

DeAnza College

Course: Acct 1C
Text: *Accounting 25th ed - Warren etc, Cengage Publishing,*
Online Cengage Account is required
Instructor: Michael Gough
Office: F51a
Telephone/email: 408 864-8622, goughmichael@fhda.edu
Hours: MW 10AM-11AM, TTh 1:15PM-2:15PM in office and online
Website: <http://faculty.deanza.edu/goughmichael/>

Strategic Learning Outcomes (SLO) for this class:

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

Description:

The following topics will be covered in this course:

Managerial Accounting:

Job Order Accounting

Process Costing

Breakeven and Operating Leverage

Budgeting

Standard Costs Generally Accepted Accounting Principles (GAAP) and Internal Control Issues

Decentralized Operations

Differential Analysis

Capital Investment Analysis, Internal Rate of Return and Net Present Value

Ethical Considerations in Accounting and Business

Grading:

| | |
|-----------------------|-------------------|
| Midterms: (3X100) | 300 |
| Homework/In Class/Web | 100 (approximate) |
| Final | 100 |
| Drop One Exam | <u>(100)</u> |
| Total | 400 |

A – >90% *B* – >80% *C* – >70% *D* – >60% *F* < 59%

Course Expectations/Requirements:

This course is designed to introduce the student to managerial accounting. The course requires a substantial amount of reading and the ability to work with numbers. It is expected that the student attend all session; if one is missed it is up to the student to get the information from fellow students or from the instructor at a mutually agreed upon time. Because it is rare in business that individuals work alone, and the ability to work with others is an important skill, there is a substantial amount of group work in the class that is graded. Therefore come to class and prepare to be an engaged, active learner.

A few times during the term there will be a web discussion assigned where the student will log on to the class website, go to the *Recent Discussion*, read the discussion question and respond to the question in writing on the site. The response will be read by everyone in the class. These discussions are reviewed and graded as part of the regular assignments. On the web discussion (cyberclass) days, the class will not physically meet. We will discuss this part of the course during class.

Policies:

There are no makeup exams for any reason, however, one exam is dropped. All work must be turned in on time, late assignments are not accepted for any reason. In class group work cannot be made up.

If you find that regular attendance is a challenge, it is suggested that you take the Distance Learning Class, where there is a greater writing requirement but the attendance requirement is minimized. Once you have indicated your enrollment in this class it is your responsibility to monitor your status. If you believe you need to drop during the term, you must do so prior to the 7th week of the term in order to receive a W – otherwise your earned grade will be given.

| Acct 1C Spr 2015 | | | | |
|------------------|-----------|------------|--------------|-------------|
| Tues | Thurs | Chapter | HW | HW Due Date |
| 4/7/2015 | 4/9/2015 | 18 | 18-5A | 4/14/2015 |
| 4/14/2015 | 4/16/2015 | 19 | 19-5A | 4/21/2015 |
| 4/21/2015 | 4/23/2015 | 20 | 20-3A | 4/28/2015 |
| 4/28/2015 | 4/30/2015 | 4/30/2015 | Exam | 18-20 |
| 5/5/2015 | 5/7/2015 | 21 | In Cengage | 5/7/2015 |
| 5/12/2015 | 5/14/2015 | 22 | 22-3A, 22-4A | 5/12/2015 |
| 5/19/2015 | 5/21/2015 | 23 | 23-3A | 5/19/2015 |
| | | 05/21/15 | Exam | 21-23 |
| 5/26/2015 | 5/28/2015 | 24 | In Cengage | 5/28/2015 |
| 6/2/2015 | 6/4/2015 | 25 | In Cengage | 6/2/2015 |
| 6/9/2015 | 6/11/2015 | 26 | 26-4A | 6/9/2015 |
| ... | | 06/11/15 | Exam | 24-26 |
| 6/16/2015 | 6/18/2015 | Review | ... | |
| 6/26/2015 | | Final Exam | 11:30AM | Comp |