

Financial Accounting IC (Fall 2008)  
Class Hours: T, Th 12:00-2:40pm

Instructor: Lih Hung, MBA  
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**Required Course Materials:**

- (1) Textbook Title: Weygandt, Accounting Principles, 8e
- (2) WileyPLUS access code online

**All homework should be completed at the URL address with access code**

Master URL (instructor login page) <http://edugen.wiley.com/edugen/class/cls88888/>

**Course Objectives:**

- Accounting 1C, managerial accounting, is the third course in a three course series at De Anza College. Managerial accounting can be contrasted with financial accounting (1A and 1B), which is concerned with providing information to stockholders, creditors and others who are outside an organization.
- 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 company 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. (Chapter 19)
- Compute product cost for a service or manufacturing company. (Chapters 20,21 )
- Determine behavior of costs and expenses as activity changes. (Chapter 22)
- Assist management in profit planning and formalizing these plans in the form of budgets. (Chapter 23)
- Help to control costs by comparing actual results with planned objectives and standard costs. (Chapters 24 and 25)
- Accumulate and present data for making decisions. (Chapter 26)

**Basis of Grading Points:**

	Points
Midterm1	100
Midterm2	100
Final	150
Homework and Quiz	100
Participation, Group Project, Extra	50
	500

**Grading – Scale**

	Points	Final Grades		
A Grade	450-550	90-100 %	90-92% =A-	100%=A+
B Grade	400-449	80- 89 %	80-82% =B-	
C Grade	350-399	70- 79 %	70-72% =C-	
D Grade	240-349	60- 69 %	(< 60% =F )	

There will be **two midterm 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. The solution will be presented after three attempts to perform the problems. **Class exercises** should be completed in class. **Quiz** will be given in class without notice.

**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.

**Group Project** will be due right after the second midterm. You will be graded on your cooperation within the group as well as individual effort, factors include analytical/organizational skills, cohesiveness with team, presentation effort, and delivery.

**Extra credit** can be earned through the following ways,

- (1) Summarizing the chapters before the lecture. These will be due on the first day the particular chapter will start in class. Check your calendar for the appropriate dates. The outlines must cover the entire chapter, be done in “classic” form including journal entries and illustrations as shown on textbook, and legibly written in pen or pencil for 5+ pages.
- (2) Demonstration of extra efforts in class discussions and group project.
- (3) Solving comprehensive problems as assigned by the instructor.
- (4) Summarizing the chapters in flowcharts or diagrams on power point or words per instructor’s direction.

### **Student Responsibilities**

- *Keep track of your grades and graded papers.*
- *Check class announcements from the class URL.*
- *Drop the class per school academic calendar for current quarter.*

### **Attendance**

Your class attendance is an integral part of the learning cycle. It is your choice as an adult to attend class on time. Arriving late or leaving early is disruptive to the class. Excessive absences may result in being dropped from class or lower grades.

### **Expected Behavior**

- Academic integrity is expected from each student. Cheating or plagiarism in any form will not be tolerated, and will result in a failing grade or suspension from the class.
- There is no tolerance for any disruptive behavior in class. Students who behave in a disruptive manner will be dropped from the course at the discretion of instructor.
- Cell phones must be turned off during the class. (Cell phone must not be used as calculator during examination, bring a table calculator.)
- Swearing in not allowed in the class.

