

DE ANZA COLLEGE
Business/Computer Science/Applied Technologies Division

Accounting 1C/Managerial Accounting
Spring 2018 – Mon-Wed (11:00am-1:15pm)

Mark Martinelli, M.B.A.
5 Units

STUDENT GREETINGS AND WELCOME

I welcome you to my class and look forward to working with all of you. All students can achieve success in this course. Accounting is a universal subject that can be a tool to improve the quality of your life – personally as well as professionally. Your investment in this course will be much rewarded to you throughout your life.

I am here to help you achieve your goals in this course. We will need to work together to achieve this success. Accounting is a subject that is easy to learn if you are willing to invest a steady amount of time and effort.

Our success in this course requires a team working approach. So please feel comfortable to introduce yourself and share your career goals. Learning your names and finding out your career goals are important to me; so please come up and introduce yourself.

COURSE OBJECTIVES:

The **primary objective** of this course is to help students learn how managerial accounting meets the information needs of internal users of an organization by developing and communicating information that is used in decision-making. Accordingly, the **expected student outcome** is the demonstration that the student can prepare, analyze, and interpret management information used in organizations for operational control, product and customer costing, and performance measurement. This course is the third course of a three course series at De Anza College; the first two courses cover financial accounting and the third course deals with managerial accounting.

The student will:

- A. Recognize how accounting provides the information needs for managers to direct, plan, and control operations.
- B. Utilize job order and process cost systems to determine product costs and product pricing.
- C. Prepare and analyze information that assists managers in directing and evaluating operations such as budgeting, variance analysis, breakeven analysis, and capital investment analysis.

STUDENT LEARNING OUTCOMES (SLOs):

At the end of this course a student should be able to:

- 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 accounting system for a manufacturer, merchandiser, and service firm and distinguish the differences and similarities between financial reporting and cost accounting.
- Utilize NPV and IRR for evaluating the financial viability of a business decision.

COURSE MEETINGS, LOCATIONS, CONTACT INFO, AND PREREQUISITES:

Class Meetings:	Mon.-Wed. - 11:00AM- 1:15PM
Class Location:	Class-Room: L76
Office Location:	Class-Room: L76
Office Hours:	Mon.-Wed. – 10:00AM-10:30AM
	Or by Appointment

Contact Info:

E-Mail:	martinellimark@fhda.edu (Best way to contact me)
Phone:	408-674-9559 (8:00AM-5:00PM)

Course Prerequisites:	Accounting 1B or 1BH (Not open to students with credit in ACCT 1CH.)
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COURSE MATERIALS REQUIRED:

1. **Text:** ACCOUNTING, **27th Edition**, Carl S. Warren, James M. Reeve, and Jonathan Duchac, , South-Western/Cengage Learning Publishers 2018 (Chapters 18-26 DeAnza College custom edition)
See publisher's website at: <http://academic.cengage.com/login>
 - Course Registration Number (CRN) = **#43995-ACCT-001C-10**
 - Cengage URL = Course Key = **E-Y84E3SNLKTSAM**
 - Access Code = Inside front cover of each student's textbook (unique to each book)
2. **Internet access** required to complete assignments. Homework, quizzes, and course projects must be completed online using the publisher's Cengage Learning system. Information will be provided in class about registering in the system. For other support options go to: <http://cengage.com/support>
3. **Student Registration URL:** <https://login.cengagebrain.com/course/E-Y84E3SNLKTSAM>
4. **Calculators, computers, cell phones and writing materials.** Cell phones are not allowed during class (please turn cell phones off and remove them from tabletops). Other electronic devices(such as laptops) are to be used only for assigned class work(not emailing, surfing the web, facebook, etc.). Cell phones cannot be used for calculators during exams or quizzes in class(use basic calculator with no communication ability). Cameras(including camera phones) are not to be used in the classroom to take pictures at anytime.

