

Course Contract (syllabus)**
Accounting 1C-Managerial Accounting, online section 61z
Summer 6-week session 2017 (Canvas* and CengageNow*)

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***Canvas** (<https://deanza.instructure.com>) is the new De Anza College-maintained online learning management system and free of charge to all enrolled students. Each term, Instructor-created lecture notes, media files, demo cases, discussion topics, and many other learning resources are available at this class Canvas site. Enrolled students should be able to access this course by logging into Canvas via college MyPortal using MyPortal credentials. De Anza Online Education Center monitors campus Canvas system and contact info is listed at above. **New college online orientation link: <https://deanza.instructure.com/courses/1106>**

***CengageNow** (<http://cengagenow.com>) is the Cengage Publisher proprietary learning system. All students must purchase a unique access code (from Cengage or from other venues like college bookstore) and use the access code to log into the specified class site (see the specific class ID listed below). Chapter assigned questions, e-lectures, e-books, 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.

- **CengageNow account registration for Acct1C Summer2017 online section 61z:** Connect to <https://login.cengagebrain.com/course/E-Y84E2H2SQ5QXC> and follow the prompts to register your **CengageNOWv2** course.

- CengageNow **Course ID** (**Not the same as an Access Code**) for **ACCT1C online section-61z** Summer 2017: **E-Y84E2H2SQ5QXC**
- Creating your **Cengage account user name**: please use your **college enrollment roster name** (the same as your college official **transcript name**)

CengageNow Access code: Each student must obtain a valid CengageNow **access code** first before using the Course Key noted above. An access code is included in the book purchased from college bookstore (bundled with a new textbook) or can be purchased directly from the Cengage Corporation. Once you logged in your CengageNow account, you can also access to the full version of e-book. (Please also refer to the section of this syllabus, “required textbook”, for further detail about cengage access code and textbook chapters).

This is an online course. **Online courses require substantial motivation and self-discipline.** Course work (homework, quiz, exams) must be completed by the due dates. There are no exceptions for late work. Again, **two websites** are used in this course: **Canvas** and **CengageNOW**.

The **FINAL EXAM must be taken in person on the De Anza campus.** (See below for further detail info re: final exam and chapter assignments)
15 Words Course Description (Managerial accounting):

Provide decision-relevant accounting information adds value to an organization by improving managers' operational decisions.

Course Objectives:

The **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 learning outcome is the demonstration that the student can prepare, read, and analyze reports used for operational decision-making process.**

As we already learned in previous financial accounting courses, 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
Teach me, I remember
Engage me, I learn."*

Course Requirements and Expectations:

Because this is an online course, all work will be completed online except for a mandatory **comprehensive Final exam** that is taken **on campus on the specified/ college publicized date and time only** (further detail info will be available at class Canvas).

Requirements are:

(1) Thorough (peruse) chapter reading (e-book or printed), study multi-media instructional learning resources for each chapter (instructor-prepared lecture video, notes, slides, study guide, tutorial media, all are available at class Canvas site as well as class CengageNow website).

(2) Timely completion of assigned exercise questions, problem questions, and chapter assessment quizzes (timed) via class CengageNow learning system. (CengageNow system information and Course ID number are stated above)

(3) Completion of one Comprehensive Problem set (will be announced at Canvas). Please bring your completed and printout copy of the Comprehensive Problem to the Final exam site on the final exam date (Please note “Comprehensive Problem” should be completed outside of Cengage system, either manually or using your computer at your own discretion).

(4) Take a comprehensive on-campus in-person Final exam covering 9 chapters of textbook accounting 1C- Managerial accounting topics.

(5) Participate in class discussions (online) via Canvas.

Online Course Management Systems

As far as textbook assigned questions, we use **CengageNow** (textbook publisher, Cengage’s proprietary system) for **all instructors and all sections of De Anza Accounting 1A, 1B, and 1C** courses. Cengage system also includes videos, audios, visual presentations, study tools, online graded assignments and assessment quizzes. CengageNow requires students to register at their site with a purchased access code (included in a new textbook purchased at on-campus bookstore).

For class communication and discussions, we will use **Canvas**, college monitored and supported system. This will allow students access to the professor’s lecture notes, videos, class notes, learning resource materials as well as participate in forum discussions. Once a student completes college course enrollment, students should be able to log in to the specific class **Canvas** site using student’s college MyPortal credentials, a few days prior to the first day of each quarter term.

REQUIRED Textbook (or e-book) Purchase Options (Acct 1a/1b/1c):

Title of textbook (Acct 1a/1b/1c), **ACCOUNTING 26th Ed.**, Carl S. Warren; James M. Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers: a hard-cover textbook contains a total of 26 chapters; De Anza **Accounting 1A course portion of the book: ch.1-ch.9, 1B course portion of the book: ch.10-ch.17, and 1C portion of the book: ch.18-ch.26. (Total 26 chapters).**

Textbook purchase options (3):

Option A: Buy one-third of the book from college bookstore in loose-leaf shrink-wrap. This option **includes a quarter-long ACCESS CODE** for the required online access to your CengageNOW site account. Chapter assigned exercise/problem questions, chapter online quizzes, as multi-media tutorial video assignments will be completed online via your CengageNOW account. This purchase option is probably the **most straightforward and economical option.**

Option B: Buy directly from CengageNOW. You can buy ACCESS CODES with varying time limits and full copies of the text. The code alone (while active) allows you to access the text in electronic format (e-book) and to do the online homework, quizzes and other study tools.

Option C: Buy the entire textbook from another source. In this case, you will still need to buy the ACCESS CODE, to log in class specific CengageNow site. This is probably the most expensive option.

