

# DE ANZA COMMUNITY COLLEGE

SPRING 2015

ACCOUNTING 1C.04

M. BREEN

CRN: 40398

Instructor: Mia Breen  
Phone: (408) 864-5736  
Office: F 51b  
E-mail: [breenmia@fhda.edu](mailto:breenmia@fhda.edu)

Class Hours: MW 9:30 – 11:20  
F 9:30 – 10:20  
Office Hours: M-R 3:00 – 4:00

**Prerequisite:** Satisfactory completion of Accounting 1A & 1B

**Advisory:** Knowledge of basic spreadsheet usage (Excel)

## **Required Course Materials:**

**ACCOUNTING Ch 18-26** – 25th edition, Warren  
Handout packet - Required

**Course Key E-24YE5SZNJJSQ5**

## **Course description:**

An introduction to Managerial Accounting, including the principles and systems, planning and control, and decision-making. We will be studying both job order and process costing systems, break-even analysis, budgeting, variance analysis, and product pricing as well as capital investment analysis. The course will be taught with both lecture and small group learning sessions. (Chapters 18 - 26)

## **Student Learning Outcome:**

Identify elements of cost for a business and explain and analyze how costs are allocated and assessed by various users. Compare and contrast the cost acct system for a manufacturer, merchandiser, and service firm. 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.

## **Basis of Grade:**

		Points
% of Grade		
Midterms - 3 @ 100 points each	300	55%
Other (see below)	140	26%
Final	100	19%
TOTAL POINTS	<u>540</u>	<u>100%</u>

Grading -Scale	Points	% of Total		
A Grade	486-540	90-100	A+ = 100%	A- = 90-93%
B Grade	432-485	80-89	B+ = 87-89%	B- = 80-83%
C Grade	378-431	70-79	C+ = 77-79%	
D Grade	324-377	60-69	D+ = 67-69%	D- = 60-63%
F Grade	Below 324	Below 59		

## **Midterms:**

There will be four midterms. I will automatically drop the lowest scored midterm (not the final). If you have work conflicts, athletics, etc., you must make alternative arrangements at least two weeks prior to the scheduled exam date to allow for preparation of another exam. I will determine whether or not a legitimate conflict exists. Other exams, papers, or social events are not considered conflicts. You are expected to manage your time. **A PICTURE ID IS REQUIRED FOR ALL EXAMS.**

**Final Exam:**

This is a comprehensive exam covering all nine chapters we have studied this quarter. It is not an optional exam and must be taken at the scheduled time.

**Other:**

**Quizzes - 40 points**

In-class quizzes will be closed book and closed notes. There will be no makeup for missed quizzes. The quizzes will range in value from 8 to 10 points. You will have the ability to accumulate approximately 90 points, however only a maximum of 40 will be counted toward your grade. Therefore, even if you miss a quiz, you will still have an opportunity to receive the full 40 points.

**Quizzes – Extra Credit**

The on-line quizzes assigned the same day the new chapter is assigned to be read are Extra Credit. There will be 9 such Extra Credit quizzes each worth 5 points for a total of 45 possible extra credit points, however the maximum allowed will be 40 points.

**Homework – 40 points**

Homework will be both on-line and manually done. On-line homework will be graded by Cengage Now and will be worth 5 homework points. No points will be given for late on-line homework. Manual homework will be accepted only when collected in class and **MUST BE A MACHINE MADE COPY** of your original work. Both on-line and manual homework are worth 5 points each up to a maximum 40 points. There will be no credit for partially completed homework. Again, there will be more than 40 points available, to make your total of 40 points.

**Budget Project – 60 points**

This is a group project wherein you and a group will be asked to create a company budget based on certain given information. This grade will be based on the accuracy of your budget **and** on your cooperation within the group.

**Academic Integrity:**

**Don't use anyone else's work for any reason. You and the person from whom you copied will receive a '0' in the project. Repeat offenders will receive an 'F' in the class.**

Classmates names, phone numbers, e-mails

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May 18 7TH WEEK	Chapter 22 - Manual HW	<b>Exam II</b>	Chapter 23 Power Point - Hand Out
	Review for Exam	HW - Read Chapter 23 EC Ch 23	Cnow - HW - Ch 23 Cnow - HW Ch 23
May 25 8TH WEEK	<b>Holiday</b>	Chapter 23 Power Point - Hand Out	Chapter 23 - Manual HW
		HW - Ch 23 through 14,16,17,19,20,21	Ex. 1 HW - Read Chapter 24 EC Ch 24 Cnow - HW Ch 24
June 1 9TH WEEK	Chapter 24 Power Point - Hand Out	Chapter 24 - Manual HW <b>Exam III</b>	<b>Exam III</b>
	HW - Ch 24 1,4,6,7,10,11,13,15,19,20	Ex. Review for Exam	HW - Read Chapter 25 EC Ch 25 Cnow - HW Ch 25
June 8 10TH WEEK	Chapter 25 Power Point - Hand Out	Chapter 25 - Manual HW	Chapter 26 Power Point - Hand Out
	HW - Ch 25 1,4,7,10,11,13,20,21,22 Pr. 5A	Ex. HW - Read Chapter 26 EC Ch 26 Cnow - HW Ch 26	Cnow - HW - Ch 26 1A, 2A, 3A, 4A, 5A Pr.
June 15 11TH WEEK	Chapter 26 - Manual HW <b>Exam IV</b>	<b>PRESENTATIONS</b>	<b>PRESENTATIONS</b>
	Prepare for Presentations		
<b>FINALS</b> June 22 12TH WEEK	<b>Review for Final</b> <b>9:30 - 2:45</b>		<b>FINAL</b> <b>Friday 9:15 - 11:15</b> <b>Bring Scantron</b>