

## **C521 Managing Accounting Information Syllabus**

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### **Welcome to C521**

C521 is a web-based interactive course covering the fundamentals of accounting. C521 has been designed to allow you to navigate through the course asynchronously while still maintaining a schedule to complete the program within our 12-week period. The course will cover the same material as the first accounting MBA course taught at the Kelley School. We will use the same text, cases, and assignments as our traditional program. The primary difference will be in the methods of interactivity between the students and professor. In the traditional classroom, substantial exchange occurs during the meeting periods. In our environment, most of the exchange will occur through discussion *forums* created to facilitate exchange of ideas and interpretations of the readings. More on this later.

### **Getting Started**

The course is designed to flow as you would through a book; however, a major difference is that, periodically, you will be asked questions on the material that we have covered or are about to go over. These questions will help you to find out what you are understanding and show you what the instructor thinks is an important part of the course. The course is set in Oncourse™, an Indiana University program that facilitates navigation and information management. Oncourse™ is like a Web CT, however, it is customized for the academic environment and contains some features we hope will improve the delivery of the course material. Additionally, Oncourse™ permits discussion forums and chat rooms that should help you understand the material more completely.

To start the course, you log on to Oncourse™ at <http://oncourse.iupui.edu>. The first page indicates any course announcements. This is where most of the class announcements will be transmitted. I will also create a listserv with all your e-mails. Direct e-mail will be used in case I need to let you know something as quickly as possible, and hopefully I will only use this media sparsely as I know that you get many messages through e-mail.

Oncourse™ shows all the Kelley School courses you are registered for, so clicking on C521 will take you to our site. C521 is located in the **Spring 2001 Semester**, you will have to designate **Spring 2001 Semester** when you first log-on during the first few weeks of the course. After reading any announcements then click on the *Continue* button, you will be brought to the "Welcome, Your Name" page. At this point, click on the button *Schedule* at the top of the page. *Schedule* is where we have our main navigation page. Other buttons at the top of the page navigate you to other locations for example, you could have also clicked on the button *Syllabus* and seen another copy of this document. If you ever need another copy, go to *Syllabus* and print.

The C521 navigation page has some instructions, but its primary usefulness is the left-hand column that allows direct access to the sections of the course you are working on. Each link is coordinated with a chapter in our textbook, so *Chapter 1 Notes* is a summary of the material covered in the first chapter of your text. The *Notes* section is not identical in coverage to the text material. Some items are introduced which may be covered a little later in your text. Hopefully this will not be confusing. I think some topics fit into a slightly different location from your author, so I mention them earlier. You will find we generally end up in the same location after finishing the first four chapters.

### **Design of Notes and Assignment Sections**

The *Notes* section is designed for you to proceed sequentially through the material. One of the important design features of the course is the pop-up question buttons. These questions have a two-fold purpose. First, I am inquiring as to your level of understanding of the material you have reviewed; and, second, I can track your progress through the course. The questions are designed to be instructive in that after you have written an answer to the question you will be given my answer to the same question. Hopefully this will replicate the discussion process that you and I would have in a face-to-face exchange. Please note that I am not grading your responses at this stage. I am interested in your understanding, and if several of you don't know the answer to a question, I will know that more write-up is needed.

The *Assignment* section carries this question and answer format further. In this section I will be asking you to respond to questions that either I think are important or that your textbook author asks at the end of a case. Therefore, after reading a case such as **Pine Tree Motel**, you will be asked to submit assignments to me through an e-mail address – **C521@iupui.edu**. It will be very helpful if you put **the name of the case** into the subject-line of the e-mail so it will be routed to a special folder I keep for your course. I will review your submissions and give you feedback on the answers you have submitted. Submitted assignments through Microsoft Office (programs like Word and Excel) are the easiest for me to open and review. If your computer makes the conversion, I will be grateful. Please let me know if you work in another software program, and we can figure out how to make the conversions.

## Dating Assignments

C521 is being taught as an asynchronous course. Although this means you have flexibility as to when you work on and submit assignments, I will try to maintain a general schedule for section completion. Note that the **Baron Coburg** case assignment has a completion date of December 4<sup>th</sup>. This is one week after the course's starting date of November 27<sup>th</sup>. The solution to the case will then be posted on the web on December 5<sup>th</sup>. If we can maintain this weekly schedule, we will all be working on the same assignments during the same time period. This facilitates the *forum* discussion that has been integrated into the course starting in Chapter 3.

## Forum and Discussion Cases

Beginning in Chapter 3, we have the first discussion case. A discussion case is an opportunity for all of us to have an asynchronous chat on a particular subject. The first discussion case appears in the beginning of the Chapter 3 *Notes* section. After reading the case, you are invited to make a comment. This comment is submitted just like the answers to review questions asked previously, however, after submitting the comment, your response is posted to the *forum* or chat site. This site posts every class members' responses in the order received placing the last response at the top. You will now be able to read all your colleagues' responses to the question, giving you an opportunity to reflect upon their thoughts on the issue. You can then post a follow-up comment to respond to a classmate or amend your own answer. After a few days of discussion, I will read all of your thoughts and make additional contributions to the exchange. I look forward to these *forum* discussions. I think they can be very interesting as well as educational. As the course progresses and we become comfortable with this method of exchange, we will use *forum* to foster discussion and debate about the assigned cases and other subjects we wish to discuss.

## Log-in

In case of emergency you can access the C521 Course direct from the web at:

<http://bus.iupui.edu/rogers/c521/index>

This direct access method should be used if Oncourse™ is unavailable or you have problems with the normal path. Try and use Oncourse™ so that you will catch all the updates and announcements when they become available, however, it is always good to have a backup plan.

