

## ***DRAFT UPDATED 02/27/2024***

### **REQUIRED TEXTS AND SUPPLIES:**

1. **ACCOUNTING 29th Ed.**, Carl S. Warren; Jefferson P. Jones; William B. Tayler; Cengage Learning Publishers

The textbook (or ebook) and online internet access to CengageNOW (CNOWv2) is required for this course. Homework, quizzes, exams, and other tasks will be completed online at CengageNOW.

### **TEXT PURCHASE OPTIONS (Subject to change before the quarter starts):**

*In general, I recommend starting out with the publisher's short free trial period (TEMPORARY ACCESS) and then buying the book and/or code within the trial period. If you buy from the De Anza Bookstore, be sure to allow enough time for shipment of the materials. If you have other De Anza courses that require you to buy other Cengage textbooks, then Cengage Unlimited might be a cheaper alternative.*

**Option A:** 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. This is probably the most straightforward option if you want a hardcopy text. 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. Once you open the bookstore packet, you will **not** be able to return it. One advantage of the hardcopy version of the textbook is that you can refer to it on exams as mentioned below in the Academic Integrity section. Cengage online exams generally will not allow you to consult the ebook while taking an exam.

**Option B:** Buy ACCESS CODE (only) directly from De Anza Bookstore. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework, quizzes, exams, and other tasks. Be sure to save your proof of purchase. Follow the instructions in our Canvas course regarding the purchasing process. This option does **not** include the loose-leaf, hardcopy version of the text. If you want the ACCESS CODE only then buying directly from the publisher (Option C) may be a cheaper option than Option B.

**Option C:** Buy ACCESS CODE (only) directly from CengageNOW. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework, quizzes, exams, and other tasks. Be sure to save your proof of purchase. Follow the instructions in our Canvas course regarding the purchasing process. This option does **not** include the loose-leaf, hardcopy version of the text. If you want the ACCESS CODE only then buying directly from the publisher (Option C) may be a cheaper option than Option B.

*CengageNOW registration information is available on Canvas in Module 0: "Getting Started in Cengage". This quarter Cengage and Canvas are integrated for this course. That means that you will access Cengage by going through Canvas.*

2. A modern computer with updated Web browsers (Firefox, Safari, or Chrome, etc.) and a stable, reliable Internet connection.

#### **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 and irr 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. Attention to detail and a proactive approach are important keys to success. All class members are responsible to understand the requirements of, and the due dates for each assignment. If you complete an assignment outside of California, then you are responsible to make the appropriate time adjustment for the due date in your time zone. All class members should refer frequently to the Schedule/Calendar page which is available in Canvas, Module 0. Every class member should read each Canvas Announcement carefully. Class members are held responsible for the information in all of those sources. You should also make sure you are subscribed to the Canvas Course Question Forum.

Course work and exams must be completed by the due dates. There are no exceptions of any kind for late work; especially, there are no exceptions for late assignments caused by computer or technical problems; or issues involving time zones outside of California. Protect yourself by completing assignments well before the due date. Two websites are used in the course. Canvas and Cengage both contain vital course information. Course work will be completed using both Canvas and Cengage. More information is available on Canvas in Module 0: "Use of Websites in Class". Class members will also need to complete projects using Google Sheets.

## STUDENT EVALUATION:

Your grade will be assigned according to the following scale: A+ 98-100% (585-600 Points); A 93-97% (555-584 Points); A- 90-92% (537-554 Points); B+ 87-89% (519-536 Points); B 83-86% (495-518 Points); B- 80-82% (477-494 Points); C+ 77-79% (459-476 Points); C 70-76% (417-458 Points); D+ 67-69% (399-416 Points); D 63-66% (375-398 Points); D- 60-62% (357-374 Points); F 0-59% (0-356 Points). Grades in this course are earned by student efforts...not “given” by the instructor based on student needs.

