

**NORTHEASTERN TECHNICAL COLLEGE
COURSE ONLINE OUTLINE**

COURSE:	PREFIX	NO.	EFFECTIVE DATE	NEXT REVIEW DATE
ACC	230	ONLINE	Fall 2011	Fall 2012
TITLE:			CREDITS	CONTACTS
				CLASS - LAB - TOTAL
Cost Accounting			3	3 0 3

PREREQUISITES: ACC 101 or ACC 112 with grade of "C" or better

DESCRIPTION: This course is a study of the accounting principles involved in job order cost systems.

TEXTBOOK(S) OR ALTERNATIVE: VanDerbeck, E. J. (2008). Principles of Cost Accounting, 14th ed. Mason, OH. Cengage.

CLASS MANAGEMENT ACTIVITIES (Attendance, tardies, testing, etc.)

Academic Discipline and Honesty:

The basis for student grading will always be the result of the student's achievement. The College expects each student to earn his/her own success; if academic dishonesty occurs, disciplinary action will be taken. Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, and falsification of information.

Cheating includes copying another's work, using unauthorized materials, collaborating during a test or project, obtaining or distributing test contents illegally, substitution for or of another person in a test. Plagiarism includes incorporating work from another source, print or electronic, without appropriate recognition of the work cited. Collusion includes unauthorized collaboration in preparation of work for credit. Falsification of information includes forgery, alteration or misuse of documents.

The first measure of discipline is the assignment of "0" or "F" for the affected test, paper or project, with explanation provided to the student. Faculty submits a written report of the offense to the Vice President for Student Services. Repeat offenses of academic dishonesty will result in additional disciplinary actions.

NETC students are expected to follow standards regarding acknowledgement of the use of other's words, ideas, opinions or theories. The student is responsible for following each instructor's guidelines for citations and for selection of acceptable sources (e.g., certain Internet sources may not be acceptable). Students should contact their instructors for acceptable methods for each assignment. The following are general guidelines: Direct quotations, regardless of length, must be appropriately footnoted or attributed. Paraphrasing is acceptable, but must be appropriately footnoted or cited for source. General work must be cited if student assignment

has been influenced by other's words or ideas. Collaboration is permitted only if allowed by the instructor and ideas/work must be cited.

Attendance Policy:

Student online presence is necessary for student participation in posted discussions, to take exams, turn in assignments, and to obtain a working knowledge of material for which each student will be held responsible. Past classroom experiences demonstrate that poor attendance/online presence will result in low scores on assignments and examinations, ultimately lowering the student's final grade average. Therefore, students are responsible for all lecture materials and class discussions/postings. It is the student's responsibility to be prepared for every class, exams, postings, and assignments. If the student misses or does not complete an assignment a grade of "0" will be given for that particular assignment. Failure to sign in for seven consecutive days without notification to the instructor will result in an "Early Alert" being filed and the student will be notified. Failure to sign in to the course for another seven consecutive days throughout the semester will result in the student being dropped from the course with a grade of "F" for the entire course.

Classroom 'Netiquette':

In order that all students contribute to discussions/postings and a positive classroom environment, the instructor insists that all students demonstrate respect toward one another and toward the instructor at all times. Be considerate of others at all times. Students may review the rules of Netiquette at <http://www.albion.com/netiquette/corerules.html>

Student ID:

It is mandatory that every student wear his or her student ID at all times when on the Cheraw campus.

Voluntary Withdrawal from Course:

A student wishing to withdraw from the College or a course should first consult the faculty advisor to review the situation and/or to inform the advisor. The student should complete a Drop/Add form which must be signed by the advisor and return this form to Student Services.

Following this procedure will protect the student's privileges of re-admission, the assignment of representative grades, and the transfer of credits. Any student who discontinues his/her work without formal withdrawal does so at the risk of having registration privileges withdrawn. It is also the student's responsibility to follow this procedure in order to be eligible for designated refunds

and financial aid. (Note: Pell grants require 60% of semester).

