

**De Anza College**  
**Business, Computer Science and Applied Technologies/Accounting Department**  
**27690/28353, Managerial Accounting 1C/1CH, 01Z, Fall 2024**

**Course and Contact Information**

Instructor:	Catherina Wong CPA MBA Hello! Welcome to Managerial Accounting! I look forward to meeting and working with all of you this quarter. I am here to help. The best way to reach me outside of class is through Canvas, our learning management system. Click on “inbox” in canvas, compose new message, select our course, start typing my name, to send me a message.
Email:	wongcatherina@fhda.edu
Office Hours:	Zoom Meeting ID: 786 326 5435 Password: 458521 Monday 2:30 pm to 4:30 pm  In-person: AT 202 in the Advanced Technology Center Thursday 1:30pm to 3:30pm
Class Days/Time:	Monday and Wednesday 12:30am to 2:20pm
Classroom:	Zoom links published on Canvas
Prerequisite and Advisory:	Accounting 1A or 1A honors, Accounting 1B or 1B honors, EWRT 211 and READ 211, or ESL 272 and 273; MATH 212 or equivalent.

**Course Description**

***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 and utilize net present value and internal rate of return for evaluating the financial viability of a business decision.***

*This course is the third course in a sequence of three courses in Accounting intended to provide the student who has successfully completed Financial Accounting I (ACCT D001A) and Financial Accounting II (ACCT D001B) with the ability to recognize and utilize different cost accounting systems, compute break even analysis, account for overhead, prepare budgets and use time value of money concepts to make business decisions.*

**Course Format**

This is a 5-unit hybrid course with two 110 minutes of live Zoom class meetings per week and ~50 minutes of study-on-your-own weekly. Study-on-your-own material includes chapter readings, completing online discussions, attempting pre-lecture video quizzes and post-lecture quizzes, making chapter notes and completing additional practice problems as needed on an individual basis. This does not include extra time that is needed for reviewing and clarifying concepts and to prepare for quizzes and exam. This course meets 2 times live on Zoom, where major concepts will be covered, hands-on activities to gain deeper understanding of

chapter readings, practice and homework problems with templates on Excel will be demonstrated and student to instructor and student to student discussions will take place. Listen to your instructor & peers. Be kind to others and ready to participate. Always do your best.

### Technological requirements for this course:

1. **Desktop computer, laptop or tablet**

A modern computer will be needed to download lecture materials, complete homework, quizzes and projects. A good size monitor will help optimize viewing capabilities on Zoom shared screens and problem demonstrations.

2. **Webcam & microphone**

Webcam & microphone are needed for Zoom meetings.

3. **Software**

- You will need the Google Chrome or Firefox web browser (free of charge)

- Please sign up for a student FHDA email account to obtain free access to **Microsoft's Office**

**365**, including Word, Excel, PowerPoint and other online software. [FHDA student email account sign-up information](https://www.deanza.edu/students/new-tech.html) is available at <https://www.deanza.edu/students/new-tech.html>

4. **Reliable internet**

You will need reliable internet to help you access class materials and a quiet, private location for studying and complete homework.

5. **Canvas mobile app (nice to have)**

There is a mobile app that you can download to view course materials

### Canvas Learning Management System

This course will utilize a course management system known as Canvas. Since this is a hybrid class, some of our instruction will occur through this system. It is important you log on regularly (I recommend at least 3 times per week, best is daily) to check class announcements, assignments, grades, and feedback. I use class announcements to remind you of upcoming deadlines. In addition, you can **set-up your Canvas account to have announcements, assignment deadline changes and grade postings pushes notifications to your email**. Your learning modules are divided by chapters. Each module consists of a planner, a presentation, a practice and a review section. The planner section has a task list with time estimates and deadlines, a list of learning objectives and study resources. The presentation section is where you will find information on required readings, Canva presentation links used in lectures, pre and post lecture quizzes, Zoom recording and discussion forums. The practice section contains assigned homework, quizzes and extra credit assignments. The review and preview section includes a summary, optional extra resources and activities, and a short preview of the next chapter. Some topics will take more than 1 week to cover. I post weekly Sunday announcements to communicate what we will be covering in the next week. I recommend having your first weekly check-in on either Sunday night or Monday morning so you know the expectations and pacing for the week.

