Instructor

Drew M. Goodson, CPA
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Office Hours

Tuesday and Thursday 5:00 to 5:50 and by appointment

Background

B.S. Business Administration, University of North Carolina at Chapel Hill
M.A.C. North Carolina State University, Raleigh, NC
Public Accounting Experience & College Teaching Experience

Course Policies

Required Materials

- Managerial Accounting, Custom Package (with introduction to Financial Accounting and Income Tax for Business Entities); Jackson and Sawyers; New York, NY: Thomson Southwestern, 2006 ~ $72
- Handouts and Practice Exams, available online at http://vista.ncsu.edu ~ $6
- Lab Exercises, available online at http://vista.ncsu.edu ~ $4
- Non-programmable calculator.

Optional Materials (Note: the materials included in the Managerial Accounting, Custom Package listed above can be purchased separately as listed below if so desired. The second book will be a hardcover book instead of loose-leaf.)


Course Prerequisites - None

Course Objectives

This course is designed to provide students exposure to financial, managerial and tax accounting concepts. The primary focus of the course is on various forms of managerial accounting information used in business decisions. The course includes discussions of the development, accumulation, and interpretation of internally generated accounting information. Specific chapter objectives are available at http://vista.ncsu.edu.

Nondiscrimination Policy

North Carolina State University is dedicated to equality of opportunity within its community. Accordingly, North Carolina State University does not practice or condone discrimination, in any form, against students, employees, or applicants on the grounds of race, color, national origin, religion, sex, age, or disability. North Carolina State University commits itself to positive action to secure equal opportunity regardless of those characteristics.

Disability Services for Students

Disability Services for Students (DSS) staff serve as advocates for students with disabilities and assist them in achieving equal access to all university programs and services. The official contact for students with disabilities, who request services and accommodations, is located in the 1900 Suite of the Student Health Services building. This office can be reached at 919.515.7653 (Voice) and 919.515.8830 (TDD) or at http://www.ncsu.edu/equal_op/dss/. Students must self-identify with DSS and provide documentation of their disability from an appropriate source.

Academic Integrity

Honesty and integrity are fundamental to the public trust of business. It is therefore expected that all students will adhere to the Honor Code of North Carolina State University. Please see http://vista.ncsu.edu to review the attached Faculty Position Statement regarding the Honor Code at North Carolina State University.
Pass-Fail

Students taking this course on a pass-fail basis must earn a grade of “C-” or better to receive a “satisfactory.” Audit Students auditing this course must earn a “C-” or better to receive “audit.”

Incomplete

Incompletes are granted only in cases of extenuating circumstances. Students who believe they need to take an incomplete should discuss their situation with the instructor as soon as possible. Incompletes are not given as a substitute for a “D” or “F” performance.

Accounting Lab

All ACC 200 students must be registered in a separate ACC 200 lab (denoted ACC 200P in TRACS). Your lab instructor will hand out a separate lab syllabus with specific lab assignments, attendance policies, etc. You will also need to purchase or download a separate course pack for your lab section. Note that quizzes and other assignments administered in your labs sections will account for 10 percent of your total grade.

Attendance

University policy requires that attendance be taken in this course. You are expected to attend and be prepared for each class session. In order to facilitate record keeping, you will be asked to sit in an assigned seat of your choosing. It is important that you sit in your assigned seat each time class meets. STUDENTS WITH AN UNEXCUSED ABSENCE FOR A CLASS SESSION WILL RECEIVE A ZERO FOR THAT SESSION’S IN-CLASS ASSIGNMENT.

It is recognized that sometimes extenuating circumstances do arise. Additionally, the university has specified that students should receive an excused absence for the following situations:

i) Official university functions (student should show official documentation)
ii) Required court attendance as certified by the Clerk of Court (student should show official documentation)
iii) Religious observances as certified by the Dept. of Student Development
iv) Required military duty as certified by the student’s commanding officer.
Students must contact the class instructor for the course as soon as they are aware that an extenuating circumstance will force them to miss a class session. A completed “REQUEST FOR EXCUSED ABSENCE” FORM (AND ATTACH APPROPRIATE DOCUMENTATION) MUST BE TURNED IN TO THE INSTRUCTOR THE FIRST CLASS DAY AFTER THE ABSENCE. These forms are available online at http://vista.ncsu.edu.

**In-Class Assignments**

In-class assignments will include short quizzes and other short assignments that students will be asked to prepare during class to turn in for a grade. Students will turn in an in-class assignment on 23 of our 26 class meetings (not including exam days) beginning on August 28. Each assignment will be graded on a 5 point scale. **STUDENTS WILL NOT BE ABLE TO MAKE-UP ANY IN-CLASS ASSIGNMENTS BUT WILL BE ABLE TO DROP THE THREE LOWEST GRADES.** The three dropped scores include any assignments missed because of unexcused or excused absences. The cumulative score on your top 20 assignments will be weighted as 10% of your final grade. In-class assignments may be given at the beginning, middle, or end of class.