Inclement Weather Policy/Connectivity Policy:

In the event of cancellation of classes at NETC, this course will not be affected, as it is available online. Since this course is conducted "virtually," NETC may experience server problems, a loss of power, or a loss of Internet service. In the event of situations that may prevent all students in this class from accessing the material online, deadlines will be adjusted. If a student has problems with their own computer or Internet Service Provider, the student must contact the instructor as soon as possible regarding the difficulty. It is the student's responsibility to access the online course and complete all assignments in a timely manner. If you experience extended delays (more than two days), you should consider accessing the course from another computer. The instructor reserves the right to address each instance of student line/computer failure on an individual basis.

Disabilities Statement:

The College does not discriminate on the basis of disability and therefore, will provide reasonable accommodation to those who qualify.

Students with disabilities have the opportunity to notify the College of the disability at the time of enrollment. Student Services will notify faculty of those students who qualify by meeting documentation standards for accommodations for disabilities; they will also coordinate with faculty to develop accommodations. If a student who has been identified requests accommodation, the instructor may provide assistance that is reasonable and not burdensome to the instructor or other students. If the request requires accommodation or financial obligations for the College, the instructor should immediately refer the situation to the Vice President for Student Services.

RESOURCES/SUPPORT (A-V, persons, tools/equipment):

For course problems, e-mail your instructor. For technical questions on Moodle, contact helpdesk@netc.remote-learner.net

Technical Support/Moodle

- Q. How do I access Moodle?
- A. Visit NETC homepage, select current students, and then select "Moodle". You will not be able to access Moodle until you have set up an account. (NOTE: If you do NOT receive a confirmation e-mail, e-mail helpdesk@netc.remote-learner.net)

- Q. I am a Northeastern Technical College student but I do not have access to Moodle. Why?

- A. You must register an account.
- Q. I just registered in Moodle, but I cannot login to Moodle, what do I need to do?
- A. One of two instances may have occurred. You MUST confirm you e-mail (NOTE: If you do NOT receive a confirmation e-mail, e-mail helpdesk@netc.remote-learner.net). As soon as the Moodle system receives the registration information the student will be able to login. If a student still cannot login after 24 hours, they should e-mail helpdesk@netc.remote-learner.net.
- Q. I am having problems remembering my password for Moodle. How can I get my password?
- A. E-mail helpdesk@netc.remote-learner.net. Please include your NAME, e-mail and user ID. DO NOT INCLUDE ANY PASSWORD INFO, it will be reset.
- Q. What do I do if on the first day of the term my instructor still has not made my course available?
- A. If a student finds that their online course is still not available on the first day of class, they should contact helpdesk@netc.remote-learner.net. You will need to give the name of the course and the instructor and to find out the status of the course.
- Q. I am having problems communicating with my online instructor. Who can help me get answers to my questions?
- A. Any time a student has a problem with an instructor within a course he/she should contact helpdesk@netc.remote-learner.net so the online coordinator may attempt to contact the instructor. Please give instructors at least two (2) business days to respond before e-mailing the above.
- Q. I registered for Moodle, but never received a confirmation.
- A. We have had some issues with BellSouth and Yahoo!® accounts. If you do not receive the confirmation, e-mail helpdesk@netc.remote-learner.net.

EXPECTATIONS FOR THE STUDENT:

This course runs for 16 weeks. Because of this, students will need to be proactive regarding their studies. To be successful, students are expected to:

- Visit the course site a minimum of four days per calendar week
- Complete all assigned readings from text and other courses related documents

- Participate in classroom discussions
- Use 'netiquette' when responding to others in the class
- Submit all work in a timely manner
- Complete all course work on your own unless otherwise instructed
- Cite/document all non original material as to not plagiarize others' work (see section on Academic Dishonesty)

STUDENT RESOURCES:

ONLINE HOMEWORK HELP:

Student Support Services is a program designed to improve retention and increase graduation of students who are economically disadvantaged, first-generation college, and/or disabled by assisting them in maintaining academic standards of progress. Project participants are referred by admissions counselors, instructors, or recruited during registration periods and from screening admissions and financial aid information.