*Memo: Estimated Course Point values are approximate and are subject to change. However, any possible change would likely be a small change. The grade scale (A+; A; A-; B+; etc.) in Points shown above will be adjusted if the number of Course Points is different from 600. The grade scale as a Percent will remain the same regardless of the number of Course Points.*

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

<i>Description</i>	<i>Points</i>	<i>Percent</i>
9 Cengage Chapter Homework @15 pts less ONE lowest	120	20.0%
3 Five Point Tasks @5 pts less ONE lowest	10	1.7%
10 Ten Point Tasks @10 pts less TWO lowest	80	13.3%
Canvas Student Budget Project	15	2.5%
Canvas Long Term Google Sheet Project	75	12.5%
Cengage Online Midterm Exam	150	25.0%
Cengage Online Final Exam	150	25.0%
Total	600	100.0%

## HOMEWORK, QUIZZES, AND OTHER TASKS:

There will be a variety of tasks including chapter homework assignments, quizzes, forum discussions, projects, and other tasks. 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!

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 as seen on the Canvas Module 0 Schedule/Calendar page. Late assignments will NOT be accepted; however, the lowest single 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 your own computer’s time...if your computer is not set to Pacific (California) Time, then you may see the incorrect due date on the CengageNOW site.) Each chapter homework assignment will be worth fifteen (15) 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! If you have any Cengage difficulties, file a trouble ticket with Cengage technical support. See Announcement 3 in Canvas Module 0 on the “Use of Websites in Class” page. Please also email the instructor with the number that Cengage assigns to your trouble ticket. If you have any trouble during Cengage exams, you must follow the troubleshooting protocols outlined in Canvas Module 0 on the “\*\*\*Cengage Quiz and Exam Information\*\*\*” page. No exam allowances or adjustments can be made if you fail to follow these troubleshooting protocols!

There will be a variety of other tasks including, quizzes, forum discussions, projects, and other tasks. Some of these tasks will be worth ten (10) points, and others will be worth five (5) points. All of these tasks must be completed by the due date. The lowest TWO 10-point assignments will be dropped, as well as the lowest single 5-point assignment.

There is a required Student Budget Project worth approximately fifteen (15) points. There is also a required Long-Term Individual Project worth approximately seventy-five (75) points. Both projects will be completed using Google Sheets. There is no option to drop these assignments. There are no exceptions for any kind of late work. This includes these projects which are worth substantial points. For these projects especially, you should complete the project as early as possible. Procrastination should be avoided and will not be accommodated by the instructor! The Student Budget Project can be worked either in a group or on an individual basis. To work the project in a group, a proper and timely election must be made as explained in the Canvas project instructions. The Long-Term Individual Project is an individual project that must be done on your own; however, the instructor can access your sheet and is available to help.

All Google Sheet projects must be constructed using proper formulas. Merely typing in all numbers and using Google Sheets as a glorified typewriter is not acceptable. It is the actual Google Sheet itself that I grade in these projects... not the PDF files that you submit to Canvas by the due date. The PDF files only substantiate that the assignment was completed by the due date. You must do the work in the original Google Sheet that I own and then share with you. Making your own copy of the Google Sheet or using Excel to complete the project is not an acceptable alternative. Other than the preformatted Google Sheet templates I share with you, all work in any individual Google Sheet project must be your own original work. All work in any authorized group Google Sheet project must be the original work of those inside the group. Copying part or all of a Google Sheet from another student or source is considered plagiarism and will be treated as outlined in the Academic Integrity section of the syllabus shown below.

There may also be additional types of tasks assigned during the quarter. Information regarding any such tasks will be provided along with the task instructions.