If you have already used Canvas for another course, congratulations, you already know how to log in! If you have never used Canvas (or need a refresher) view the instructions below.

From the [deanza.edu](https://www.deanza.edu) website, select the canvas sign on button. Next, use your campus wide ID and password to login to canvas. Once you are logged in, you will see all the classes you are enrolled in at De Anza. Enter and enjoy!  
Technical Difficulties?

If you have [trouble logging on](https://www.deanza.edu/online-ed/help.html) please go to <https://www.deanza.edu/online-ed/help.html> for more information or do one of the following listed below:

- Call 408.864.8969 Monday - Thursday 8:30am-5:00pm, Friday 8:30-4:00pm
  - Email your issues to [onlineeducation@deanza.edu](mailto:onlineeducation@deanza.edu)
  - Or you can open a ticket/report a problem by clicking on Help in Canvas.
- It may take up to 12 hours after registration for a course to be accessible in Canvas.

## Course Goals/Learning Outcomes

Upon successful completion of this course, students will be able to:

1. Identify elements of cost for a business and explain and analyze how costs are allocated and assessed for various users.
2. 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 and utilize Net Present Value and Internal Rate of Return for evaluating the financial viability of a business decision.

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## Required Texts/Readings

### Textbook

Cengage Accounting by Warren, Jones and Taylor, 29<sup>th</sup> Edition. Please note that I have integrated Cengage links fully in Canvas, so it is vital that you do not access Cengage separately in order for grades to sync properly. There will be **NO course key** for this course.

Option A: ISBN 9780357899663(recommended option because you receive instant access) Buy the access code directly from CNOWv2 for ~\$60. This allows you to access the eBook and the online assignments in CNOWv2. This option does not provide the hardcopy of the textbook. You will **not** need access code for this option. Once you make payment online, sign out from Cengage and Canvas, re-login and you will have access to homework and eBook. For students who are continuing with accounting 1B and 1C courses, you will need to purchase access every term.

Step 1: Sign into Canvas and click on Fall24 ACCT D001C Managerial Accounting.

Step 2: Click on the Cengage link: Home/CengageNow Warren Accounting 29e/Link to Warren Accounting 29e

Step 3: Create (if you have never used Cengage before) or sign into your Cengage account to access or purchase the materials for this course.

View the Start Strong Presentation for detailed instructions:

<https://www.loom.com/share/4faef63e0ff84efcb5e06953812096d0?sid=2f92745c-dc89-4da1-abc5-918d61b6f3b6>

Option B: CNowv2 + eBook + physical book (1 term): Cengage Unlimited subscription. ONLY \$124.99 (+\$9.99 physical book rental) for 1 term, you get access to ALL your Cengage 14,000 eBook.

Note: Buy one Cengage Unlimited subscription. You will then have access to [ALL De Anza College Courses listed](#) at no extra cost.

Option C: Buy via De Anza Bookstore if you are using book vouchers; The bookstore is offering 2 purchase options at \$80 and \$86.75. The \$80 option includes the eBook and online homework access, which is the same as purchase option A. The \$86.75 option's ISBN is 9798214039145 and it provides 1-quarter access to Cengage online homework, E-Book and a copy of the textbook in loose-leaf format. The access to CNOWv2 homework

platform and eBook comes in the form of a coupon, on which you will find an access code to input via links in Canvas. You can have your purchase mailed or pick up during bookstore opening hours. They are open Monday to Thursday from 10am to 2pm.

<https://www.bkstr.com/deanzastore/home>

### **Address**

21250 Stevens Creek Boulevard  
Registration & Student Services Building  
Cupertino, CA US 95014-5793

### **Email**

[deanza@bkstr.com](mailto:deanza@bkstr.com)

### **Cengage Student Office hours for Fall 2024**

Cengage, our publisher offers office hours to help walk you through the complete registration of your textbook. Feel free to join any day to ask your questions or learn more about these course materials.