COURSE FORMAT AND EXPECTATIONS:

Class Format: This course is a lecture course to introduce new topics and to review assignments. Class lectures will focus on the textbook's PowerPoint slides which closely follow the headings and subheadings of the respective chapters. In addition to the lectures, the course will be composed of illustrations, group-work and homework – all of which are intended to reinforce your reading of the chapters covered during that specific class period. Quizzes, tests, and course projects will assess your comprehension of the material.

Regular attendance – regularly and actively participating in each class period - is expected. You are expected to attend all scheduled class meetings. If your attendance in class is high, a higher course grade may be achieved. **Class participation** is always encouraged. Asking and answering questions makes the class interactive and much more beneficial. It is your choice as an adult to attend class; its your responsibility to manage your academic success. Be punctual, be on time and be in class for the entire class period.

Keep current: Students are expected and encouraged to **read the current chapter** in the text **before** coming to class on the day that the lecture/discussion is scheduled. Students will be expected to prepare assigned exercises and problems at the end of each chapter between scheduled class periods. Students will be expected to **work together** in assigned groups (both inside and outside of the classroom) and prepare assigned exercises/problems/cases at the end of each chapter along with group projects/quizzes (both oral and written presentations will be expected). **Note: the instructor reserves the right** to make changes in the course schedule and learning activities as deemed necessary.

Academic integrity is expected from each student. This includes academic honesty. Unacceptable behavior during exams would include, but not limited: plagiarism; access to unauthorized materials during an exam; looking at another student's exam; verbal or written communication with another student; sharing electronic devices. There will be **zero tolerance** for cheating such as copying (or allowing another student to cheat) on a test, quiz, or other assignment. Any student found cheating (or the appearance of cheating) on an exam or quiz will be awarded an F on that exam or quiz. Photo identification may be required for exams. Both exams and quizzes will have a time limit for duration. Therefore, either exams or quizzes turned in late will be assessed a ten-percent-materiality-late-penalty.

Any **misconduct** which in the view of the instructor is deemed to be a disturbance to the class and a distraction to the other students will result in the **dismissal** of that particular student from the class. In addition, students may be suspended from the course and disciplined by the De Anza College Administration Unit.

Punctuality is important in accounting; therefore all assignments (exams, quizzes, etc.) must be turned in on time. Extra time for class tests and quizzes will not be given for either tardiness or having to leave early. Also, late arrival to class on assignment due dates will result in a ten-percent-materiality-late-penalty being assessed. All student work (exams, quizzes, homework, course projects) must be returned to the instructor **at his request** for course records.

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Class Withdrawal: Once a student has enrolled in this class, it is the **student's responsibility** to withdraw; otherwise an appropriate grade will be assigned at the end of the term. It is not the instructor's responsibility to drop a student. **Note:** should a student fail to show that they are actively working toward completion of the course, **the instructor reserves the right** to drop the student at the instructor's option.

Please note: It should also be pointed out that a student will also be dropped by the instructor for not showing up ("no-shows") on the **first day of class**. A student must provide a legitimate reason for not being able to attend the first day of class as well as making arrangements with the instructor prior to the first day of class in order to not be dropped for failing to attend the first day of class. Also, in conjunction with the **State of California census requirement**, students will be dropped if they are not regularizing attending class during the first two weeks of class.

Important Spring Quarter 2018 Dates:

Last day to add: April 21st;

Last day to drop with no record of grade:
April 22nd;

Last day to drop with a refund or credit:
April 22nd;

Last day to request a pass/no pass grade: May 4th;

Last day to drop with a "W": June 1st

METHOD OF EVALUATION:

Final grades will be determined by 1 course project (chapter problems/cases), by 10 unannounced quizzes, by one midterm, and by one final exam. Each problem in the 1 course project will be **weighed equally** as will the 10 unannounced quizzes, the 1 midterm exam, and the final exam. Both exams and quizzes (**some maybe unannounced**) may consist of either multiple choice, problem solving questions, and/or fill-in, short-answer questions. Midterm exam and final exam will be **solely individual** and will each weigh 30% of the final grade.

