Course Contract (syllabus)**
Managerial Accounting-Accounting 1C-62z
Fall 2013 (Catalyst* and CengageNow*)

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*Catalyst (http://catalyst.deanza.edu) is the De Anza College-maintained online learning management system and free of charge to all enrolled students. Each term, on the first day of class, the DLC office will register you to Catalyst with your enrollment info from the college admissions and records office. Professor-created lecture notes, media files, demo cases, discussion topics, and many other learning resources are available at the class Catalyst site.

*CengageNow (http://cengagenow.com) is the Cengage publishing corporation’s own learning system. All students have to purchase a unique access code (from Cengage or from other venues like college bookstores) and use the access code to log into the specified class site (specific course key ID listed below). E-lectures, e-books, video, audio, and various types of learning aid interactive tools and study resources (in addition to e-book) are available to you 24/7 to help you learn at your own pace and work around your schedule.

• Publisher’s CengageNow log-in page: http://login.cengagenow.com

CengageNow Course Key for Fall 2013 Acctg.1C online course: Course Key
Students of this course need key E-24YE24295T2FD to enroll. (Course key is Not an access code you had to purchased with the textbook)

CengageNow Access code: Each student must obtain a valid CengageNow access code first before using the Course Key noted above. An access code can be purchased directly from the Cengage Corporation or through the purchase of a new textbook (access code is included in the book). The full e-book version of the same textbook is already included in your class CengageNow account purchased. Again, once you access to your Cengage account, full access to all e-book pages will be available to you without an additional charge. (Please also read “required textbook” section of this syllabus).

New college course Add policy: In order to protect student learning outcomes and college course integrity within our college’s intense and compact quarter system, No Add will be allowed to this course after the first week of instruction.

15 Words Course Description:
Provide decision-relevant accounting information adds value to an organization by improving managers’ operational decisions.
Purpose of Course:

The ultimate goal of managerial (& cost) accounting is to help organizations provide a quality product at a reasonable cost and on a timely basis. Good management accounting information must also provide decision relevant information that enhances process understanding (its technical property), encourages the right behaviors (its behavioral property), and creates or reinforces the right symbols, beliefs and values (its cultural property). Therefore, the purpose of managerial accounting is to show what kind of information is needed, where this information can be obtained, and how managers can use this information as they carry out their planning, controlling, and decision-making responsibilities. These three essential functions show that today’s management accountant is not just a number cruncher or “corporate cop,” but rather a key business team partner specialist as in supporting the decision-making process.

Managerial accounting information includes both historical and estimated data used by management in conducting daily operations, planning future operations, and developing overall business strategies. The characteristics of managerial accounting are influenced by the varying needs of management. First, managerial accounting reports provide both objective measures of past operations and subjective estimates about future decisions. Second, managerial reports need not be prepared according to generally accepted accounting principles. Third, managerial accounting reports may be provided periodically, as with financial accounting, or at any time management needs information. Lastly, managerial accounting reports can be prepared to report information for the business entity or a segment of the entity, such as a division, product, project, or territory.

The primary objective of this course is to help students learn how accounting meets the information needs of managers by developing and communicating information that is used in decision-making. Accordingly, the expected student outcome is the demonstration that the student can prepare, read, and analyze reports used by management.

As we already learned in previous accounting courses, such as financial accounting, 1a and 1b, accounting is too important to managers, organizations, and societies to be left to accountants alone. Accounting information is often a basis for decisions. Accounting reports are often the basis on which the effectiveness of stewardship decisions and actions are evaluated.

Tell me, I’ll forget
Show me, I may remember
Involve me, I will understand

-Confucius

COURSE REQUIREMENTS AND EXPECTATIONS:
Because this is an online distance-learning course, all work will be completed online except for a mandatory comprehensive final exam that is taken on campus in-person. The requirements are:
(1) Completion of exercises, problems, and chapter quizzes using the CengageNow course management system. (CengageNow system information and Course Key number, stated above)
(2) Completion of a comprehensive problem that will be downloaded from class Catalyst site in PDF format. Please bring your completed problem to the final exam.

(3) Take a comprehensive on-campus in-person final exam covering 8 chapters.

(4) Participate in class discussions (online) using our college-supported system called Catalyst. (Catalyst site URL stated above. Upon completion of your college course registration, the college will create your class specific Catalyst account for you.)