Cengage Virtual Student Office Hours – Fall 2024

Dates: August 12 to September 20 (will be extended)

Times: 12pm to 2pm Pacific Time

Link with additional information and Zoom link to join: [https://www.cengage.com/coursepages/FA24\\_OH](https://www.cengage.com/coursepages/FA24_OH)

Here is the general Cengage website for De Anza students that has really useful information on the different options for accessing accounting materials. It also has troubleshooting links and directions on how to turn off pop-ups in order to run homework smoothly on your computer. Please take a little time to browse.

[https://www.cengage.com/coursepages/DeAnza\\_Integrated](https://www.cengage.com/coursepages/DeAnza_Integrated)

**Important!** Please note that we are using the 29th edition of the Cengage Accounting textbook. If you attempt to use an earlier edition, homework submitted will be incorrect and you will not receive credit. In addition, please DO NOT rent the textbook because rentals do not include access codes.

### **Other supplies**

#### ***Paper and pencil***

you may find taking notes in a notebook during meetings useful, that way you have all your notes in one place when studying for exams.

#### ***Basic calculator***

Nothing fancy, but not the one on your phone please.

### **Assignments and Course Requirements**

1. **Orientation activities** include reading the syllabus in its entirety and completing the student introductions discussion (10 points). The discussion consists of 2 parts, one is an initial post and the other one is a response to at least two class members. Please make sure to follow directions closely and meet due dates of the 2 posts to receive full score.
2. **Pre-lecture video quizzes.** (14 points) Pre-lecture video quizzes are due the day before each lecture. These quizzes incentivize you to not come to class “cold”, but rather, are equipped to anticipate and review topics beforehand.

3. **Post-lecture quizzes** are available on the day of class and due by the end of day of class in the weekly module in Canvas. These quizzes do not require extra studying. Therefore, I recommend completing these shortly after lecture to check and reinforce your understanding on content studied. Paying attention during class and reading the required sections in the eBook before class will suffice to receive credit. (16 points).
4. **Reflection Discussions and Check-ins** throughout the quarter (25 points).
5. **9 Chapter homework**, these are guided online homework. Please complete assignments via canvas link, do not log onto Cengage Now directly. Weekly homework assignments comprise of Cengage Now online homework. Homework is meant for reinforcement of major concepts covered in class and should take 120 to 150 minutes on a weekly basis. Due on Wednesdays on most weeks. Lowest score dropped (8 @15 points plus 1 @10 points = 130 points).
6. **8 Chapter quizzes**, these are objective multiple-choice questions quizzes due on Wednesdays. Lowest score dropped (80 points).
7. **Midterm Exam** will be delivered online on the Cengage platform (30 points). Available from 10/24 to 10/27.
8. **Final Project**, can be completed in groups of no more than 5 students or individually (45 points): To provide students an opportunity to delve deeper into topics covered in accounting 1C. The objective of this project is to offer you the opportunity to apply the cost-volume-profit, differential analysis and capital investments using present value concepts that you have learned in your managerial accounting class.
9. **Honor Personal Budget Project** if you decide to enroll in the honors section of this class. This will be a pass/no pass assignment. Instructions will be included in a word document in the Canvas page in Module 0 titled, "Honor Cohort".
10. **Extra Credit Points** if you submit list of key terms and definitions (PDFs or online flash cards acceptable). Note that definitions can be paraphrased and extra notes can be used as well. There will be various other extra credit assignments available throughout the quarter, some EC assignments are listed in the Wrap-up page in each Module.

