

Accounting 1C/Managerial Accounting
Fall 2014

Instructor: Curtis Wong
5 Units

T/Th 6:00 PM to 8:15PM
Room: L74
Course Registration Number (CRN) = 22457
Schedule ID: ACCT-001C-62

PH: I don't have one
Office Hrs.: T/Th 5:30PM – 6:00PM

Web Site: www.cengage.com

E-Mail: wongcurtis@fhda.edu

Study Materials:

Text: **Accounting 25Ed.**, by Warren, Reeve and Duchac: South-Western/ Cengage Learning Publishers

Text Purchase :

Buy one-third of the book from De Anza Bookstore in loose-leaf format. This option includes a quarter-long access Code for the required online internet access to CengageNOW. Homework will be completed online at CengageNOW.

Course Objectives:

- Accounting 1C, managerial accounting, is the third course in a three course series at De Anza College. Managerial Accounting concerns with providing information for managers to direct, plan and control its operations. Information includes product costing, budgeting, variance analysis and other information that assists managers in directing operations.

This course will be a combination of lecture, discussion, class exercises and group work.

Course Content:

- Explain manufacturing cost and other cost, and how they are reported.
- Compute product cost for a service, merchandise or manufacturing company.
- Determine behavior of costs and expenses as activity changes.
- Assist management in profit planning and formalizing these plans in the form of budgets.
- Help to control costs by comparing actual results with planned objectives and standard costs.
- NPV and IRR method for evaluating business decision.

SLO (Student Learning Outcomes) for this course:

1. Identify elements of cost for a business and explain and analyze how costs are allocated and assessed for various users.
2. Compare and contrast the cost acct system for a manufacturer, merchandiser and service firm and distinguish the differences and similarities between financial reporting and cost accounting.
3. Utilize NPV and IRR for evaluating the financial viability of a business decision

Basis of Grading Points:

	Points
Midterm1	100
Midterm2	100
Final	150
Homework, Class work	150
Quiz	50
Comprehensive problem	50
	600

Grading – Scale

	Points	<u>Final Grades</u>	
A Grade	540-600	90-100 %	90-92% =A- 100%=A+
B Grade	480-539	80- 89 %	80-82% =B-
C Grade	420-479	70- 79 %	70-72% =C-
D Grade	360-419	60- 69 %	(< 60% =F)

There will be **two examinations** and one **final** examination. Time and content of each is printed on the attached schedule. No makeup is available for any exam. You need to prepare no.2 pencils and scantron for each exam.

Homework will be assigned and should be completed on the given URL. Homework is for your benefit. **Class exercises** should be completed in class. **Quiz** will be given in class without notice.

Extra Credit will be determined as the quarter progresses. It basically depends on how the class is doing.

Final exam is a comprehensive exam, which will cover all nine chapters we will have studied this quarter. All midterm and final exams must be taken at the scheduled time.

No individual makeup exams will be allowed. Nor will any quizzes or homework be allowed to be madeup or taken early. **Academic integrity** is expected from each student. Any student found cheating (or the appearance of cheating) on an exam or quiz will be awarded an F on that exam or quiz. **A picture ID is required for all exams. Punctuality** is important in accounting; therefore all assignments (exams, quizzes, homework, etc.) must be turned in on time.

VIDEO TAPING AND AUDIO RECORDINGS OF CLASS

Video taping or recording the lectures is NOT allowed.

CELLPHONE IN CLASS

If I see you using a cellphone in class, you will be asked to turn it off and place it on my desk and it must stay there for the rest of the class meeting.

SOME FRIENDLY ADVICE

Most students who have taken accounting courses know that Accounting is a very "**labor intensive**" and **fast paced** subject requiring both time and effort beyond that thought normal for most other college level courses. If accounting is to be mastered, it will take both time outside the classroom and effort in the form of working accounting problems. Homework assignments are made for these purposes. Students who do the homework assignments and read the material prior to class do significantly better than those that don't put in the effort. If you are to do well in this course, you should expect to put in **two to three hours** of concentrated study outside the classroom for each hour in the classroom.

REMEMBER: Accounting is a do-it-yourself-class. I will do everything possible to make the learning process easier, but ***you*** are the one who must do the learning. Good luck, have a wonderful Quarter, and welcome to Accounting 1C!

NEED HELP?

The Student Success Center offers free tutoring for many De Anza classes. See <http://www.deanza.edu/studentsuccess> for details.

- Writing and Reading Center: ATC 309 408-864-5840
- Math, Science and Technology Resource Center: S-43 408-864-8683
- General Subject Tutoring: ATC 305 408-864-8682
- Listening and Speaking Center: ATC 304 408-864-5385
- Skills Center: ATC 302 408-864-8253

2 WAYS TO PURCHASE COURSE TEXT

REMEMBER: There are 2 ways to purchase the text for this course:

Options:

1. From the De Anza Bookstore which sells the textbook – in loose-leaf format - in 3 different sections (1A, 1B, 1C) with a quarter-long access code enclosed in each of the sections for the required online internet access to CengageNOW.
Please note: Homework and will be completed online at CengageNOW. When you take Accounting 1B and 1C, you will buy additional loose-leaf text pages and additional quarter-long access codes. Beware of purchasing used sections with no codes attached and save your proof of purchase in case you are unable to complete this course. If you should drop or fail this course and wish to retake it, you may be able to get a replacement code from De Anza.
2. The entire textbook online or at another bookstore or source. In this case, you will still need to buy the access code for online access. This option is probably the most expensive. Access codes can be purchased at <http://www.cengagebrain.com/micro/deanzaact>

Accounting 1C
CRN 22457
Professor Curtis Wong
Tuesday and Thursdays 6pm - 8:15pm
Fall 2014

Date	Description
23-Sep	Chapter 18
25-Sep	Chapter 18/19
30-Sep	Chapter 19
2-Oct	Chapter 20
7-Oct	Chapter 20
9-Oct	Review
14-Oct	1st Midterm - Chapters 18-20
16-Oct	Chapter 21
21-Oct	Chapter 21
23-Oct	Chapter 22
28-Oct	Chapter 22
30-Oct	Chapter 23
4-Nov	Chapter 23
6-Nov	Review
11-Nov	2nd Midterm - Chapters 21-23
13-Nov	Chapter 24
18-Nov	Chapter 24
20-Nov	Chapter 25
25-Nov	Chapter 25/26
27-Nov	HOLIDAY
2-Dec	Chapter 26
4-Dec	Review
9-Dec	Final