TESTS, QUIZZES, COURSE PROJECTS:

The course points will be accumulated in the following breakdown of course activities:

TYPE OF WORK	CHAPTERS	POINTS	PERCENTAGE
1 Midterm	#18 - #21	300	30%
1 Final Exam	#18 - #26	300	30%
1 Course Project	#18 - #26	100	10%
10 Unannounced Quizzes	#18 - #26	300	30%
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Total:		1000	100%
		=====	=====

FINAL GRADES:

The final course grade will be based on the following accumulated points:

A	=	900-1000
B	=	800-899
C	=	700-799
D	=	600-699
F	=	Below 600 Points

The **1 Course project** will consist of assigned chapter problems/cases (selected by the instructor) to be completed no later than on the last day (final's day) of this course. The course project is to be turned in thru the CengageNOW2 Software online. **No late course projects will be accepted.**

No individual makeup exams will be allowed; this means both midterms and final exams. Nor will any quizzes (announced or unannounced) or course projects be allowed to be makeup or taken early. Final Exam is **comprehensive**; failure to take final (at the college final's week scheduled time) will result in a failing course grade.

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COLLEGE DATES, CAMPUS RESOURCES, AND DE ANZA POLICES:

Final Exam Schedule:

<http://www.deanza.edu/calendar/finalexams.html>

Important Dates (i.e., Drop date, etc.):

<http://www.deanza.edu/calendar/springdates.html>

Resources On Campus:

[Tutorial](#), [EDC](#), [Counseling](#), etc...

Classroom Conduct:

[Academic Integrity](#)

[Mutual Respect Policy](#)

[Student Grievance Procedure](#)

[Student Rights & Responsibilities](#)

NEED HELP?

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

ACADEMIC ACCOMMODATIONS

Students with learning challenges supported by documentation from Disability Support Services should contact the Instructor ASAP so that the proper accommodations can be made. Accommodations will not be provided without proper documentation.

PURCHASING COURSE TEXT

REMEMBER: There are 3 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 CengageNOW2. This option is the *cheapest approach*. **Please note:** you must use the 27th Edition.
Please note: When you take Accounting 1A, 1B or 1C, you will buy loose-leaf text pages and 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. Please note: if you took the course earlier than Fall 2017 and used the Warren 26th edition, you will need to buy a new code for the new 27th edition.
2. Buy 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 approach*.
3. Or buy the code online directly from CengageNOW2. You purchase the access codes with varying time limits and also full text copies. In other words, if the access code is purchased online, the student is given an opportunity to purchase a hard copy of the text. This option is *not recommended* because the hardcopy of the book will be a permanent resource while the e-book access expires after 90 days, and because the price is about the same. This code is for online access only – e-book only, no hard copy text. 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 method may save your significant funds compared to other Cengage online purchase pages.

Please note: Homework and Quizzes will be completed online at CengageNOW2. For CengageNOW2 registration, you will be given a class COURSE KEY. Be sure to record your login/password in a safe place. Use your official name – the name that you used when you enrolled at De Anza College - when you are registering. Problems with your account? Contact **Cengage Customer Support** – 1-800-354-9706.

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EXPECTATION AGREEMENTS

As my student, I would expect from you:

As your instructor, you would expect from me:

Student Expectations:

1. Be on time and prepared for each class by reading the chapter to be covered and at least reviewing homework assignments(for familiarity)
2. Read the chapter or problems to be covered in class before that class
3. Participate respectfully in class with both instructor and fellow students
4. Check emails for upcoming assignments, quizzes, and pretest materials
5. Check CengageNOW-V2 for homework assignments, quizzes, tests, etc.
6. Before beginning of class, turn off cell phones and place out of site
7. The action of enrolling into this class, verifies that the course syllabus is understood, prerequisites and proper enrollment have been met, and there are no conflicting time commitments
8. Complete "Instructor Requests" form located on Page 7 of syllabus

Instructor Expectations:

1. Be on time and prepared for class activities including lectures, illustrations, and other class interactive activities.
2. Be prepared to respond to student questions, emails, and research topics of interest
3. Be available during office hours and by appointment
4. Routinely check for student emails and respond back by the next class period

SOME FRIENDLY ADVICE

Most students who have taken accounting courses know that Accounting is a very **"labor intensive"** 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. If you are to do well in this course, you should expect to put in **two hours** of concentrated study outside the classroom for each hour in the classroom.