**INTERIM *ONLINE* MIDTERM EXAM:** There will be one Online Midterm Exam. The exam will be taken on CengageNOW. The exam will be timed (about two hours) and cover the first four chapters. The exam must be taken within a specific time window at the end of the fifth week. The exam must be taken between Noon, Friday, 05/10/2024 and finished by 8:00pm, Saturday, 05/11/2024. There are no exceptions for missed midterms. This midterm exam is worth 150 points. More detailed information about the exam will be posted on Canvas prior to the exam. (Please note that this 8:00pm deadline is different from most of the course 11:55pm deadlines.)

**COMPREHENSIVE *ONLINE* FINAL EXAM:** There will be one Online Final Exam. The exam will be taken on CengageNOW. The exam will be timed (about two hours) and cover the entire course. The exam must be taken within a specific time window on Thursday (only) of Final Exam (12<sup>th</sup>) week. The exam must be taken between 8:00am, Thursday, 06/27/2024 and finished by 11:55pm, Thursday (the same day), 06/27/2024. This final exam is worth 150 points. This exam will be similar in process to the previous Interim Online Midterm given after the first four chapters. The exam will cover the entire course with a heavier emphasis on the last five chapters. More detailed information about the exam will be posted on Canvas prior to the exam.

**GRADES, EXTRA CREDIT, ACADEMIC INTEGRITY, DROP POLICY, AND OTHER ITEMS:**

The grades will be posted on the Canvas website so that you can monitor your progress. They can be found in the Canvas Course Navigation Menu under the “Grades” link. 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. The following guidelines apply to the Online Midterm and Final Exam:

**Acceptable:** Referring to your own materials such as class notes, quizzes, and textbook. (Be sure to pay attention to the Cengage instructions regarding your browser.)

**NOT Acceptable:** Conferring in any way with another person about the exam until after the exam deadline. It is not ethical to give help to or receive help from any other person, whether they are in our class or not. (Cheating)

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. (How would you like to go to a doctor that cheated their way through medical school?) 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 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 as detailed in Canvas Module 0.

**Drop Policy:** Once you are enrolled in the class you will not be dropped based on attendance or performance...with two exceptions:

**Exception 1- registered students who do not complete the Canvas Orientation Quiz by the deadline (Saturday of the first week) will be dropped as “no-shows”.**

**Exception 2- registered students who miss ALL THREE of the first three Cengage assignments. There is a Cengage introductory quiz (titled ACCT 1A/B Review Quiz TIMED 30 minutes) on Sunday at the beginning of the second week. There is a Cengage Chapter Homework assignment on Tuesday of the second week. Finally, there is a Cengage Chapter Quiz on Wednesday of the second week. Registered students who miss ALL THREE of the first three Cengage Assignments will be dropped from the course.** Cengage is an important part of this course, and everyone needs to be functioning in Cengage from the very start of the quarter. There is a free trial period, so students do not need to purchase the textbook/access code to complete these initial assignments.

Other than these two exceptions, you will not be dropped based on attendance or performance. 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, May 31, 2024.

**GENERAL DE ANZA COLLEGE RESOURCES AND INFORMATION:**

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

Academic calendar <http://www.deanza.edu/calendar/>

Student Success Center <http://www.deanza.edu/studentsuccess/>

Disability Support Programs and Services (DSPS) <https://www.deanza.edu/dsps/>

Counseling and Advising Center <http://www.deanza.edu/counseling/>

Academic Integrity <http://www.deanza.edu/studenthandbook/academic-integrity.html>

Mutual Respect Policy <http://fhdafiles.fhda.edu/downloads/aboutfhda/4110.pdf>

Student Grievance Procedures <http://www.deanza.edu/studenthandbook/grievance.html>

Student Rights & Responsibilities <http://www.deanza.edu/studenthandbook/studentrights.html>

Online Learning Resource Hub for Students <http://www.deanza.edu/online-ed/students/remoteteaching.html>

CARES Emergency Care Funds (Emergency Cash Grants) <https://www.deanza.edu/resources/emergency-funds.html>