## Self Study Problems

When you first log-in to the C521 you will see a navigation menu on the left side. At the top of the menu is a link to “*problem answers*.” This link provides the answers to all the problems in the back of the book. These problems are not required to be turned in. Some students have used these a review exercises to make sure they understand the material covered in the chapter. Please use them as you find helpful.

## Self Study Tests

Another feature we have developed is simple self-study quizzes to review your knowledge of accounting. These self-study tests are just that - private reviews which allow you to check your knowledge of basic accounting terminology and process. They are set up like jeopardy questions from the game show and utilize Macromedia Flash as an interface. A download link to install "Flash" is provided at the end of Chapter 2 *Notes* for your convenience. Let me know if self-study quizzes are helpful.

## Three Sections of the Course

The course is broken down into three distinct sections. Section 1 is the first four chapters of the Anthony text and is essentially a review of the accounting process. This section combined with the enclosed primer should give you a solid review of basic accounting. At the end of the first section, I will give you a quiz that measures your knowledge of basic accounting. The quiz should provide you with a sense of how strong is your foundation and whether additional review is desirable. This exercise will be given after the first few weeks of the course and will be graded and returned. The second section should take about several more weeks and covers the heart of financial accounting from Chapters 5 through 13. During this phase, we will get into some challenging issues that hopefully will help you to gain insight into more of the theories and usefulness of accounting information. The final three weeks will be a review of managerial accounting. Although a relatively brief exposure, we will get into important issues such as budgeting, costing, variance analysis, planning, and control. A final exercise will be given over the last section.

Next is the schedule of material and due dates. **Please note that the periods are not full weeks, since we cover more chapters than weeks in the course the average period is about five days.** Please feel free to work ahead when you schedule permits.

## Schedule of Sections and Cases

Date	Reading Assignment		Case Assignments
<u>Period of</u>	<u>Text Material</u>	<u>Case</u>	
11/27 to 12/03	Chapters 1, 2	Baron Coburg	Questions 1 and 2 (Do not submit) (solution posted 12/4/00)
12/4 to 12/10	Chapters 3	Pinetree Motel	(submit for evaluation due 12/10 + solution posted 12/11/00)
12/11 to 12/17	Chapter 4	PC Depot, Comprehensive review case for quiz on 12/18 (solution to be posted 12/11 for self study)	
12/18 to 12/20	Quiz over accounting process (chapters 1 through 4) Online – go to navigation menu to access quiz.		
12/21 to 01/02	Holiday Break		
01/03 to 01/08	Chapter 5	Joan Holtz (A) & Bausch & Lomb, Inc.	Q 1 Q 1 and 2 (please submit answers to B&L for review by 1/08/01) (Solution posted 1/9/01)
01/09 to 01/14	Chapter 6	Lambert Corp. Joan Holtz (B)	Q1, 2, and 3 Q1 (Do not submit, solution posted 1/15/01)
01/15 to 01/19	Chapter 7	Stafford Press	Q1 (please submit your answers to Stafford Press by 1/19/01) (solution posted on 1/20/01)
01/20 to 01/23	Chapter 8	Joan Holtz (D)	(Do not submit) (solution posted 1/24/01)
01/24 to	Chapter 9(read only)	Case 8-1 Norman Corp. (A)	Q1 and 2 (please submit your

01/28			answers to Norman by 1/28) (solution posted 1/29/01)
01/29 to 02/04	Chapter 11	Cash Flow Statement	(please work problem 11-4 carefully - material will be on Exam 1) Solution available in Problem answer section
02/05 to 02/11	Chapters 13 Review for exam	Cases 13-3 & 13-4	(please submit your answers to Cases 13-3 by 2/11/01) (Solution posted 2/12/01)
02/12 to 02/14	Exam 1		
02/14	Chapter 15, 16	Bill French	(Case 16-3 is the final graded exercise please completed it by 02/27/01)
02/19	Chapter 17	(read only)	
02/27	Final Exercise due		
03/04	End of Course (Final exercise returned)		

## Evaluation

There are several exercises to be completed and reviewed this semester. First, I will be reviewing your responses to questions asked through the course. In particular, I will be looking at your *forum* responses. I am not looking so much for the right answer as much as a thoughtful comment from your perspective and background.

After the first three weeks I will post a 75-minute quiz that you may complete anytime within a 3 day period. The quiz is on the honor system and is designed to give you feedback on how well you understand the basic accounting process. The quiz will count 25% of your grade. In approximately week 9 of the course, I will also give you a more formal examination covering the subjects covered during the middle of the course. The second exam also counts 25%. During the course I have asked you to submit several cases for evaluation. I will grade a selected number of these and the total evaluation will count 25% of your grade. The final exercise "Bill French Case" will count the remaining 25%, part of its score will also include the participation you have displayed in the forum and interactive sections of the course.

### Summary:

Quiz 1	25%
Exam 1	25%
Cumulative cases	25%
Final Exercise and participation	<u>25%</u>
	100%

I am looking forward to C521 and working with each of you. The course has been designed so that changes can be made while the semester progresses. If you have questions, suggestions or feedback, I am interested and invite you to communicate your thoughts so that we can incorporate your suggestions quickly. Please e-mail me at [rogers@iupui.edu](mailto:rogers@iupui.edu), I will try to respond quickly to your inquiries, however, please allow me a 48 hour grace period since we have a large class and sometimes I get backed up. Thank you.