It should also be stressed: Accounting is a **"building block"** or "cumulative based" subject; much like taking a foreign language or a math course. Each chapter's learning objectives are building blocks for the concepts and processes that will be introduced in subsequent chapters. Mastering each chapter's learning objectives as presented will make it easier to learn subsequent chapters' learning objectives. So be prepared for each class, keep up with the assignments, work in groups to share ideas, questions, and concerns, and take advantage of available teaching resources. Plus, communicate with your instructor. Your instructor is here to assist your learning and mastering of this course's subject material to be beneficial in your future education and future life goals.

REMEMBER: Accounting is a do-it-yourself-class. An instructor 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.

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SPRING QUARTER
ASSIGNMENT SCHEDULE

WEEK	DAY	DATE	TOPIC	ASSIGNMENT DUE
1	M	04/09/18	Intro to Managerial Acctg	INTRO, CHP 18
	W	04/11/18	Intro to Managerial Acctg	CHP 18
2	M	04/16/18	HOLIDAY/NO CLASS	No Class
	W	04/18/18	Job Order Costing	CHP 19
3	M	04/23/18	Job Order Costing	CHP 19
	W	04/25/18	Process Costing Systems	CHP 20
4	M	04/30/18	Process Costing Systems	CHP 20
	W	05/02/18	Cost Behavior & CVP Analysis	CHP 21
5	M	05/07/18	Cost Behavior/Review Test #1	CHP 21/TEST #1 Review (Packet)
	W	05/09/18	Midterm Exam #1	TEST #1 (CHP 18 thru CHP 21)
6	M	05/14/18	Budgeting/Post Test#1 Review	TEST #1 Post Review / CHP 22
	W	05/16/18	Budgeting	CHP 22
7	M	05/21/18	HOLIDAY/NO CLASS	No Class
	W	05/23/18	Performance Eval-Variances	CHP 23
8	M	05/28/18	Performance Eval-Variances	CHP 23
	W	05/30/18	Performance Eval-Decentralized	CHP 24
9	M	06/04/18	Performance Eval-Decentralized	CHP 24
	W	06/06/18	Differential Analysis	CHP 25
10	M	06/11/18	Differential Analysis	CHP 25
	W	06/13/18	Capital Investment Analysis	CHP 26
11	M	06/18/18	Capital Investment Analysis	CHP 26
	W	06/20/18	Final Review	TEST #2 Review (Packet)
12	M	06/25/18	FINALS WEEK/CoTp Final	TEST #2:FINAL-11:30 AM-1:30 PM
	W	06/27/18	No Class	(CHP 18 thru CHP 26)

KEY

CHP	=	CHAPTER
M	=	MONDAY CLASS
T	=	TUESDAY CLASS
W	=	WEDNESDAY CLASS
Th	=	THURSDAY CLASS
S	=	SATURDAY CLASS

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Instructor Requests

Please complete and submit the following for the second day of class:

Request #1:

I, _____ (*please print name*) have read and understood the course syllabus. I am properly enrolled in this course, meet the course prerequisites and I do not have any conflicting time commitments. I will come to class prepared by reading the necessary materials and completing the assigned homework.

I acknowledge that if my attendance and punctuality are poor, my grade will likely suffer. I understand and will follow the rules of the college's Academic Honesty.

Signed: _____

Date: _____

Request #2:

In a few sentences, please share with me your goals for this course and what you desire to achieve. Thank you.
