

## ***DRAFT UPDATED 09/08/2021***

**CAUTION:** *Due to the changing situation with respect to the pandemic, there may be possible changes to this course syllabus.*

[Click here to download most recent copy of syllabus](#)

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

1. **ACCOUNTING 27th Ed.**, Carl S. Warren; James M. Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers

The textbook 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):

**Option A:** Buy one-third of the book from De Anza (or local) 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. 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.

**Option B:** Buy directly from CengageNOW. You can buy ACCESS CODES with varying time limits. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework, quizzes and tasks. Be sure to save your proof of purchase. Follow the instructions on Canvas regarding the purchasing process. This option does **not** include the loose-leaf, hard copy version of the text.

**Option C:** Buy the entire textbook from another source. In this case, you will still need to buy the ACCESS CODE for online access. This is probably the most expensive option.

*CengageNOW registration information is available on Canvas in Module 0: "Getting Started in Cengage". This page includes a Course Registration Link that you need to click in order to register in the correct Cengage course. When you set up your CengageNOW account, **be sure to record your login and password in a safe place.** If you are using CengageNOW for the first time, please use your official name...the name you used when you enrolled at De Anza. If you have used CengageNOW before in another class, you will already have a CengageNOW account.*

2. A modern computer with updated Web browsers (Firefox, Safari, or Chrome) and an Internet connection. Chrome browser and webcam would be required if there are any quizzes in Canvas proctored using the Proctorio system (see below). At least one assignment requires that you complete the assignment manually on paper, then scan or photograph your paper, and upload the copy to Canvas. You need to have the ability to scan or photograph documents and then upload them.

## STUDENT LEARNING OUTCOME:

1. 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.

## 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 member 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 on CPAscott.com and the Assignment Detail page 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 no exceptions of any kind for late work; especially, there are no exceptions for late assignments caused by computer or technical problems; or issues involving time zones outside of California. Protect yourself by completing assignments well before the due date. Three websites are used in the course. CPAscott.com, Canvas, and Cengage all 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%, A 93-97%, A- 90-92%, B+ 87-89%, B 83-86%, B- 80-82%, C+ 77-79%, C 70-76%, D+ 67-69%, D 63-66%, D- 60-62%, F 0-59%. Grades in this course are earned by student efforts...not "given" by the instructor based on student needs.

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

<u>Description</u>	<u>Course</u>	
	<u>Points</u>	<u>% of Total</u>
Homework, quizzes, and other tasks	200	50%
<u>Interim <b>ONLINE</b> Midterm exam</u> (in middle of quarter)	100	25%
<u>Comprehensive <b>ONLINE</b> Final Exam</u> (at end of quarter "EOQ")	100	25%
Total Course Points	400	100%

## HOMEWORK, QUIZZES, AND OTHER TASKS:

There will be a variety of tasks including chapter homework assignments, quizzes, forum discussions, projects, and other tasks. These tasks will be graded and scored based on "HOMEWORK POINTS". Homework Points are different from Course Points. Homework Points will be converted into Course Points at the end of the quarter. The total maximum number of Homework Points is not known at the beginning of the quarter. At the end of the quarter the percentage of Homework Points will be calculated based on the number of points earned out of the number of points possible and then multiplied by the 200 Course Points allocated to "Homework, quizzes, and other tasks". For instance, if you earn 270 Homework Points out of a possible 300 Homework Points, then this would translate into 90% times 200 Course Points equaling 180 Course Points. There are no exceptions of any kind for late work; especially, there are no exceptions for late assignments caused by computer or technical problems; or issues involving time zones outside of California. 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. 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 will see the incorrect due date on the CengageNOW site.) Each chapter homework assignment will be worth fifteen (15) Homework Points. There are no exceptions of any kind for late work; especially, there are no exceptions for late assignments caused by computer or technical problems; or issues involving time zones outside of California. 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: "Use of Websites in Class". Please also email the instructor with the number that Cengage assigns to your trouble ticket.

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) Homework Points, and others will be worth five (5) Homework 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 single lowest 5-point assignment. There may be a few tasks that will be worth fifteen (15) Homework Points, however, the lowest 15-point assignment will be dropped only if there is more than one 15-point task. There is also a required Long Term Project worth approximately seventy-five (75) Homework Points. This Long Term Project will be completed using Google Sheets. There is no option to drop this assignment. There are no exceptions for any kind of late work. This includes the Long Term Project which is worth substantial points. For this project especially, you should complete the project as early as possible. Procrastination on this project should be avoided and will not be accommodated by the instructor! This 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. 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. There may be a small number of low-stakes quizzes in Canvas proctored using the Proctorio system. For these quizzes, a Chrome browser and webcam is required.

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, 10/22/2021 and finished by 8:00pm, Saturday, 10/23/2021. There are no exceptions for missed midterms. This midterm exam is worth 100 Course Points. More detailed information about the exam will be posted on Canvas prior to the exam.

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, 12/09/2021 and finished by 11:55pm, Thursday (the same day), 12/09/2021. This final exam is worth 100 Course Points. This exam will be similar in process to the previous Interim Online Midterm given after the first four 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:

You will be given a **secret code** so that **grades** can be published. The grades will be posted on the Canvas website so that you can monitor your progress. They can be found in a link called "GRADESHEET" at the top of the Canvas webpage. 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](#).

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

**Exception 1- registered students who do not complete the Canvas Orientation Quiz by the deadline (Friday of the first week) will be dropped as “no-shows”.**

**Exception 2- registered students who miss ALL THREE of the first three Cengage assignments. There is a Cengage Accounting 1A/B Review Quiz on Sunday at the end of the first week. There is a Cengage Chapter Homework assignment on Monday of the second week. Finally, there is a Cengage Chapter Quiz on Tuesday 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, November 12, 2021.

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

Final exam schedule <http://www.deanza.edu/calendar/finalexams.html>

Academic calendar <http://www.deanza.edu/calendar/>

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

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

Counseling and Advising Center <http://www.deanza.edu/counseling/>

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 <http://www.deanza.edu/online-ed/students/remoteteaching.html>

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