#### **Policy on late work and absences:**

1. In this online course, you are required to submit the discussions and assignments by the due date. Check the calendar in Canvas for due dates and reminders. **A handy tip is to set a calendar item or alarm on your phone to remind yourself of the due dates.**
2. I understand you are juggling work and family on top of this course, so I want to be as supportive as possible. At the same time, I am juggling my full-time jobs, family, and this course as well, and late work adds to the workload, while possibly detracting from your learning.
3. To best help you complete the course successfully, I ask that you strive to meet deadlines, especially on interactive elements of the course. If life events interrupt your work in this class, no worries, I will work with you!
4. To help you with time management and decision-making, I will incorporate choice of token use in the class. Every member of the class will receive 3 oops tokens at the beginning of the quarter. Each token will be used to hand in assignments that are worth more than 5 points 5 school days late for a 20% penalty. They cannot be used for any quizzes or assignments that are worth less than 5 points nor can they be used for exams. It is your choice to give up tokens in times of need or to save them for a rainy day. Please let me know if you need time extension and would like to use your token to submit late work by inboxing me before the assignment is due. **The extension will not be granted if you wait after the assignment is due.** Reward (extra-credit points) will be awarded at the end of the quarter for those students who have saved all their tokens. 3 unused tokens equal 1% increase in final percentage grade. For graded discussions with specific due dates, no extension will be granted because contributing to a discussion board late adds little value to the learning experience.

5. Please contact me **as soon as possible** so I can help you stay as current and provide as much support as possible.

### Course Work and Grading Scale

#### Course Work

Assessments	Point Value	Maximum Points
Orientation Discussion	1 Discussion @ 10 points (initial + responses)	10
Pre-Lecture Video Quizzes	Various	14
Post-Lecture Video Quizzes	Various	16
Check-ins/Discussions	9 check-ins/discussions @ varying points	25
Chapter HW	8 HW @ 15 points and 1 HW @ 10 points each	130
Chapter Quizzes	8 Chapter Quizzes @ 10 points each	80
Exam	1 Midterm Exam @ 30 points	30
Final Project	1 Project @ 45 points	45
Total Points		350

Determination of Letter grade and percentage calculated by dividing your total earned points by the total course points of 350. Note that your final total course points might be different than 350 because the lowest homework and quiz scores are dropped.

Grade	Percentage
<i>A plus</i>	98 to 100%
<i>A</i>	93 to 97%
<i>A minus</i>	90 to 92%
<i>B plus</i>	87 to 89 %
<i>B</i>	83 to 86%
<i>B minus</i>	80 to 82%
<i>C plus</i>	77 to 79%
<i>C</i>	70 to 76%
<i>D plus</i>	67 to 69%
<i>D</i>	63 to 66%
<i>D minus</i>	60 to 62%
<i>F</i>	0 to 59%

### Classroom Protocol

1. This is a hybrid class, there are two 110-minute live zoom meetings and approximately 50-minute of individual online class preparation (chapter readings and pre-lecture quizzes) weekly. It is expected that the student prepares for classes and attends all Zoom lectures. In the cases where students need to miss classes due to illness and emergencies, there will be recordings posted within 24 hours of class. You can also use these recordings to review concepts and problem exercises.
2. It is my hope that you will find the combination of online learning and live Zoom sessions to provide you lectures for academic interactions, a community for peer interactions and a safe space for inspirations. I look forward to working with you all before, during and after classes.
3. Please read the “Netiquette” page posted in Canvas in detail. It includes ways of communication and how they should be conducted in this course.
4. Video camera use in class – do dress properly to class as if you were attending an in-person class on campus. Come ready to participate. If I am in the middle of explaining concepts or going through a problem, wait for natural pauses or breaks to ask questions. I often solicit questions after explaining a main concept. In addition, if you have your camera turned on, I can spot your reaction to the material. For example, if you frown or have a puzzled look on your face, I will check-in with you to see how you

are doing. However, I do understand if you have to logon where it is inconvenient to always have your video on.

