

Management Accounting **ACCT-001C-61Z**
CRN 10305

Lecture on Conferzoom

Instructor: Lih Hung, MBA

Lecture time: M, W 10-11am

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REQUIRED TEXTS AND SUPPLIES: ACCOUNTING 27th Ed., Carl S. Warren; James M. Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers

Purchase the ebook and Access Code directly from Cengage or DeAnza bookstore.

Cengage registration hints: Depending upon how you register with Cengage you may, or may not need a "COURSE KEY".

COURSE KEY: to access all assignments Students of this course need to go to the following to enroll.

<https://www.cengage.com/dashboard/#/course-confirmation/E-Y84E2C6JBFM6K/initial-course-confirmation> |

Please use your official name when you enroll on cengage, the same name you enroll at De Anza

COURSE STRUCTURE: *This is an online course.* Online courses require substantial motivation and self-discipline. **Course work and exams must be completed by the due dates.** *There are no exceptions for late work;* especially, 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 problems file a trouble ticket with Cengage technical support.

CANVAS All announcements, grades, lecture notes and 40 points quizzes are posted on Canvas.

STUDENT LEARNING OUTCOME:

- 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. Prepare budgets, setting standard costing and performance report.
- Distinguish the differences and similarities between financial reporting and cost accounting and utilize multiple methods (including 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 CONECTS:

- Explain product cost and period cost, and how they are reported.
- Compute and report product cost for a service, merchandise or manufacturing company.
- Determine behavior of costs and expenses as activity changes.
- Assist management in profit planning and formalizing these plans in the form of budgets.
- Help to control costs by comparing actual results with planned objectives and standard costs.
- Learn multiple methods for evaluating business decisions.

Basis of Grading Points:

	Points
Midterm1	100
Midterm2	100
Final Test	150
Cengage assignment and quiz	100
Canvas Quiz	40
Group Project	10
	500

Grading – Scale

	Points	<u>Final Grades</u>	
A Grade	450-500	90-100 %	90-92% =A-
B Grade	400-449	80- 89 %	80-82% =B-
C Grade	350-399	70- 79 %	70-72% =C-
D Grade	300-340	60- 69%	(< 60% =F)

There will be **two examinations** and one **final** examination. Time and content of each is printed on the attached schedule.

HOMEWORK Assignments consist of textbook exercises and problems and must be done online using the publisher's website, **Cengage**. Assignments and due dates are posted and are due as scheduled. **Late assignments will NOT be accepted.** All of these tasks must be completed by the due date.

QUIZ for each chapter will be given on both Cengage and Canvas. Please pay attention to the due date.

MIDTERM EXAM: There will be two Online Midterm Exam. The exam will be taken on CengageNOW. The exam will be timed and cover three chapters. The exam must be taken within a specific time window. There are no exceptions for missed midterms. This midterm exam is worth 100 Course Points each.

COMPREHENSIVE ONLINE FINAL EXAM: There will be one Online Final Exam. The exam will be taken on CengageNOW. The exam will be timed and cover the entire course with emphasis on Ch. 21 thru 26.

PROJECT will be due right after the second midterm. You will be graded on your cooperation within the group as well as individual effort, factors include analytical/organizational skills, cohesiveness with team, presentation effort, and delivery.

EXTRA CREDIT can be earned by solving comprehensive problems as assigned on Cengage

TUTORING Meet with tutors and attend workshops

www.deanza.edu/studentsuccess/

Please login to MyPortal, go to student tab, and find the Smarthinking Link.

You may work with a tutor or post a question.

STUDENT RESPONSIBILITIES

- Keep track of your grades, be alert on class announcements and emails.
- Drop the class per school academic calendar for current quarter. Check the schedule of classes for the last day to withdraw with a "W".
- **Academic integrity** is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated.
- Participants in online classes are expected to observe proper "netiquette" guidelines. Once you are enrolled in the class you will not be dropped based on attendance or performance. However, registered students who do not complete the Orientation Quiz on Canvas will be dropped as "no-shows".
- 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.

2020 SUMMER SCHEDULE

Lecture time: M, W 10-11am

Wk	Date			Lecture
1	6/29	-	7/2	CH18, 19
2	7/6	-	7/9	CH19,20
3	7/13	-	7/16	CH21,22
4	7/20	-	7/23	CH22,23
5	7/27	-	7/30	CH24,25
6	8/3	-	8/6	CH25,26

<u>Midterm1</u>	-	<u>7/13</u>	<u>CH 18,19,20</u>	5-6pm
<u>Midterm2</u>	-	<u>7/27</u>	<u>CH21,22,23</u>	5-6pm
<u>Final</u>	-	<u>8/6</u>	<u>CH21-CH26</u>	4-6pm

	Homework & quiz		Due date
Chapter	18	11pm	7/3
Chapter	19	11pm	7/8
Chapter	20	11pm	7/11
Chapter	21	11pm	7/15
Chapter	22	11pm	7/22
Chapter	23	11pm	7/25
Chapter	24	11pm	8/1
Chapter	25	11pm	8/5
Chapter	26	11pm	8/6

CONSEQUENCES OF CHEATING 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. 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.

