final project will not be accepted late.**

Please keep all your graded learning activities and graded performance assessment tasks as they may help if there is a grade dispute. There is no opportunity for extra credit in this course.

**Academic Integrity and Honesty**

Academic Integrity means that any work you hand in as your own is truly your own and that it represents work developed by you. Section 2 - Student Academic Ethics Code of Conduct in the Student Handbook describes what constitutes cheating. Cheating includes: * Giving an electronic file to another student * Using another student’s electronic file * Copying someone else’s worksheet, test or handout * Copying information from the web and pasting it into your document * Using images from any source, including the web, without permission from the owner * Again ... If you leave files on the computer, you are allowing another student to copy and possibly use them as his/her own. This is in violation of college policy and will result in disciplinary action. **If you are involved in any type of cheating, you will receive a failing grade for the course.** Protect your work from theft and realize that helping friends complete their work will only jeopardize your own academic career along with theirs. Proof of project completion rests with the student, not with the instructor. Keep all your graded materials and make backups of electronic files and projects. If you believe the instructor has made a grading error, you must produce the electronic file and your finished graded project. Do not steal software. You can purchase software at significantly reduced prices through www.wisc.edu/wisc or through the WCTC Bookstore. Any student who attempts to copy or steal software from WCTC will be disciplined and may be expelled. Please refer to the Student Code of Conduct in the student handbook which can be found on the web site under Student Services.
Guidelines for Success/Behavioral Performance

Behavior

WCTC, as a community dedicated to learning, personal growth, and the advancement of knowledge, expects and requires the behavior of all of its students to be compatible with its high standards of scholarship and conduct. All individuals and/or groups of the WCTC community are expected to speak and act with respect for the human dignity of others, both within the classroom and outside it, in social and recreational as well as academic activities. The WCTC Code of Conduct and Academic Ethics Code further outline the rights and responsibilities of students. For more information, those documents can be found at: www.wctc.edu/conduct.

In this course, you are expected to behave in a professional manner. The following is a list of unacceptable behaviors. This list is not all inclusive. It is up to instructor discretion to determine if any other behaviors are unacceptable.

Disruptive Student Behavior

1. Sleeping in class
2. Reading the newspaper or other material not related to this class
3. Routine tardiness
4. Leaving early without notice
5. Personal hygiene problems/inappropriate attire
6. Interrupting the instructor or other students
7. Speaking without being recognized
8. Arguing with the instructor or other students
9. Dominating class discussion
10. Threatening (verbal) instructor or other students
11. Harassing instructor or other students through notes, email, etc.
12. Overt physical disruptions (throwing papers, books, pens/pencils, chairs, etc.)
13. Overt acts of violence directed at instructor or other students (hitting, pushing, etc.)
14. Packing up before class is over
15. Having your laptop open or typing when the instructor is talking
16. Working on another class assignment or personal work
17. Using cell phone to talk/text/etc.
18. Going in and out of classroom during class
19. Talking when another person is talking
20. Not paying attention to student presentations.
21. Putting feet on chairs
22. Other disruptive behaviors as per instructor discretion

If you should exhibit a disruptive student behavior, the instructor will document it on a blue incident form and share with you. If you are asked to leave the classroom due to behavioral issues, please do so immediately. If you should reach 3 incidents of disruptive student behavior, the instructor will move you to the next level of progressive discipline which will require you to meet with the Associate Dean. You will not be able to return to class until you have met with the Associate Dean. If disruptive student behavior continues upon your return to class, you will be withdrawn from the course.
Arriving to class in a timely manner is required to avoid the disruption of class and the learning environment. Tardiness is defined as arriving after the class session has started or leaving prior to the end of class. Arriving to class on time demonstrates professionalism that future employers will expect of you. The classroom door is locked promptly at the class start time. At the first opportunity that will not disrupt the class, the instructor will open the door and late students may enter at that time. It is the student's responsibility to notify the instructor that they are not absent if they arrive after attendance has been recorded. The following tardiness policy applies: three (3) instances of tardiness will result in a designated absence. Attending class sessions are a requirement to successfully completing this course. Student participation provides an additional dimension to the learning experience for you and your classmates. In addition, WCTC policy requires instructors to report absences to the Registration Department. Therefore, the following attendance policy applies: a total of four (4) hours of absence will result in a student being dropped from the course. Also, you may not miss the first class or the last class.. NOTE: WCTC-supported activities (student organizations, class field trips) are considered excused absences once the dates are communicated to the instructor. Otherwise, all absences are treated the same. Important Note: Our department attendance policy which you signed at the beginning of the class takes precedent over the college policy.

**Fair Covenant**
What I Expect From You

1. That you be punctual for every class.
2. That you will prepare yourself for each class meeting.
3. That if you make the decision to enter class that day, you will actively participate in all classroom activities. It is impolite to shut one's eyes or sleep in class. Please excuse yourself from the classroom.
4. That once you are in the classroom, you will stay in the classroom. It is rude to fellow students to disrupt the class by getting up and walking in and out of the classroom.
5. That you respect what I and your fellow students have to say and you will not direct inappropriate comments at the fellow students and the instructor.
6. That you will concentrate exclusively on this course during class hours. Please excuse yourself from class if you have the need to work on something other than this course.
7. That you will not pack up your materials prior to the end of class.
8. That you follow all the guidelines established in the syllabus.
9. If you miss a class, you take the responsibility to found out what you missed.