5. Students will be able to access the weekly material through modules posted on the class canvas website.
6. Each module will cover 1 chapter, sometimes it will take 1.5 weeks to cover a chapter. Please pay attention to the due dates indicated in Canvas assignments.
7. Module assignments are indicated in the course schedule and also on canvas. Course calendar in Canvas is very handy to track due dates.
8. Make sure to attend the first class on **Monday September 23, 2024 to avoid being dropped**, complete the Student Introduction as soon as possible to mark your attendance and secure your spot in the class.
9. During each class meeting, we will discuss important topics, and analyze end of chapter problems. The course requires a substantial amount of reading and problem solving.
10. I will do my best to provide assignment grades and feedback within 1 week of the due date (final projects and midterm exam may take longer than 1 week).
11. I'm your guide for the class, so please reach out to me with any questions or if something is not clear.
12. For every hour in class you should expect to spend a minimum of two hours outside of class reading the text, studying the material, working on homework, projects, etc. So that means for the five hours of class time you should be spending a minimum of around ten hours outside of class working on the material covered in this class. Please budget accordingly and refer to the Determination of Grades table.

### **Drop Policy**

Students assume responsibility for completing the course. It is also the student's responsibility to drop the course.

### **Drop Class during the First 2 Weeks:**

You may drop classes online by logging into MyPortal: Open the "Apps" page and click on the "Student Registration" tile, then click on the "Add or Drop Classes" link. (For detailed instructions, see the MyPortal Registration Guide.) There will be no grade recorded if you drop before the deadline. You may also be eligible for a refund, but students must submit their refund request from MyPortal.

If you don't show up for the first day of class, the instructor has the option to drop you from the class. If you are unable to attend for a legitimate reason, you should notify your instructor before the class meets. You can request that your place be held, although it is instructor's option.

### **Drop During the Third through Eighth Week:**

You may drop classes online by logging into MyPortal and clicking on the "Add or Drop Classes" link under the Registration tab. (For detailed instructions, see the MyPortal Registration Guide.)

If you drop after the second week of the quarter, you will be assigned a grade of W. This also applies to courses dropped after 20 percent has elapsed of a class that lasts less than 12 weeks. There will be no refund issued.

### **After the Eighth Week:**

You may drop classes online by logging into MyPortal and clicking on the "Add or Drop Classes" link under the Registration tab. (For detailed instructions, see the MyPortal Registration Guide.)

**If you withdraw after the eighth week of the quarter, you will receive an appropriate grade for whatever work you completed.** Classes may not be dropped at the end of the term, without documented extenuating circumstances.

If you are receiving financial aid or veterans' benefits, or if you are an international student or a student athlete, you may not petition to drop after the deadline except in extreme circumstances. You must submit an

Extenuating Circumstances Petition, which you will find on our Admissions and Registration Student Forms webpage.

**Avoid Being Dropped!** You will be dropped from the course if you do not attend the first Zoom meeting on **September 23, 2024**. Please notify me in Canvas inbox if you will be absent on that day and will attend the second class so that you will not be dropped from the class.

If you experience a documented medical issue that prevents you from attending class, you (or a family member or dependents) must notify your instructor immediately. Depending upon the duration of the medical issue and when it occurs during the quarter, there are different options that must be explored to address the time missed in class.

If you have **completed 75%** of a class and cannot finish due to medical issues, you can request an incomplete contract with your instructor to complete the work after the quarter has ended.

If you have **NOT completed 75%** of the class but cannot finish the quarter, a medical withdrawal can be requested through the Dean of Admissions and Records.

**Important!** You must withdraw from all classes if you pursue a medical withdrawal.

If you stop attending class due to medical issues and fail to notify your instructor, you will either be **dropped** for non-attendance or **receive your earned grade** at the conclusion of the quarter.

### **Academic Honesty**

Academic honesty means being truthful in your academic works. This can be a hard concept to understand with many nuances. But it basically means not passing off other's work as your own.

Being a student is stressful, you will find yourself facing many deadlines at once while juggling other responsibilities and it is easy to feel overwhelmed. If you find yourself overwhelmed, ask for help! Reach out to me for suggestions, reach out to our tutoring center for help, or reach out to our library.

There are many school resources here for you so you feel supported and get the help you need to balance everything. We all face challenges and stress, it is never okay to cheat because of them. Workplaces do not tolerate dishonesty and our society does not tolerate dishonesty. Because the college serves as a model for both, academic honesty violations are addressed very seriously here.

***I do not provide individual warnings - This is your warning. Don't do it, it is never worth it and you will get caught.***

Academic and/or administrative sanctions may be applied in cases of academic dishonesty.