Important reminder regarding CengageNOW registration: If you are using CengageNOW for the first time, **please use your college official transcript name, the same name you used when you enrolled at De Anza.**

How to access your CengageNOW course:

Accounting 1C: Summer 2017 -section 61z -online section registration:

Connect to <https://login.cengagebrain.com/course/E-Y84E2H2SQ5QXC> and follow the prompts to register your CengageNOWv2 course.

If you have registered previously and have an account already, then just log in to your Cengage account using this **course id key: E-Y84E2H2SQ5QXC**

Helpful Suggestions re: CengageNow and Canvas assignments:

1. To maximize your potential for a good grade, you are strongly advised keeping up with chapter reading and **complete assignments in time at your Cengage account, especially complete chapter Video Lecture Assessment** assignments BEFORE you work on other assignment items (effective and efficient). In addition, rich multimedia learning resources (video clips/lecture notes/study aids) are prepared by professor and are available to you 24/7 at our **class Canvas, topic by topic.**
2. Again, at your Cengage account, in each chapter, there are 3 types of assignments assigned with specific due date/time to be submitted for grade. You will have access to work on these assignments 24/7, with a specific due date/time for each of those Cengage assignment items.
3. Once again, each assignment items have **specific due date/time**. Please pay close attention to these due date/time for each assignment items. **No due date extension will be granted. You should be aware that technical problems (i.e. Internet, Computer, etc.) is Not a valid excuse for submitting assignments late.**
4. In each assignment items at CengageNow, there is “**Check My Work**” button and system will provide you with **feedback to your answers**.
5. There is a wealth of **learning resources available 24/7**, “**how-to**” **video clips**, interactive multi-media learning tutorial videos for each chapter. Please take advantage of these learning videos created for you. **Instructor-created video clips** are available at our class **Canvas** site and **publisher-created video clips** are at CengageNow.

Course Admission and Withdrawal:

Please register for this course through De Anza College first. **All students must be officially registered and enrolled in the course with college admissions office first.** Registering to the CengageNow site does **NOT** make you a registered student in the course; it only allows you access to assignments, quizzes, and participation in discussions. You must be enrolled in for this course through the college first and then setup a CengageNow account with your purchased Cengage access code.

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 notify your instructor if you drop from the course. However, any enrolled students who have Not done any course work (or have not even logged once in course sites) by the end of First Week will be dropped. (Note: for online courses, no activity (course work) shown on instructional websites is considered the same as “No Show” in traditional classroom.)

Dropping “No Show” students: Title 5, section 58004(c) requires that “each district, by the end of the business of the day immediately preceding the census date, drop all students who are inactively enrolled in the course.”

Tentative Course Calendar-Accounting 1C Intense 6-week summer:

- 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 videos, 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 **Canvas** site, in the “resources” area topic by topic.
- **Please plan to spend 12-16 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 **Canvas (college monitored)** and **CengageNow (Cengage publishers)** to begin a great and exciting learning process. **Review Accounting 1A course core basics. Begin Ch.18 reading, study multi-media learning resources (at Canvas), and start Cengage ch.18 assignments also Cengage ch.18 videos. Please post your introduction at our class Canvas Course Overview-Student Introduction.**

Week 1: Chapter 18 assignments (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well.)

Week 2: Chapter 19 assignments (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well.)

Week 2: Chapter 20 assignments (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well.)

Week 3: Chapter 21 assignments (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well.)

Week 3: Continue Ch.21 and start the Acct.1C comprehensive problem.

Week 4: Chapter 22 assignments (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well.)

Week 4: Chapter 23 assignments (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well.)

Week 5: Chapter 24 assignments ((specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well.)

Week 5: Chapter 25 assignments ((specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well.)

Week 6: Chapter 26 assignments (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Canvas** 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 Canvas site as well as Cengage site.

Complete the course assigned Comprehensive Problem by week 6.

Week 6: Final Exam on-campus/ In-person with ID check: Monday, August 14, at 7:00 - 9:00 pm @ MLC105 (classroom#105 at Media Learning Center building on campus, see the further detail at class Canvas)

Important note regarding responsibility for all online assignments:

Instructor will be checking both of your **CengageNow** site assignment activity and **Canvas** 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:

Monday, August 14, 2017, from 7:00pm to 9:00pm at MLC building classroom #105 (Media Learning Center building is located next to Flint Center Parking Structure).

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%
 - **Canvas Discussion Forum postings by topic**----- 10%
 - Comprehensive Final Exam on campus----- 40%
 - ***Comprehensive Problem (Canvas submission by due date)** -----10%
- Total: 100%**

***One comprehensive problem includes multiple-chapter topics (textbook).** Please complete this one problem (**manually completed**) and bring your original copy to the final exam site on final exam date.

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).

Free Accounting Tutoring Available via Student Success Center on campus:

Please find below links to our college free tutoring services available at No Cost to you if you are currently an enrolled student at De Anza.

- <http://deanza.edu/studentsuccess>
- <http://deanza.edu/studentsuccess/onlinetutoring>

Statement on Academic Integrity:

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will NOT be tolerated. 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. In addition, the business and accounting world certainly does not need more dishonest people. **Cheating and plagiarism** is treated very seriously in this course and will result in a failing grade for either the exam, assignment or for the entire course. Both Business Division Dean and the Campus Judicial Affairs Officer will also be notified. This notification will result in a permanent record, which may affect your future academic and professional career. All written 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.**

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.

****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 (CengageNow) Technical Support Contact:

- **Phone: 800-354-9706 press option 2**
- **Live Chat or email support: <http://cengage.com/support>**