ONLINE COURSE MANAGEMENT SYSTEMS

De Anza accounting department is using a course management system called CengageNow (textbook publisher supported system) for all sections of accounting 1a, 1b, and 1c courses. This system is rich in audio, visual presentations, online graded assignments and assessment quizzes. Unfortunately, CengageNow does not include course communication systems, such as class discussions, class announcements, student-to-student communication tools, nor topical discussion forum features.

For communication we will use the De Anza College supported system called Catalyst. This will allow students access to the professor’s lecture notes, class notes, learning resource materials as well as participate in forums where questions/comments may be posted. Once a student completes college course registration, the college admissions office will feed the student information into the college Catalyst course specific instructional website automatically. However, the publisher supported course management site, CengageNow, requires student register at the site with their access code (included with new textbook or purchased at the publisher’s corporation website).

For the Catalyst and CengageNow login links and to start working with CengageNow textbook assignments, use the appropriate links established at the beginning of this syllabus.

Please note that you will not be able to login to College Catalyst until the first day of the term.

Required textbook with CengageNow access code (full version of e-book pages are included in CengageNow class site):

The CengageNow site is based on the required textbook Accounting, 25th Edition, by Warren, Reeve, Duchac, published by Cengage Southwestern. The college bookstore sells the textbook with the CengageNow access code as a package. However, students can purchase an access code at the CengageNow site: http://login.cengagenow.com

Once you complete the CengageNow account registration, you can go to the Accounting 1C course by entering this specific Section Course key: E-24YE24295T2FD

HELPFUL SUGGESTIONS CENGAENOW:

1. To maximize your potential for a good grade, I recommend that you keep up with the reading and the homework assignments at both Catalyst and CengageNow, participate
in the class discussions online as often as you can. Accounting is difficult if you do not read and study the chapters. Try not to get behind. It is difficult to catch up.

2. Each chapter has several end-of-chapter exercises and problems assigned. You will have access to work on all these assignments 24/7, with a specific due date.

3. All assignments will have deadlines. Watch these carefully. They are not accepted after the deadline! All due dates/times are posted at the site.

4. There are chapter “learning check tools” associated with every chapter in CengageNow. These learning activities are a quick check to see if you understand the material. They will also help you to study for the exams.

5. There are also interactive video rich learning Tutorials for each chapter as well as e-book and e-lecture clips at the site. These are an excellent narrated review of key chapter objectives.

➢ Please remember, it is your responsibility to drop if you do not intend to complete the class. If you don’t drop, you will receive the appropriate letter grade for the work completed.

COURSE ADMISSION AND WITHDRAWAL:

Please register for this course through De Anza College first. All students must be officially registered. Registering to the CengageNow site does Not make you a registered student in the course; it only allows you access to assignments and quizzes. You must register for this course through the college and then setup a CengageNow account with a user name and password.

It is your responsibility to withdraw from the course; otherwise the appropriate grade will be assigned to your official college transcript at the end of the term. Please also notify your instructor if you were dropped from the course at the College Admissions and Records Office official enrollment.

Tentative Weekly Course Calendar—Accounting 1C

Note:

• End-of-chapter homework assignments will be posted by chapter at the CengageNow class site and available 24/7 with specified due date/time.
• Thorough chapter reading should be completed prior to doing the case analysis, assigned questions, papers, and homework.
• Instructor’s lecture notes, chapter outlines, PowerPoint slides, mini-cases, relevant real-world examples, news articles, and other study aid materials such as audio/visual files will be available at the Catalyst site, in the “resources” area topic by topic.
• Please plan to spend 12 hours or more per week, reading the text, study instructor’s lecture notes, class notes, chapter slides, listening to chapter audio/video instructional materials/learning resources, and completing the online assignments.
• The following schedule is subject to change; it may be adjusted to reflect student learning and class progress.
Week 1: Course Intro. All students must be registered at both Catalyst (college own site) and CengageNow (Cengage Corp site) to begin a great and exciting learning process. Review Financial Accounting (1a and 1b) course core basics. Begin reading Ch.18.

Week 2: Chapter 18 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Week 3: Chapter 19 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Week 4: Chapter 20 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Week 5: Chapter 21 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Week 6: Continue Ch.21 assignments. Download and start the comprehensive problem.