### **Academic consequences may include:**

1. Receiving a failing grade on the test, paper or exam
2. Having course grade lowered
3. Receiving a grade of F in the course

### **Administrative consequences may include:**

1. Disciplinary probation
2. Disciplinary suspension



### 3. Expulsion

*Students may also be subject to arrest or monetary fines if the academic dishonesty offense violates state or federal law.*

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## School Resources

### Disability Accommodations

De Anza College views disability as an important aspect of diversity, and is committed to providing equitable access to learning opportunities for all students. Disability Support Services (DSS) is the campus office that collaborates with students who have disabilities to provide and/or arrange reasonable accommodations. If you have, or think you have, a disability in any area such as, mental health, attention, learning, chronic health, sensory, or physical, please contact DSS to arrange a confidential discussion regarding equitable access and reasonable accommodations.

1. If you are registered with DSS and have accommodations set by a DSS counselor, please be sure that your instructor has received your accommodation letter from Clockwork early in the quarter to review how the accommodations will be applied in the course.
2. Students who need accommodated test proctoring must meet appointment booking deadlines at the Testing Center.
3. Exams must be booked at least five (5) business days in advance of the instructor approved exam date/time.

Final exams must be scheduled seven (7) business days/weekdays in advance of the instructor approved exam date/time. Failure to meet appointment booking deadlines will result in the forfeit of testing accommodations and you will be required to take your exam in class.

Contact the DSS if you cannot find or utilize your MyPortal Clockwork Portal.

DSS strives to provide accommodations in a reasonable and timely manner, some accommodations may take additional time to arrange. We encourage you to work with DSS and your faculty as early in the quarter as possible so that we may ensure that your learning experience is accessible and successful.

DSS Location: RSS Building, Suite 141

Phone: 408-864-8753

On the web: <https://www.deanza.edu/dsps/>

Email: DSS@deanza.edu

### Counseling

De Anza offers academic, transfer, career and mental-health counseling for students. De Anza has assigned career services counselors to Business and Accounting major students. Trisha Tran and Helen Pang are our career counselors. Don't hesitate to reach out to them for academic, transfer and career advice. For example, if you need help with writing your résumé, you can reach out to them. See the following link for an online scheduler for Trisha or Helen:

<https://www.deanza.edu/career-training/our-counselors>

Please use the [link below](#) to schedule a general psychological services counseling appointment.

<https://www.deanza.edu/psychologicalservices/appointment.html>

For mental-health counseling, reach out by emailing [dapsychservice@fhda.edu](mailto:dapsychservice@fhda.edu) or calling 408.864.8868

### Free Tutoring (Extra credit opportunity!)

The Student Success Center offers individual and group tutoring, as well as several types of workshops.

*Research has shown that students who get help and work together with peers do better. in this class, no matter what their starting level. I have partnered with the Student Success Center to help you this quarter. I encourage you to complete at least three SSC activities this quarter. Attending each time will be worth 2 extra-credit points, maximum 10 points available. Options include:*

- Drop-in or Weekly Individual Tutoring  
[CLICK TO JOIN ACCOUNTING TUTORING](#)
- Topic-Specific Workshops
- Skills Workshops  
[CLICK TO JOIN SKILLS WORKSHOP](#) Please check SCC website for Schedule during the quarter

**To verify participation**, please tell your tutor or workshop leader at the beginning of the session, so you can collect a screenshot at the end to verify your participation.

If you have questions or are not sure where to start, please ask me, or contact Diana Alves de Lima at [alvesdelimadiana@fhda.edu](mailto:alvesdelimadiana@fhda.edu) or Pablo Hernandez @ [hernandezlopezjuan@fhda.edu](mailto:hernandezlopezjuan@fhda.edu). Other free online tutoring is also available to all De Anza students. Just login to MyPortal, go to the Students tab, and find the Smarthinking link. You can work with a tutor live (hours vary by subject) or post a question or piece of writing for a response. Smarthinking tutors can also help you with personal statements for transfer!