Project services include financial aid counseling, study skills instruction, writing skills instruction, educational counseling, tutoring in curriculum and remedial courses, career awareness, and cultural events not usually available to disadvantaged students.

Located in building 800 room 808, Student Support Services is open from 8 a.m.-6:30 p.m. Monday-Thursday, and from 8 a.m.-1:30 p.m. each Friday unless otherwise posted.

Help is available via online Tutor for a fee. If you find you need help beyond what is offered or at any hour of the day, <http://www.tutor.com/> offers this service online. This service is independent of NETC.

LIBRARY RESOURCES:

The NETC Library provides a variety of online resources for our off-campus students. To access these, go to:

<http://www.netc.edu/library.html>

Electronic books - Over 50,000 titles are available in all subject areas. Students must establish a user name and password through a Library staff member prior to checkout.

Databases - Current databases offer journal articles, newspaper articles, reference sources, and selected websites in all subject areas. Contact a Library staff member or instructor for current passwords to access.

- Proquest

- Ebscohost
- Discus
- Gale Literature Resource Center
- Ferguson's Career Guidance Center
- Facts.com
- Britannica Online

COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and
Calendar or approximate length of time devoted to topic.

TENTATIVE TOPICS

Introduction to Cost Accounting
Accounting for Material
Accounting for Labor
Accounting for Factory Overhead
Process Cost Accounting
Standard Cost Accounting

Cost Accounting for Service Business
Cost Analysis for Management Decision Making

LEARNING OUTCOMES/OBJECTIVES OF COURSE:

At the completion of the course, the student should be able to

- understand how to account for materials, labor, and factory overhead
- understand the procedures for process and standard cost accounting
- understand the affect on the service businesses
- understand how cost accounting affects the budgets and management's decisions.

INSTRUCTIONAL METHODS TO COMPLETE LEARNING OUTCOMES/OBJECTIVES:

Lessons:

The lessons are required and within each lesson is a true/false quiz that is also required. The lessons are in substitution of the weekly discussions. **This is also how I take attendance in online programs, since there is NO face to face contact required.**

The lessons are to be used in conjunction with reading the chapters. I would advise you to read the chapter before attempting to read the lesson and take the quiz.

The lessons will be available starting the Friday before the week starts. The lesson will automatically class at 11:55pm on Sunday of the week

Weekly Assignments:

The weekly assignments will consist of problems selected by the

professor from the end of the chapters from the Exercises and/or Problems and WILL BE GRADED. Partial credit will be given.

The Homework Assignments will be available starting the Friday before the week starts. The Homework Assignments are then due in the drop box by 11:55pm the Sunday of the week.

The assignments need to be saved and uploaded either MS 2003 (.doc) or MS 2007 (.docx) formats. If you do not have access to either of these formats please e-mail me and I can explain another way to save the file.

Once the week closes, the professor will upload the solutions for the selected questions. If there are any questions, please e-mail the professor.

EVALUATIVE METHODS TO APPRAISE OBJECTIVES/LEARNING OUTCOMES:

Tests:

This class consists of 5 tests. Even though the exams are not cumulative, some of the material will build on previous material. Each test will consist of 25 multiple-choice questions and each question will be worth 4 points.

The tests are **limited to one entry** and will have **5-hour time frame** for each test. The tests are not designed to take the entire 5 hours, but please make sure you will have a 5-hour window of uninterrupted time to work on the tests as you will be unable to reenter the test.

The tests will be opened for you to take the Friday before the start of the official week and will be closed at 11:55pm the Sunday of the week.

The one exception to this is the last test in Week 16. Due to grades needing to be turned in, Test #5 will open at 5pm EST Friday and will close 11:55pm EST the following Friday.

GRADE STRUCTURE: The student will be evaluated in this course on the following criteria:

Course Element	Percentage
Lessons	20%
Weekly Assignments	40%
Tests	40%
<hr/> TOTAL	<hr/> 100%

GRADING SCALE:

A = 100 - 90
B = 89 - 80
C = 79 - 70
D = 69 - 60
F = 59 - Below