Week 7: Chapter 22 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Week 8: Chapter 23 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Week 9: Chapter 24 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Week 10: Chapter 25 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Week 11: Chapter 26 assignments (specific chapter exercise questions and quiz questions listed at our CengageNow course site. Assignments listed on Catalyst include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

Complete the course assigned Comprehensive Problem by week 11.
Week 12: **Final Exam on-campus: Friday, December 6, room MLC-109 from 5:00 - 7:00 pm.**

**Important note regarding responsibility for all online assignments:**
Instructor will be checking both of your CengageNow site assignment activity and Catalyst Forum discussion activity frequently. Students that are not current with the assignments may be dropped. However, it is **student’s responsibility to drop if student does not intend to complete the class.** If student neglects her/his responsibility, the student will receive the appropriate letter grade for the work completed.

**On-Campus / In-person Final Comprehensive Exam**
**Date:** Friday, December 6, 2013  
**Room:** On-campus classroom MLC-109 (Media Learning Center, right next to Flint Center parking structure on Stevens Creek Blvd side of campus).  
**Time:** 5:00pm. - 7:00pm.

The on-campus final exam is comprehensive and is approximately 50% objective and 50% short essay/problems. The final is closed book and individual work. You may prepare and bring one note page (front and back, hand written or typed) to use during the exam. Please bring a Scranton form. Photo identification for the final will be required. Bring your completed **Comprehensive Problem** to the final exam.

**ASSESSMENT OF STUDENT ACHIEVEMENT:**

- **CengageNow** HW assignments by chapter including chapter quiz. (Critical portion of grade in terms of optimal learning progress)----------------- 40%
- **Catalyst Discussion Forum postings by topic**-------------------------- 10%
- Comprehensive Final Exam on campus----------------------------- 40%
- Comprehensive Problem at **Catalyst**---------------------------------10%

  **Total:** 100%

*Comprehensive problem* can be downloaded from the Catalyst class site homepage. You will bring the completed problem (manually completed) to the final exam.

Grade range: A grade = 90%-100%, B grade = 80%-89%, C grade = 70%-79%
D grade = 60%-69%, F grade =below 60% (+ and – will be refined with a range).

**Statement on Academic Integrity:**
It goes without saying that academic integrity is expected from each student. As such, if there is a reasonable basis for concluding that a violation of academic integrity has taken place; all suspected parties would be awarded a course grade of “F”, with a letter to the Dean explaining why this grade was awarded. It will be up to the students involved to convince the instructor that the violation did not take place. (Refer to DeAnza College catalog and class schedule.)
About the Instructor, Christopher Kwak, CPA, CFE*, CFF*:

Professor Kwak is a licensed CPA in the state of California with over 20 years of industry experience in major firms such as Hewlett Packard (HP), PriceWaterhouseCoopers, and Chevron USA, specializing in cost management, financial reporting, mergers & acquisitions, and forensic accounting. Professor Kwak has held many positions at HP including senior corporate Internal Auditor, senior financial analyst, business control manager, and division Controller. He also worked as a senior associate and an audit manager at PriceWaterhouseCoopers, one of the Big Four international accounting/consulting firms, specializing in Mergers & Acquisitions, Financial Reporting, Business Litigation and Investigation services, and Start-up and Emerging business advisory services.

Current academic postings & professional affiliations:

- Full-time faculty member at De Anza College Business-CS Division.
- Adjunct Professor of Accountancy at Santa Clara University Leavy School of Business –Graduate School MBA program
- Adjunct Professor of Accountancy at S.F. Golden Gate University.
- Adjunct Professor of Accountancy at Saint Mary’s College of California.
- A CPA member, American Institute of Certified Public Accountants (AICPA).
- A CFF member, AICPA, Certified in Financial Forensic (CFF).
- A CFE member, Association of Certified Fraud Examiner (ACFE).

*CFE, Certified Fraud Examiners, a license issued by ACFE (International Association of Certified Fraud Examiners, World Headquarters in Austin Texas)

*CFF, Certified Financial Forensics, a license issued by AICPA (American Institute of Certified Public Accountants, national headquarters in New York City)

As a teaching professor, professor Kwak would like to encourage you be a passionate and life-long learner in your “Active Learning” (John Dewey, the father of experiential and active learning) life journey.

I hope you will greatly benefit from this course. If I can be of assistance during the term, please contact me. Have an enjoyable and successful term.

Professor Kwak.

**NOTE: This Course Contract (Syllabus) represents a contractual agreement. Enrolled Students are responsible for reading this entire Syllabus and abiding by all provisions identified in this official document. Student registration in this course signifies acceptance of all requirements, terms, and conditions.
Cengage Learning Technical Support Contact
Information for students:

Phone: 800-354-9706 press 5, press 2

Live Chat or email support:
http://cengage.com/support