For more information go to the following link: <http://www.deanza.edu/studentssuccess/onlinetutoring/>

### Parting Words

**Class Civility** Whether in a face-to-face class or online class; you are expected to behave in line with the school's student code of conduct and treat others, and their opinions, with respect. Interactions with your instructor and peers is different online than in a face-to-face setting, so please be highly aware of your netiquette. Netiquette is the term used for etiquette on the Internet. This philosophy, of following good etiquette online, extends to email, chat, discussion boards, and live sessions. In case you unsure what makes for good netiquette, here are some points I use to help guide me:

**Kindness** are your words kind? If not, don't say it.

**Appreciation** we all come from different experiences and these experiences shape our perspectives. Appreciate these differences and the unique perspectives we may gain from them.

### Tips for Success

As you can tell, you are in for a lot of work this quarter! Some tips to help you succeed: obtain your course materials and start reading the book as soon as possible.

**It's okay if the reading doesn't make sense the first time you read it. By completing the reading, you are exposing your brain to new material, allowing your brain to create short branches called**

**dendrites. Creating these dendrites give your brain a strong neuronal network for learning and retaining information.**

- Block out regular time in your schedule for the class.
- Log in regularly to Canvas to check for announcements, content, grades, and feedback.
- Pay close attention to due dates and mark them on your calendar.
- Read the syllabus and other course handouts carefully.
- Allow sufficient time for your weekly homework, project and exam review.
- Monitor your grade in the class.
- Ask for help when you need it and help others when you can.
- Be resourceful! Don't get "stuck"; if you find yourself stuck, reach out to me, one of our fabulous tutors, a classmate, or find other resources to help get you back on track.
- Be patient and have a sense of humor with technology.
- I am open to help & tips!

**A note for recommendation letter requests**

I am more than happy to write letters of recommendation for students. Please make sure you meet all of the following criteria before you request for one:

1. You must have completed at least one class with me. I cannot write a letter for a current first-time student, as I will not have an adequate sense of your academic abilities until you complete the quarter. It will not be fair for you. Ideally, you would have completed two classes with me before I can write a substantial letter of recommendation for you.
2. Earning a grade of an A indicates I think highly of your academic skills, which means a stronger letter on my part.
3. I need to have a sense of who you are beyond the letter grade that appears in Canvas. Especially for fully-online classes and we don't even meet in person. Ask yourself the following questions and reflect back on your behavior during the quarter: Did you ask relevant questions that contributed to the class and reflect sound judgement? Did you actively participate in groups and class activities? Did you make use of office hours? Did you find other opportunities to leave a positive impression?
4. I will only write a letter if you have signed a waiver of your right to examine the letter. I need to be able to give an honest account of your academic abilities and potential for future success.
5. At least two weeks of lead time is necessary from the time of your request to deadline of submission.



This is your entrance ticket to my course. Please feel free to use it. Inbox me the 2 things that you can think of and I will see to it that you will be successful in the class.

**Promise.**



# ACCT1C 01Z CRN27890/ Accounting 1C, Fall 2024

## Course Schedule

(M-Monday; W-Wednesday)