DRAFT LAST UPDATED 03/14/2024

	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
APRIL WEEK 1	7	8 Course Introduction/ Orientation	9 Ch 16 Intro to Managerial Accounting	10 Ch 16 Intro to Managerial Accounting	11 Ch 16 Intro to Managerial Accounting	12 Ch 16 Intro to Managerial Accounting	13 Canvas Orientation Quiz DUE tonight, SATURDAY 04/13/2024 11:55pm - worth 5 points <b>STUDENTS ARE DROPPED IF THEY DO NOT MEET THIS DEADLINE!</b>
APRIL WEEK 2	14 1. Cengage ACCT 1A/B Review Quiz AND 2. Canvas Welcome Forum BOTH DUE at 11:55pm & each is worth 5 Homework Pts	15 Ch 16 Intro to Managerial Accounting	16 Ch 17 Job Cost <b>Ch 16 Cengage Homework DUE</b> at 11:55pm (15 points) Ex 16-2,3,10, ALGO,14, ALGO,16, ALGO; PR 16-6A,ALGO	17 Ch 17 Job Cost <b>Ch 16 Cengage Quiz DUE</b> Timed quiz - can be taken TODAY ONLY noon-11:55pm	18 Ch 17 Job Cost	19 Ch 17 Job Cost	20 Ch 17 Job Cost
APRIL WEEK 3	21	22 <b>Ch 17 Cengage Homework DUE</b> at 11:55pm (15 points) Ex 17-1,5, ALGO,8, ALGO,10, ALGO,14, ALGO,17-1A,ALGO	23 Ch 18 Process Cost <b>Ch 17 Cengage Quiz DUE</b> Timed quiz - can be taken TODAY ONLY noon-11:55pm	24 Ch 18 Process Cost	25 Ch 18 Process Cost	26 Ch 18 Process Cost	27 Ch 18 Process Cost
APR/MAY WEEK 4	28	29 <b>Ch 18 Cengage Homework DUE</b> at 11:55pm (15 points) Ex 18-3,ALGO,5,ALGO,14,ALGO,16,ALGO,PR 18-2A,ALGO	30 Ch 19 Activity-Based Costing <b>Ch 18 Cengage Quiz DUE</b> Timed quiz - can be taken TODAY ONLY noon-11:55pm	1 Ch 19 Activity-Based Costing	2 Ch 19 Activity-Based Costing	3 Ch 19 Activity-Based Costing	4 Ch 19 Activity-Based Costing
MAY WEEK 5	5	6 <b>Ch 19 Cengage Homework DUE</b> at 11:55pm (15 points) Ex 19-1,ALGO,3,ALGO,7,ALGO,8; PR 19-2B,ALGO	7 Ch 20 Cost Volume Profit <b>Ch 19 Cengage Quiz DUE</b> Timed quiz - can be taken TODAY ONLY noon-11:55pm	8 Ch 20 Cost Volume Profit	9 Ch 20 Cost Volume Profit	10 Midterm 1 (Ch 16, 17, 18, & 19 ) Must be completed on Cengage within specified time limits. Can be taken FRIDAY or SATURDAY ONLY between Noon Friday and 8:00pm Saturday	11 ***DUE SATURDAY NIGHT*** ***8:00PM 05/11/2024*** Midterm 1 (Ch 16, 17, 18, & 19 ) Must be completed on Cengage within specified time limits. Can be taken FRIDAY or SATURDAY ONLY between Noon Friday and 8:00pm Saturday
MAY WEEK 6	12	13 Ch 20 Cost Volume Profit	14 Ch 20 Cost Volume Profit	15 Ch 20 Cost Volume Profit Canvas Ch 20 "Take it Further - TIF20-1" random groups formed today.	16 Ch 20 Cost Volume Profit	17 Ch 20 Cost Volume Profit	18 Ch 20 Cost Volume Profit

**Yellow= Cengage**

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**CAUTION: THE ABOVE SCHEDULE IS SUBJECT TO CHANGE and will be updated throughout the Quarter.**