What You Can Expect From Me

1. That I will be punctual for every class.
2. That I will give everybody a fair share of my attention.
3. That I will provide an inviting, open, safe, and trustworthy space.
4. That I will treat all with civility and compassion.
5. That the classroom environment will be one of caring, high expectations, and diverse approaches to learning.
6. That I will invite your voice, engage you in the learning, open the space where you can have a conversation with the subject and with each other, and bring the subject to the center of practical.
7. That I have a broad base of experience and teach many different courses and I do not know it
8. That I will attempt to find the answers to questions I do not know.
9. Everyone wants validation. I hear you. I see you. What you say is important. You are worthy.

**How To Get The Most Out Of This Learning Experience**

1. Take charge of your own learning.
2. Raise questions, probe, explore, and go after what you need.
3. Be open.
4. Use your imagination, consider new possibilities, and create something new for yourself.
5. Give as well as receive. Give liberally to co-learners and be prepared to receive a great deal from them.
6. Have fun. Plan to thoroughly enjoy this opportunity to learn and to grow in your professional competence and satisfaction.
7. Paying and doing the work is not good enough. You are not entitled to a good grade. You need to earn a good grade. Recognize the importance of the process of mastery, rather than focusing exclusively on the product. Put the focus on the importance of the learning activities and the product success (performance assessment task success) will follow. You will not receive something for nothing.
8. Learning is a total package. It consists of reading the assigned material, actively participating in the inside and outside the classroom learning activities, and completing and submitting the performance assessment tasks and other assignments.
9. It is expected that you will invest at least 2 hours outside of class for every 1 hour in class.
10. The model for success in any business is to bring it everyday; educate yourself; read more about the subject; study the people who have been successful; take care of the little things in greater detail, embrace your choices - you have to own your choices; you are accountable for everything you do.
11. Procrastination on your part doesn't indicate an emergency on my part.
12. There is no grade negotiation. It is your responsibility to clarify directions on all learning activities and performance assessment tasks and to clarify the criteria on all rubrics.
13. It is your responsibility to get prior approval of the instructor before making a visual or audio recording of this class.

**Special Needs**

I wish to fully include students with disabilities. If you require any special accommodations to complete this course, I ask you to contact me within the first week of class. Please make sure to provide me with a copy of your Student Accommodation Card as well. If you do not have such a card, please contact the Special Service Coordinator at 262-691-5210 or the Transition Retention Counselor at 262-691-5281

**Tuition Refund**

Refunds or reductions of unpaid fees are granted according to Wisconsin Technical College System Board policy. See Class Schedule regarding Refund Schedule.

**Cell Phones**

Please turn off all cell phones, pagers, blackberries, etc. prior to class unless you have informed me that, for example, you are an EMT or firefighter, the parent of a young child for whom you must be available, or you are waiting for a personal emergency call. If any of these apply, please keep your phone on the vibrate mode, and step outside to take the call. Otherwise, please put your cell phones away at the start of class. Text messaging, checking email, or using a cell phone
for any reason other than stated above is not allowed during class sessions and will result in the student being asked to leave the classroom. This will result in an absence.

**Laptops**
Please do not bring laptops to class. If you do bring a laptop to class, please leave it in the carrying case. There will be no need to use a laptop during class time. Thank you.

**Email**
If a student has the need to email me; they are to use the WCTC email system only. All email must include your full name and class time. The student should not assume that their message was received by the instructor until they receive a reply from the instructor confirming receipt. The instructor will reply in 24 to 48 hours. No reply from the instructor means that the instructor did not receive the message. Email should not be used to submit assignments. **You will be expected to access your WCTC email account and Blackboard a minimum of once per day.**

**Blackboard**
A Blackboard account has been established for this course. Throughout the semester, the instructor post grades for the course to the blackboard site. You may access the blackboard site to check on your progress 24/7. You are required to access Blackboard a minimum of once per day to keep up on the course communication and to be able to respond in a timely fashion. If the student portal is down and you have difficulty accessing Blackboard, you can access Blackboard directly by going to https://wctc.blackboard.com.

**Computer Labs**
WCTC computer labs are to be used only for WCTC course-related work. No food or beverages are allowed in any of the lab complexes. Children who are not officially enrolled in a class are not allowed in the computer lab areas, even if a parent or guardian is attending class. Copying of copyrighted materials is a federal crime and is not allowed. This includes written materials and computer software. All policy infringements will be documented. The consequences of violating these policies include the following: first time violations of lab policy will result in a verbal warning; second time violators will be asked to leave the lab and violation documentation will be forwarded to the appropriate associate dean; and a third violation will result in the suspension of lab privileges.

**Bad Weather/School Closings**
In the event of conditions affecting the regular opening of WCTC, the following radio stations will give regular notices of any closing or cancellation. If you think WCTC may be closed, do the following: Please listen for announcements over the following local broadcast media. Call the WCTC weather emergency information number at 262-691-5239 (a recorded message will provide specific instructions and the latest available information) or review the WCTC main page website at www.wctc.edu.

WTMJ-AM 620
WKLH-FM 96.5
WOKY-AM 920
WMIL-FM 106.1
WISN-AM 1130
WKTI-FM 94.5
WLTQ-FM 97.3
WMYX-FM 99.1
I have read and understood and am responsible for all aspects of this syllabus. Any questions I had about this syllabus were answered.

Name:

Date:

Printed Name: