PREREQUISITE: Accounting 1A & 1B

Office F 51n; Zoom (by Appointment) Office Hours: Mon & Wed., 9:30-10:45am

# **DRAFT UPDATED 03/06/2025**

### **REQUIRED TEXTS AND SUPPLIES:**

1. *ACCOUNTING 29th* Ed., Carl S. Warren; Jefferson P. Jones; William B. Tayler; Cengage Learning Publishers

The textbook (or ebook) and online internet access to CengageNOW (CNOWv2) is required for this course. Homework, quizzes, exams, and other tasks will be completed online at CengageNOW.

TEXT PURCHASE OPTIONS (Subject to change before the quarter starts):

In general, I recommend starting out with the publisher's short free trial period (TEMPORARY ACCESS) and then buying the book and/or code within the trial period. If you buy from the De Anza Bookstore, be sure to allow enough time for shipment of the materials. If you have other De Anza courses that require you to buy other Cengage textbooks, then Cengage Unlimited might be a cheaper alternative.

**Option A**: Buy one-third of the book from De Anza Bookstore in loose-leaf format. This option includes a quarter-long ACCESS CODE for the required online internet access to CengageNOW. This is probably the most straightforward option if you want a hardcopy text. You should save your proof of purchase in case you are unable to complete the course. You may be able to get a replacement code from De Anza in the future if you drop or fail the course and you end up retaking it. Once you open the bookstore packet, you will **not** be able to return it. One advantage of the hardcopy version of the textbook is that you can refer to it on exams as mentioned below in the Academic Integrity section. Cengage online exams generally will not allow you to consult the ebook while taking an exam.

**Option B**: Buy ACCESS CODE (only) directly from De Anza Bookstore. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework, quizzes, exams, and other tasks. Be sure to save your proof of purchase. Follow the instructions in our Canvas course regarding the purchasing process. This option does **not** include the loose-leaf, hardcopy version of the text. If you want the ACCESS CODE only then buying directly from the publisher (Option C) may be a cheaper option than Option B.

**Option C**: Buy ACCESS CODE (only) directly from CengageNOW. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework, quizzes, exams, and other tasks. Be sure to save your proof of purchase. Follow the instructions in our Canvas course regarding the purchasing process. This option does **not** include the loose-leaf, hardcopy version of the text. If you want the ACCESS CODE only then buying directly from the publisher (Option C) may be a cheaper option than Option B.

CengageNOW registration information is available on Canvas in Module 0: "Getting Started in Cengage". This quarter Cengage and Canvas are integrated for this course. That means that you will access Cengage by going through Canvas.

2. A modern computer with updated Web browsers (Firefox, Safari, or Chrome, etc.) and a stable, reliable Internet connection.

### 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 acct system for a manufacturer, merchandiser and service firm and 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.

### **REGULAR AND SUBSTANTIVE INTERACTION (RSI):**

This is an asynchronous, online course that provides regular opportunities for substantive interaction. See the Regular and Substantive Interaction (RSI) Information page in Canvas Module 0 for more details. That page includes information regarding methods of contacting me, what you can expect of me, what I expect from class members, and information regarding grading policies.

### **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 STRUCTURE:**

This is an online course. Online courses require substantial motivation and self-discipline. Attention to detail and a proactive approach are important keys to success. All class members are responsible to understand the requirements of, and the due dates for each assignment. If you complete an assignment outside of California, then you are responsible to make the appropriate time adjustment for the due date in your time zone. All class members should refer frequently to the Schedule/Calendar page which is available in Canvas, Module 0. Every class member should read each Canvas Announcement carefully. Class members are held responsible for the information in all of those sources. You should also make sure you are subscribed to the Canvas Course Question Forum.

Course work and exams must be completed by the due dates. There are <u>no exceptions of any kind for late work;</u> especially, there are no exceptions for late assignments caused by computer/technical problems; power outages; or issues involving time zones outside of California. Protect yourself by completing assignments well before the due date. Instead of exceptions and extensions in this course, the lowest assignment(s) in various categories (or pools) is dropped. Extra credit also can help you make up for missed assignments.

Two websites are used in the course. Canvas and Cengage both contain vital course information. Course work will be completed using both Canvas and Cengage. More information is available on Canvas in Module 0: "Use of Websites in Class". Class members will also need to complete projects using Google Sheets.

### **STUDENT EVALUATION:**

Your grade will be assigned according to the following scale: A+ 98-100% (585-600 Points); A 93-97% (555-584 Points); A- 90-92% (537-554 Points); B+ 87-89% (519-536 Points); B 83-86% (495-518 Points); B- 80-82% (477-494 Points); C+ 77-79% (459-476 Points); C 70-76% (417-458 Points); D+ 67-69% (399-416 Points); D 63-66% (375-398 Points); D- 60-62% (357-374 Points); F 0-59% (0-356 Points). Grades in this course are earned by student efforts...not "given" by the instructor based on student needs.

Memo: Estimated Course Point values are approximate and are subject to change. However, any possible change would likely be a small change. The grade scale (A+; A; A-; B+; etc.) in Points shown above will be adjusted if the number of Course Points is different from 600. The grade scale as a Percent will remain the same regardless of the number of Course Points.

Your final grade will be based on the estimated following Course Point values:

Description	Points	Percent
9 Cengage Chapter Homework @15 pts less ONE lowest	120	20.0%
3 Five Point Tasks @5 pts less ONE lowest	10	1.7%
10 Ten Point Tasks @10 pts less TWO lowest	80	13.3%
Current Events; Discussions and Quiz	30	5.0%
Canvas Student Budget Project	20	3.3%
Canvas Long Term Google Sheet Project	90	15.0%
Cengage Online Midterm Exam	125	20.8%
Cengage Online Final Exam	125	20.8%
Total	600	100.0%

Memo: Point Allocations are approximate and may change slightly

### HOMEWORK, QUIZZES, AND OTHER TASKS:

There will be a variety of tasks including chapter homework assignments, quizzes, forum discussions, projects, and other tasks. There are no exceptions for late assignments caused by computer/technical problems; power outages etc. Protect yourself by completing assignments well before the due date. Do not wait until the very last minute to finish your work!

Chapter homework assignments consist of textbook exercises and problems and must be done online using the publisher's website, CengageNOW. Assignments and due dates are posted and are due as scheduled as seen on the Canvas Module 0 Schedule/Calendar page. Late assignments will NOT be accepted; however, the lowest single chapter homework score will be dropped. (Do not rely on the due date and time seen on the CengageNOW site. This deadline is based on your own computer's time...if your computer is not set to Pacific (California) Time, then you may see the incorrect due date on the CengageNOW site.) Each chapter homework assignment will be worth fifteen (15) points. There are no exceptions for late assignments caused by computer/technical problems; power outages etc. 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 difficulties, file a trouble ticket with Cengage technical support. See Announcement 3 in Canvas Module 0 on the "Use of Websites in Class" page. Please also email the

instructor with the number that Cengage assigns to your trouble ticket. If you have any trouble during Cengage exams, you must follow the troubleshooting protocols outlined in Canvas Module 0 on the "\*\*\*Cengage Quiz and Exam Information\*\*\*" page. No exam allowances or adjustments can be made if you fail to follow these troubleshooting protocols!

There will be a variety of other tasks including, quizzes, forum discussions, projects, and other tasks. Some of these tasks will be worth ten (10) points, and others will be worth five (5) points. All of these tasks must be completed by the due date. The lowest TWO 10-point assignments will be dropped, as well as the lowest single 5-point assignment.

There are a series of weekly Current Events Discussions. There is also a related Canvas multiple choice quiz at the end of the quarter which is based on the discussion material. This entire Current Events section is worth thirty (30) points...and no points are dropped. See Canvas for a detailed explanation of this section.

There is a required Student Budget Project worth approximately twenty (20) points. There is also a required Long-Term Individual Project worth approximately ninety (90) points. Both projects will be completed using Google Sheets. There is no option to drop these assignments. There are no exceptions for any kind of late work. This includes these projects which are worth substantial points. For these projects especially, you should complete the project as early as possible. Procrastination should be avoided and will not be accommodated by the instructor! The Student Budget Project can be worked either in a group or on an individual basis. To work the project in a group, a proper and timely election must be made as explained in the Canvas project instructions. The Long-Term Individual Project is an individual project that must be done on your own; however, the instructor can access your sheet and is available to help.

All Google Sheet projects must be constructed using proper formulas. Merely typing in all numbers and using Google Sheets as a glorified typewriter is NOT acceptable. It is the actual Google Sheet itself that I grade in these projects... not the PDF files that you submit to Canvas by the due date. The PDF files only substantiate that the assignment was completed by the due date. You must do the work in the original Google Sheet that I own and then share with you. Making your own copy of the Google Sheet or using Excel to complete the project is NOT an acceptable alternative. Other than the preformatted Google Sheet templates I share with you, all work in any individual Google Sheet project must be your own original work. All work in any authorized group Google Sheet project must be the original work of those inside the group. Copying part or all of a Google Sheet from another student or source is considered plagiarism and will be treated as outlined in the Academic Integrity section of the syllabus shown below.

There may also be additional types of tasks assigned during the quarter. Information regarding any such tasks will be provided along with the task instructions.

INTERIM **ONLINE** MIDTERM EXAM: There will be one Online Midterm Exam. The exam will be taken on CengageNOW. The exam will be timed (about two hours) and cover the first four chapters. The exam must be taken within a specific time window at the end of the fifth week. The exam must be taken between Noon, Friday, 05/09/2025 and finished by 8:00pm, Saturday, 05/10/2025. There are no exceptions for missed midterms. This midterm exam is worth 125 points. More detailed information about the exam will be posted on Canvas prior to the exam. (*Please note that this 8:00pm deadline is different from most of the course 11:55pm deadlines*.)

COMPREHENSIVE **ONLINE** FINAL EXAM: There will be one Online Final Exam. The exam will be taken on CengageNOW. The exam will be timed (about two hours) and cover the entire course. The exam must be taken within a specific time window on Thursday (only) of Final Exam (12<sup>th</sup>) week. The exam must be taken between

8:00am, Thursday, 06/26/2025 and finished by 11:55pm, Thursday (the same day), 06/26/2025. This final exam is worth 125 points. This exam will be similar in process to the previous Interim Online Midterm given after the first four chapters. The exam will cover the entire course with a heavier emphasis on the last five chapters. More detailed information about the exam will be posted on Canvas prior to the exam.

## GRADES, EXTRA CREDIT, ACADEMIC INTEGRITY, DROP POLICY, AND OTHER ITEMS:

The grades will be posted on the Canvas website so that you can monitor your progress. They can be found in the Canvas Course Navigation Menu under the "Grades" link. There is a "statute of limitations" on grade corrections and changes. If you notice a problem, notify the instructor immediately. All requests for grade changes must be made within two weeks of the original posting of the assignment/test grade. No changes will be made after two weeks!

Extra credit may be available throughout the quarter; however, there are important limitations. Extra credit can NOT increase your grade from an A to an A+. Also, if you have earned less than a D+ (less than 67%) on all other work excluding extra credit, then NO extra credit will be allowed. In other words, if you have earned a D without regard to any extra credit, then extra credit can NOT be used to increase your grade to a passing score. Extra credit is a privilege...not a right. Any and all extra credit may be disallowed based on instructor discretion. Reasons that extra credit may be disallowed include, but are not limited to, failure to follow extra credit assignment instructions exactly, disruptive behavior, or lack of academic integrity.

**Academic integrity** is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated. The following guidelines apply to the Online Midterm and Final Exam:

**Acceptable**: Referring to your own materials such as class notes, quizzes, and textbook. (Be sure to pay attention to the Cengage instructions regarding your browser.)

**NOT Acceptable**: Conferring in any way with another person about the exam until after the exam deadline. It is not ethical to give help to or receive help from any other person, whether they are in our class or not. (Cheating)

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 on. In addition, the business and accounting world certainly does not need more dishonest people. (How would you like to go to a doctor that cheated their way through medical school?) 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. 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. Participants in online classes are expected to observe proper "netiquette" guidelines as detailed in Canvas Module 0.

**Drop Policy:** Once you are enrolled in the class you will not be dropped based on attendance or performance...with two exceptions:

<u>Exception 1- registered students who do not complete the Canvas Orientation Quiz by the deadline (Saturday of the first week) will be dropped as "no-shows"</u>.

Exception 2- registered students who miss ALL THREE of the first three Cengage assignments. There is a Cengage introductory quiz (titled ACCT 1A/B Review Quiz TIMED 30 minutes) on Sunday at the beginning of the second week. There is a Cengage Chapter Homework assignment on Tuesday of the second week. Finally, there is a Cengage Chapter Quiz on Wednesday of the second week. Registered students who miss ALL THREE of the first three Cengage Assignments will be dropped from the course. Cengage is an important part of this course, and everyone needs to be functioning in Cengage from the very start of the quarter. There is a free trial period, so students do not need to purchase the textbook/access code to complete these initial assignments.

Other than these two exceptions, you will not be dropped based on attendance or performance. If you need to drop the course, it is your responsibility to do so. If you are enrolled in the class after the final drop date, then you will receive an appropriate grade. Check the schedule of classes for the last day to withdraw with a "W". This date should be Friday, 05/30/2025.

### **GENERAL DE ANZA COLLEGE RESOURCES AND INFORMATION:**

Guide to Student Services (this is a great place to get started learning about De Anza Resources) <a href="https://www.deanza.edu/services/">https://www.deanza.edu/services/</a>

Final exam schedule <a href="http://www.deanza.edu/calendar/finalexams.html">http://www.deanza.edu/calendar/finalexams.html</a>

Academic calendar <a href="http://www.deanza.edu/calendar/">http://www.deanza.edu/calendar/</a>

Student Success Center http://www.deanza.edu/studentsuccess/

Disability Support Programs and Services (DSPS) https://www.deanza.edu/dsps/

Counseling and Advising Center <a href="http://www.deanza.edu/counseling/">http://www.deanza.edu/counseling/</a>

Academic Integrity http://www.deanza.edu/studenthandbook/academic-integrity.html

Mutual Respect Policy http://fhdafiles.fhda.edu/downloads/aboutfhda/4110.pdf

Student Grievance Procedures http://www.deanza.edu/studenthandbook/grievance.html

Student Rights & Responsibilities http://www.deanza.edu/studenthandbook/studentrights.html

Online Learning Resource Hub for Students <a href="http://www.deanza.edu/online-ed/students/remotelearning.html">http://www.deanza.edu/online-ed/students/remotelearning.html</a>

CARES Emergency Care Funds (Emergency Cash Grants) <a href="https://www.deanza.edu/resources/emergency-funds.html">https://www.deanza.edu/resources/emergency-funds.html</a>

Items in **BOLD** are firm **DUE** dates/times. Non-bolded items are suggested course milestones.

Green= Canvas DRAFT LAST UPDATED 03/05/2025 Managerial Accounting Schedule - Spring Quarter 2025 ACCT D001C64Z CRN 00036

Accounting Canvas Orientation Quiz DUE canvas Orientation Quiz DUE tonight, SATURDAY 04/12/2025  tonight, SATURDAY 04/12/2025  tonight, SATURDAY 04/12/2025  TUDENTS ARE DROPPED IF THEY  CANVAS  DO NOT MEET THIS DEADLINE	19 Ch 17 Job Cost	Ch 18 Process Cost	ing Ch 19 Activity-Based Costing	***DUE SATURDAY NIGHT***  ***S.0PM 05/10/2025***  ***S.19) Midtern 1 (Ch 16, 17, 18, & 19)  Must be completed on Cengage within specified time limits.  Can be taken FRIDAY or  SATURDAY ONLY  between Noon Friday  and 8:00pm Saturday	17 Ch 20 Cost Volume Profit
Ch 16 Intro to Managerial Accounting Ch 16 Intro to Managerial Accounting Every class member will be placed in a random Current Events group before the end of the first week - Canvas	18 Ch 17 Job Cost	25 Ch 18 Process Cost	Ch 19 Activity-Based Costing	Midterm 1 (Ch 16, 17, 18, & 19) Must be completed on cengage within specified time limits. Can be taken FRIDAY or SATURDAY ONLY between Noon Friday and 8:00pm Saturday	16 Ch 20 Cost Volume Profit
10 Ch 16 Intro to Managerial Accounting	17	24 Ch 18 Process Cost	1 Ch 19 Activity-Based Costing	8 Ch 20 Cost Volume Profit	15 Ch 20 Cost Volume Profit
9 Ch 16 Intro to Managerial Accounting	16 Ch 16 Cengage Quiz DUE Timed quiz - can be taken TODAY ONI 700 TOON TOON TISS pm STUDENTS ARE ALSO DROPPED IF THEY MISS ALL 3 OF THE 1ST THREE CENGAGE ASSIGNMENTS!	Ch 18 Process Cost	30 Ch 19 Activity-Based Costing	7 Ch 20 Cost Volume Profit	14 Ch 20 Cost Volume Profit Canvas Ch 20 "Take It Further - TIF20-1" random groups formed today.
8 Ch 16 Intro to Managerial Accounting	15] Ch 16 Cengage Homework DUE at 11:55pm (15 points) Ex 16-2,3,10, AlGO,14_AlGO,16_AlGO; PR 16-6A_ALGO Wk 2 Current Events-Canvas Introductory post due 11:55pm	22   Ch 18 Process Cost   Ch 18 Process Cost   Ch 17 Cengage Quiz DUE   Timed quiz - can be taken   ToDAY ONLY noon-11.55pm   Wk 3 Current Events-Canvas   Introductory post due 11.55pm   I	29 Ch 19 Activity-Based Costing Ch 18 Cengage Quiz DUE Timed quiz - can be taken (TODAY ONLY noon-11:55pm Wk 4 Current Events-Canvas introductory post due 11:55pm	6 Ch 20 Cost Volume Profit Ch 20 Cost Volume Profit Timed quiz - can be taken Timed quiz - can be taken Timed volu Noon-11:55pm WK 5 Current Events-Canvas Introductory post due 11:55pm	13   Ch 20 Cost Volume Profit Wk 6 Current Events-Canvas Introductory post due 11:55pm
7 Course Introduction/ Orientation	14 Ch 16 Intro to Managerial Accounting	22   Ch 18 Process Cost	29   Ch 19 Activity-Based Costing   Ch 19 Activity-Based Costing   Ch 18 Cengage Homework DUE   Ch 18 Cengage Quiz DUE   Ch 18 Cengage Homework DUE   Ch 18 Cengage Quiz DUE   Ch 18	5  Ch 19 Cengage Homework DUE at 11:55put 15 points) Ex 19-1, AIGO, 3_AIGO, 7_AIGO,8; PR 19-2B_AIGO	12 Ch 20 Cost Volume Profit
σ	13  1. Cengage ACCT 1A/B Review Quiz Canvas Welcome Forum BOTH DUE at 11:55pm & each is worth 5 Homework Pts	20] Wk 2 Current Events-Canvas Final post by group to Entire Class Forum Discussion Area due 11:55pm	WA 3 Current Events-Canvas Final post by group to Entire class Forum Ch 18 Cengage Homework DUE Discussion Area due 11:55pm at 11:55pm (15 points) Ex 18-3 ALGO; ALGO, 14 ALGO PR 18-2A_ALGO	4 WK 4 Current Events-Canvas Final post by group to Entire Class Forum Discussion Area due 11:55pm	11 WK 5 Current Events-Canvas Final post by group to Entire Class Forum Discussion Area due 11:55pm
APRIL WEEK 1	<b>APRIL</b> WEEK 2	APRIL WEEK 3	APR/MAY WEEK 4	MAY WEEK S	MAY WEEK G

Managerial Accounting

Items in BOLD are firm DUE dates/times.
-bolded items are suggested course milestones.
-Canvas

Yellow= Cengage

:025	DRAFT LAST UPDATED 03/05/2025
Green= Canvas	ACCT D001C64Z CRN 00036
Non-bolded items are sugg	Schedule-Spring Quarter 2025

12   Control of the section of the	22	23	24
10   11   12   13   14   15   15   15   15   15   15   15	Ch 21 Budgeting	Ch 21 Budgeting	Ch 21 Budgeting
12   13   14   15   15   15   15   15   15   15			
22   22   22   22   23   24   24   24			
12   12   12   12   13   14   15   15   15   15   15   15   15			
13   13   14   15   15   15   15   15   15   15			
113-5pm (15 points)	29 Ch 22 Eval.Variances fr Std Costs	30 Ch 22 Eval.Variances fr Std Costs	31 Ch 22 Eval.Variances fr Std Costs
PR 21-3A		Last class to drop - "W" 05/30/2025	ALSO DUE 11:55pm Student Budget
2   1.25pm   1.155pm   Ch. 2 Officerntial Analysis   Ch. 2 Cengage Homework Due			Project. This is an worksheet budget project on Canvas. Upload result
Ch.22 Cangage Homework DUE			points
Ch 22 Cengage Homework DUE	5 Ch 23 Differential Analysis	6 Ch 23 Differential Analysis	7 Ch 23 Differential Analysis
10			Milestone 1 see (Canvas)
MK 9 Current Events-Canvas   MK 9 Current Pents-Canvas   III   IIII   III   III   IIII   IIII   III   III   III   III   III   III			First four budgets Scenario 1 budgets must be completed.
10   11   12   12   13   15   15   15   15   15   15   15			DUE at 11:55pm. This is a Master Budget project worth 90 points
Ch 23 Cengage Homework DUE         Ch 24 Capital Investment Analysis           Ch 24 Capital Investment Analysis         Ch 24 Capital Investment Analysis         Ch 24 Capital Investment Analysis         Ch 24 Capital Investment Analysis           Ch 24 Capital Investment Analysis         Timed quiz - can be taken         at 11:55pm         Carrent Events Quiz DUE           PR 24-1A_AIGO         24         25         25	12	13	14
## 11:55pm (15 points)    Timed quiz - can be taken   Timed quiz - can be taken     PODAY ONLY noon-11:55pm	Cn Z4 Capital Investment Analysis	Cn 24 Capital Investment Analysis	Cn Z4 Capital investment Analysis
12   18   18   19   18   19   19   19   19			
Ch 24 Capital Investment Analysis Ch 25 Capital Investment Analysis Ch 26 Capital Investment Analysis Ch 27	19	20	21
Timed quit - can be taken at 11:55pm (10 Homework Pts) TODAY ONLY noon-11:55pm Canvas  24  25	Holiday	Cengage Extra Credit DUE TONIGHT	Long Term (LT) Project Milestone 2 see (Canvas)
70DAY ONLY noon-11:55pm Canvas  -AIGO,7_AIGO,10_AIGO,18;  24  25		FRIDAY 06/20/2025:	All remaining project tasks
25		Optional Extra Credi DUE at 11:55pm	must be completed. DUE at 11:55pm. This is a Master Budget project
25			worth 90 points
Mins Mins Mins Mins Mins Mins Mins Mins	26 Final Exam	27	28
	Must be completed on Cengage within specified time limits. Can be taken THURSDAY ONLY hetween 8-00 am Thursday		
pue	and 11:55pm Thursday (same day)		

# CAUTION: THE ABOVE SCHEDULE IS SUBJECT TO CHANGE and will be updated throughout the Quarter.