

De Anza College
Accounting 1C – Managerial Accounting ONLINE
PREREQUISITE: Accounting 1A & 1B
Office/Office Hours: F 51n/ MW 1:20pm to 2:10pm and TuTh 10:50am to 11:40am.

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LAST UPDATED 9/11/15

REQUIRED TEXTS AND SUPPLIES:

1. ***ACCOUNTING 26th Ed.***, Carl S. Warren; James M. Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers

TEXT PURCHASE OPTIONS:

Option A: Buy one-third of the book from De Anza (or local) Bookstore in loose-leaf format. This option includes a quarter-long ACCESS CODE for the required online internet access to CengageNOW. Homework, quizzes, and other tasks will be completed online at CengageNOW. This is probably the most straightforward and economical option. You should save your proof of purchase in case you are unable to complete the course. You may be able to get a replacement code from De Anza in the future if you drop or fail the course and you end up retaking it.

Option B: Buy directly from CengageNOW. You can buy ACCESS CODES with varying time limits and also full copies of the text. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework, quizzes and tasks. Be sure to save your proof of purchase. If you follow this Option, be sure to use the special Cengage/De Anza microsite to purchase access. This may save you significant money compared to other Cengage online purchase pages. Go to: <http://www.cengagebrain.com/micro/customDeAnzaCollegeACCT1> for the microsite. Remember, this code is only for online access...e-book only...no hardcopy text.

Option C: Buy the entire textbook from another source. In this case, you will still need to buy the ACCESS CODE for online access. This is probably the most expensive option.

CengageNOW registration hints: You will be given a class COURSE KEY. Be sure to record your login and password in a safe place. If you are using CengageNOW for the first time, please use your official name...the name you used when you enrolled at De Anza. If you have used CengageNOW before (for Accounting 1A or 1B for example), you will already have a CengageNOW account. In this case, use your pre-existing account and update it with this course key.

2. Internet access required to complete assignments.
3. Calculator (Cell phones and other electronic devices are not allowed during class unless being used for class work. Please turn phones off while in class.)

STUDENT LEARNING OUTCOME:

1. Identify elements of cost for a business and explain and analyze how costs are allocated and assessed for various users. 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 and utilize npv (net present value) and irr(internal rate of return) for evaluating the financial viability of a business decision.

COURSE OBJECTIVES:

Managerial accounting involves the collection and analysis of information used in management decision making. The course will cover job order and process cost systems, break even analysis, budgeting, variance analysis, product pricing, as well as capital investment analysis.

COURSE STRUCTURE:

This is an online course. Online courses require substantial motivation and self-discipline. Course work and exams must be completed by the due dates. There are no exceptions for late work. Three websites are used in the course. CPAscott.com, Catalyst, and CengageNOW all contain vital course information. Course work will be completed using both Catalyst and CengageNOW. The FINAL EXAM must be taken in person on the De Anza campus. (see below for more detailed information.)

STUDENT EVALUATION:

Your grade will be assigned according to the following scale: A+ 98-100%, A 93-97%, A- 90-92%, B+ 87-89%, B 83-86%, B- 80-82%, C+ 77-79%, C 70-76%, D+ 67-69%, D 63-66%, D- 60-62%, F 0-59%. Grades in this course are earned by student efforts...not “given” by the instructor based on student needs.

Your final grade will be based on the following Course Point values:

| <u>Description</u> | <u>Course Points</u> | <u>% of Total</u> |
|---|----------------------|-------------------|
| Homework, quizzes, and other tasks | 100 | 25% |
| Midterm exam (1 midterm only) | 100 | 25% |
| Comprehensive Final Exam MUST BE TAKEN ON CAMPUS! | 200 | 50% |
| Total Course Points | 400 | 100% |

HOMEWORK, QUIZZES, AND OTHER TASKS:

There will be a variety of tasks including chapter homework assignments, quizzes, forum discussions, projects, and other tasks. These tasks will be graded and scored based on “HOMEWORK POINTS”. Homework Points are different from Course Points. Homework Points will be converted into Course Points at the end of the quarter. The total maximum number of Homework Points is not known at the beginning of the quarter. At the end of the quarter the percentage of Homework Points will be calculated based on the number of points earned out of the number of points possible and then multiplied by 100 Course Points. For instance, if you earn 270 Homework Points out of a possible 300 Homework Points, then this would translate into 90% times 100 Course Points equaling 90 Course Points.

Chapter homework assignments consist of textbook exercises and problems and must be done online using the publisher’s website, CengageNOW. Assignments and due dates are posted and are due as scheduled. Late assignments will NOT be accepted, however, the lowest chapter homework score will be dropped. (Do not rely on the due date and time seen on the CengageNOW site. This deadline is based on you own computer’s time...if your computer is not set to Pacific Time, then you will see the incorrect due date on the CengageNOW site.) Each chapter homework assignment will be worth fifteen (15) Homework Points. There are no exceptions for late assignments caused by computer or technical problems. Protect yourself by completing assignments well before the due date. Do not wait until the very last minute to finish your work!