Week	Date	Chapter	Topics, Readings, Assignments, Exams, Due Dates
1M	September 23 Lecture 1	16	16-1 and 16-2 chapter 16, eBook sections 16-1 to 16-2 Importance and characteristics of managerial accounting information; Discussion of costs; Income statement and 3 types of inventory for a manufacturer
1W	September 25 Lecture 2	16	16-4 chapter 16, eBook section 16-4 Calculation of cost of goods manufactured and cost of goods sold for a manufacturer.
2M	September 30 Lecture 3	17	Read eBook sections 17-1 to 17-2g – objectives 1 and 2 What is job order costing? Contrasting job order and process costing systems. Calculation of job order costs and predetermined factory overhead rate and overhead applied.
2W	October 2 Lecture 4	17	Read eBook section 17-2h and 17-3 – objectives 3 and 4 Cost flows in Job order costing using job cost sheets. Using service business to understand applying overhead cost <b>Chapter 16 HW and Quiz Due October 2</b>
3M	October 7 Lecture 5	18	Read eBook sections 18-1 to 18-2 Cost flows in Process costing using the cost of production report
3W	October 9 Lecture 6	18	Read eBook section 18-4 Continue with the preparation of the cost of production report and using the cost of production report <b>Chapter 17 HW and Quiz Due October 9</b>
4M	October 14 Lecture 7	19	Read eBook sections 19-1, 19-2 and 19-3 Describe single plantwide factory overhead rate, multiple production department factory overhead rates and activity-based costing for product costing. Calculate single plantwide and multiple production department factory overhead rates for product costing.
4W	October 16 Lecture 8	19	Read eBook section 19-4 Use activity-based costing for product costing and discuss product cost distortions. <b>Chapter 18 HW and Quiz Due October 16</b>
5M	October 21 Lecture 9	20	Read eBook sections 20-1 and 20-2 Cost Behavior of variable, fixed and mixed costs; How does change in volume affect costs and profits? Understanding contribution margin  <b>Timed Midterm Exam (150 minutes) available from October 24 to October 27</b>

Week	Date	Chapter	Topics, Readings, Assignments, Exams, Due Dates
5W	October 23 Lecture 10	20	Read eBook sections 20-3, 20-4 and 20-5(c) Use Cost-Volume-Profit analysis to figure out break-even point and sales volume for a target profit; Incorporate margin of safety in break-even calculation <b>Chapter 19 HW and Quiz Due October 23</b>
6M	October 28 Lecture 11	21	Read eBook sections 21-1 to 21-4e Purpose of budgeting, differences between a static and a flexible budget, Operating Budgets – calculating sales budget, production budget, direct materials purchases, direct labor and factory overhead costs budgets
6W	October 30 Lecture 12	21	Read eBook sections 21-4f to 21-4h Finish preparation of an operating budget by completing the cost of goods sold budget, the selling and administrative budgets and budgeted income statement. <b>Chapter 20 HW and Quiz due October 30</b>
7M	November 4 Lecture 13	22	Read eBook sections 22-1, 22-2 and 22-3 How and why standard costs are developed; calculating and evaluating direct materials, and direct labor variances
7W	November 6 Lecture 14	22	Read eBook section 22-4 Preparing flexible overhead budget; Computing and interpreting factory overhead variances for Manufacturers. <b>Operating budgets for the Milkshake Business due November 6</b>
8M	November 11		<b><i>No Zoom Meeting – Veterans Day Holiday</i></b>
8W	November 13 Lecture 15	23	Read eBook sections 23-1, 23-1b, 23-1c and 23-1f Using differential analysis to make short-term financial decisions, focusing on discontinue a segment of product line, make or buy decisions, and accept business at a special price. <b>Chapter 22 HW and Quiz due November 13</b>
9M	November 18 Lecture 16	23	Read eBook sections 23-2b and 23-3 Setting normal product selling prices using the product cost method and understanding bottleneck profit in prioritizing production.
9W	November 20 Lecture 17	24	Read eBook sections 24-1, 24-3, 24-3a Review of time value of money concepts; Lump sum, annuity and usage of interest tables. Start Net Present Value. <b>Chapter 23 HW and Quiz due November 20</b>
10M	November 25 Lecture 18	24	Read eBook sections 24-3b, 24-3c and 24-4d to 24-4g Using methods that consider time value of money to evaluate projects; Net Present Value, Net Present Value Index and Internal Rate of Return methods. Other factors including uncertainty, changes in price levels, sustainability and qualitative considerations
10W	November 27		<b><i>No Zoom Meeting – Thanksgiving Holiday</i></b>
11M	December 2	Final Project	Work on Final Project

<b>Week</b>	<b>Date</b>	<b>Chapter</b>	<b>Topics, Readings, Assignments, Exams, Due Dates</b>
11W	December 4 <b>Last Class!</b>	Final Project	Work on Final Project. Final Project and Presentation Recordings due December 9, 2024 <b>Chapter 24 HW and Quiz due December 4</b>