**Homework Assignments**

Homework assignments will be put on the calendar section of WebCt Vista. Students are expected to study the chapter readings and other assignments in depth before each class meeting. This phase of the course is considered to be a critical component for the learning experience of students. Similar to a math course, it is important that homework assignments be completed on a regular basis. This is not a course that can be successfully completed using a last minute crash study approach. Students should expect to spend at least THREE HOURS preparing for each class session. While homework assignments will not be collected and graded, it is critical that each student complete homework on a regular basis. Generally assigned homework will not be reviewed during class. Class time will concentrate on going over the harder material and addressing specific student questions. Therefore, it is each student's responsibility to understand all homework assigned. Homework solutions can be checked by going to the accounting clinic or going to WebCt Vista at http://vista.ncsu.edu.

**WebCt Vista Quizzes**

Four online quizzes will be administered through WebCt Vista throughout the semester. The online quizzes are designed to reinforce course materials covered since the last exam. These online quizzes will be TIMED and will only be
available for **LIMITED TIME PERIOD**. The exact parameters of a specific online quiz should be read prior to beginning the online quiz. Students having a computer problem prior to completing an online quiz, must notify me (e-mail or phone) before the time window closes and be prepared to take the online quiz before the time window expires. Online quizzes can be reset as long as the time has not expired. Correct answers and scores will not be displayed until after the time window has expired. **IT IS SUGGESTED THAT STUDENTS NOT WAIT UNTIL NEAR THE END OF THE ONLINE QUIZ "WINDOW" BEFORE STARTING A QUIZ.** Computer difficulties should be addressed to NC State's help desk (help@ncsu.edu or 515-HELP). Note that books and/or notes can be used for WebCt Vista quizzes but all students must work **INDEPENDENTLY**. Students who do not notify me or take an online quiz before an online quiz window closes will **NOT BE ABLE TO MAKE-UP THE ONLINE QUIZ BUT WILL BE ABLE TO DROP THE LOWEST SCORE**. The cumulative score on the top 3 online quizzes will be weighted as 10% of your final grade.

**Examinations**

Three semester exams plus a departmental final exam will be administered. I reserve the right to include all materials covered/assigned prior to the exam (i.e. exams may be cumulative). Students will need to bring several sharpened #2 pencils and a non-programmable calculator to each exam as the exams will be opscan-graded. Students will not be allowed to share a calculator with another student during a test nor may a cell phone or other electronic device be used. There will **NOT** be any make-up exams given after exams have been handed back to the class. It is expected that each student will take the exams on the scheduled time and date. If an emergency makes it impossible for a student to take the exam as scheduled, it is the student's responsibility to contact the instructor as soon as possible and provide appropriate documentation to validate the emergency. A serious illness or injury should be certified by an attending physician while death or serious illnesses in the family should be verified through Parents & Constituent Services (919.515.2441). Students who miss one of the three semester exams preceding the final exam with a validated emergency will be graded based on all exams taken with the final exam given additional weight. The departmental final exam is scheduled for Wednesday December 13, 2007 from 6:00pm to 9:00pm. Please note, the final will not take place at the typically scheduled time and the location will be announced at a later date. **A MAKE-UP EXAM WILL ONLY BE GIVEN FOR THE FINAL EXAM.** The makeup final exam is scheduled for Thursday, December 13, 2007 from 1-4p.m. Students who miss the final exam with a validated emergency are expected to take a make-up exam as close to the original exam date as possible in consultation with the instructor.
Grading

The course grade for each student will be determined based on the total cumulative points earned using the following scale:

A+ - 967 points,
A - 933 points,
A- - 900 points,
B+ - 867 points,
B - 833 points,
B- - 800 points,
C+ - 767 points,
C - 733 points,
C- - 700 points,
D+ - 667 points,
D - 633 points,
D- - 600 points,
F - less than 600 points

Tentative points assigned among course elements are as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-Class Assignments</td>
<td>100</td>
<td>10.0%</td>
</tr>
<tr>
<td>Online Quizzes</td>
<td>100</td>
<td>10.0%</td>
</tr>
<tr>
<td>Lab Quizzes</td>
<td>100</td>
<td>10.0%</td>
</tr>
<tr>
<td>Semester Exams</td>
<td>450</td>
<td>45.0% (3@15%)</td>
</tr>
<tr>
<td>Final Exam</td>
<td>250</td>
<td>25.0%</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>1000</strong></td>
<td><strong>100.0%</strong></td>
</tr>
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Accounting Clinic

The accounting clinic is open to all Accounting 200 students. This clinic is staffed by upper level Undergraduate students and Master of Accounting students who are available to assist you with any questions or problems you may have with the material. Please see http://vista.ncsu.edu for accounting clinic hours and location. **BE SURE TO TAKE ADVANTAGE OF THIS LAB.**

Assignment Schedule

Please see http://vista.ncsu.edu for a tentative schedule of assignments.
Note that revisions to this assignment schedule may be made during the semester at the discretion of the instructor. It is each student’s responsibility to determine changes made to this assignment schedule.