There will be a variety of other tasks including, quizzes, forum discussions, projects, and other tasks. Some of these tasks will be worth fifteen (15) Homework Points, some will be worth ten (10) Homework Points, and others will be worth five (5) Homework Points. All of these task must be completed by the due date. The lowest 15 point assignment will be dropped, the lowest 10 point assignment will be dropped, as well as the lowest 5 point assignment.

MIDTERM EXAM: There will be one midterm exam. The exam will be taken on CengageNOW. The exam will be timed and cover the first four chapters. The exam must be taken within a specific time window. There are no exceptions for missed midterms. This midterm exam is worth 100 Course Points.

FINAL EXAM: The comprehensive final exam is mandatory. De Anza Accounting Department rules require that all online courses must have an in-person Final Exam taken on the De Anza Campus. This Final Exam will be given 4:00pm-6:00pm. Friday December 4, 2015 on campus in MLC-105. This is the only time that the exam can be taken. Please mark the time and date on your calendar and reserve that time. This final exam is worth 200 Course Points. Half of the course grade is determined by the score on this one exam. Official photo identification will be required for the Final Exam. [MLC-105 is in the Media and Learning Center Building – next to the Flint Center Parking Structure...click for campus map.](#)

You will be given a secret code so that grades can be published. The grades will be posted on the <http://www.cpascott.com/> website so that you can monitor your progress. There is a “statute of limitations” on grade corrections and changes. If you notice a problem, notify the instructor immediately. All requests for grade changes must be made within two weeks of the original posting of the assignment/test grade. No changes will be made after two weeks!

Extra credit may be available throughout the quarter; however, there are important limitations. Extra credit can NOT increase your grade from an A to an A+. Also, if you have earned less than a D+ (less than 67%) on all other work excluding extra credit, then NO extra credit will be allowed. In other words, if you have earned a D without regard to any extra credit, then extra credit can NOT be used to increase your grade to a passing score. Extra credit is a privilege...not a right. Any and all extra credit may be disallowed based on instructor discretion. Reasons that extra credit may be disallowed include, but are not limited to, failure to follow extra credit assignment instructions exactly, disruptive behavior, or lack of academic integrity.

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated. (Even having an unused cell phone out on your desk during the Final Exam is considered cheating...minimum penalty is 10% reduction in exam grade.) Cheating may appear to be a tempting short-run solution to a problem. In the long-run though, those who cheat, really cheat themselves. You are in college to learn something that will be helpful later in life. If you fail to learn it, then you will have problems later on. In addition, the business and accounting world certainly does not need more dishonest people. Cheating and plagiarism is treated very seriously in this course and will result in a failing grade for either the particular exam/assignment or for the entire course. The Business Division Dean and the Campus Judicial Affairs Officer will also be notified by letter. This notification will result in a permanent record which may affect your future academic and professional career. All course work must be done by you. All written work must be your own original work except where you quote others with proper attribution. Failure to do so will be treated as plagiarism. Some written work may be submitted to Turnitin.com to test for originality. Disruptive behavior is also not acceptable. Students who behave in a disruptive manner will be dropped from the course, at the discretion of the instructor. Participants in online classes are expected to observe proper “netiquette” guidelines.

Once you are enrolled in the class you will not be dropped based on attendance or performance. However, registered students who do not complete the orientation quiz on Catalyst will be dropped as “no-shows”. If you need to drop the course, it is your responsibility to do so. If you are enrolled in the class after the final drop date, then you will receive an appropriate grade. Check the schedule of classes for the last day to withdraw with a "W". This date should be Friday, November 13, 2015.

LAST UPDATED 9/11/15

| | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY |
|----------------------------|---|--|--|--|--|
| SEPTEMBER WEEK 1 | <u>21</u> Course Introduction/ Orientation | <u>22</u> Ch 18 Managerial Accounting | <u>23</u> Ch 18 Managerial Accounting (cont.) | <u>24</u> Ch 18 Managerial Accounting (cont.) | <u>25</u> Catalyst Orientation Quiz DUE at 11:55pm (5 Homework Points) STUDENTS ARE DROPPED IF THEY DO NOT MEET THIS DEADLINE! DUE SUNDAY NIGHT 9/27/15: 1. Cengage AC 1A/B Review Quiz AND 2. Catalyst "Welcome Forum" Post BOTH DUE at 11:55pm and each is worth 5 Homework Points |
| SEPT/OCT WEEK 2 | <u>28</u> Ch 18 Cengage Homework DUE at 11:55pm (15 Homework Points) Ex 18-2,3,9,13,15; P18-5A | <u>29</u> Ch 19 Job Cost | <u>30</u> Ch 19 Job Cost (cont.) | <u>1</u> Ch 19 Job Cost (cont.) | <u>2</u> Ch 19 Job Cost (cont.) |
| OCTOBER WEEK 3 | <u>5</u> Ch 19 Cengage Homework DUE at 11:55pm (15 Homework Points) Ex 19-2,5,8,10,14; P19-1A | <u>6</u> Ch 20 Process Cost Ch 18 & 19 Cengage Quiz DUE 30 minute timed quiz - can be taken TODAY ONLY | <u>7</u> Ch 20 Process Cost (cont.) | <u>8</u> Ch 20 Process Cost (cont.) | <u>9</u> Ch 20 Process Cost (cont.) |
| OCTOBER WEEK 4 | <u>12</u> Ch 20 Cengage Homework DUE at 11:55pm (15 Homework Points) Ex 20-3,5,14,16; P20-2A | <u>13</u> Ch 21 Cost Volume Profit | <u>14</u> Ch 21 Cost Volume Profit (cont.) | <u>15</u> Ch 21 Cost Volume Profit (cont.) | <u>16</u> Ch 21 Cost Volume Profit (cont.) |
| OCTOBER WEEK 5 | <u>19</u> Ch 21 Cengage Homework DUE at 11:55pm (15 Homework Points) Ex 21-7,10,11,15,23; P21-2A ALSO DUE 11:55pm Accounting 1C BEP Project. This is a manual project on Catalyst. Upload result to Catalyst by due date. | <u>20</u> Preview Midterm #1 Ch 20 & 21 Cengage Quiz DUE 30 minute timed quiz - can be taken TODAY ONLY | <u>21</u> Preview Midterm #1 (cont.) Ch 22 Budgeting | <u>22</u> Ch 22 Budgeting (cont.) | <u>23</u> Midterm 1 (Ch 18, 19, 20, & 21) Must be completed on Cengage within specified time limits. 2 hour timed exam - can be taken FRIDAY or SATURDAY ONLY |
| OCT/NOV WEEK 6 | <u>26</u> Ch 22 Budgeting (cont.) Student budget group project will start after the midterm. Worth 15 homework points. Due 11/11/14. | <u>27</u> Ch 22 Budgeting (cont.) | <u>28</u> Ch 22 Budgeting (cont.) | <u>29</u> Ch 22 Budgeting (cont.) | <u>30</u> Ch 22 Budgeting (cont.) |

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| | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY |
|----------------------------|--|---|--|---|--|
| NOVEMBER WEEK 7 | 2 Ch 22 Cengage Homework DUE at 11:55pm (15 Homework Points) Ex 22-1,4,18,20; P22-3A | 3 Ch 23 Variances from Standard Costs | 4 Ch 23 Variances fr Std Costs (cont.) | 5 Ch 23 Variances fr Std Costs (cont.) | 6 Ch 23 Variances fr Std Costs (cont.) |
| NOVEMBER WEEK 8 | 9 Holiday | 10 Ch 23 Cengage Homework DUE at 11:55pm (15 Homework Points) Ex 23-1,5,9,15,19; P23-3A ALSO DUE 11:55pm Student Budget Group Project. This is a group project on Catalyst. Upload result to Catalyst by due date. Worth 15 homework points. | 11 Ch 24 Decentralized Operations Ch 22 & 23 Cengage Quiz DUE 30 minute timed quiz - can be taken TODAY ONLY | 12 Ch 24 Decentralized Ops (cont.) | 13 Last day to drop with a "W" Ch 24 Decentralized Ops (cont.) |
| NOVEMBER WEEK 9 | 16 Ch 24 Cengage Homework DUE at 11:55pm (15 Homework Points) Ex 24-6,7,9,13,20; P24-4A | 17 Ch 25 Differential Analysis | 18 Ch 25 Differential Analysis (cont.) | 19 Ch 25 Differential Analysis (cont.) | 20 Ch 25 Differential Analysis (cont.) 5pm Makeup Quiz Questions DUE Post Mult Ch to Catalyst Forum |
| NOVEMBER WEEK 10 | 23 Ch 25 Cengage Homework DUE at 11:55pm (15 Homework Points) PE 25-2A,B;Ex 25-2,4,7,11,13,21,25 | 24 Ch 26 Capital Investment Ch 24 & 25 Cengage Quiz DUE 30 minute timed quiz - can be taken TODAY ONLY | 25 Ch 26 Capital Investment (cont.) | 26 Holiday | 27 Holiday |
| NOV/DEC WEEK 11 | 30 Ch 26 Capital Investment (cont.) | 1 Ch 26 Cengage Homework DUE at 11:55pm (15 Homework Points) Ex 26-3,5,7,10,18; P26-1A Final Exam Preparation - Manual Practice Set DUE at 11:55pm (15 Homework Points) | 2 Review for Final | 3 Review for Final | 4 FINAL EXAM 4-6PM MUST BE TAKEN ON CAMPUS - IN PERSON. CLASSROOM:MLC-105 BRING PHOTO IDENTIFICATION. |

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