

Accounting I – ACCT-001C

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Class Times: MW: 3:30am-5:45 pm

Class Room: L81

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Office Hours: M-Th 11:30 to 12:20 pm

Textbook

1. **ACCOUNTING 25th Ed.**, Carl S. Warren; James M. Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers

<http://www.cengage.com/login>

Course Description:

This is a transferable course for business and accounting students. The main focus of the course is to apply accounting concepts to the needs of business. As such, the course is concerned with the development and use of accounting information for decision making. Students will study the role of management accounting information on organizations for operational control, product and customer costing, and performance measurement.

Student Learning Outcomes

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 accounting 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.

I. Course Prerequisite: Acctg 1B

II. Required Text: Accounting 25th ed. Carl S. Warren; James M Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers

III. Course Policy

A. Class Attendance

I believe that students learn best by actively questioning and explaining. In this course, I encourage you to join in classroom discussions and bring problems and questions to class. This means that in order to receive the maximum benefits out of classroom time, you will need to read the assigned topics and attempt the homework before coming to class.

You will both need and be expected to attend all class meetings. You must be prepared to take part in class discussions. This does not mean that you should have all topics mastered and learned, but you should have read the material before the lecture.

IMPORTANT DATES: October 5 is the last day to drop with no grade on your record. November 14 is the last day to drop with a W grade. IT IS YOUR RESPONSIBILITY TO DROP THE CLASS

B. Homework Assignments

Homework is for your own benefit. The online homework assignments will be graded online and the solution will be presented after multiple attempts to correctly perform the assigned problems. Homework should be completed before the class for which it is assigned, as homework often serves as a basis for classroom discussions.

C. Exams

Course grades are determined **by two midterm examinations** and a **final examination**. **In addition there will a “Cookie Project” worth 50 points.** Student grades will be based on the two midterm scores , the homework, the Cookie Project plus the final examination.

D. Academic Standards

Students majoring in accounting and business are expected to act professionally. Professional behavior includes treating classmates and your professors with respect. It also means that you should approach your work in this class as diligently as you would perform on the job. Faculty will make every reasonable effort to foster honest academic conduct in their courses. **If you are caught cheating on a test you will receive an automatic Zero on that test. Photo identification may be requested for the midterms and the final examination.**

E. Course Grading

Total points available in the course add to 300. Grades will be assigned as follows:

Class homework and inclass assignments	25 Points
Cookie project	50 Points
Midterms (2 @ 75 points)	150Points
Final Examination	75 Points
Total	300 Points

	Grade Scale	Points
A+	98-100%	294-300
A	93-97%	279-293
A-	90-92%	270-278
B+	87-89%	261-269
B	83-86%	249-260
B-	80-82%	240-248
C+	77-79%	231-239
C	70-76%	210-230
D+	67-69%	201-209
D	63-66%	189-200
D-	60-62%	180-188
F	0-59%	0-179

F. Extra Credit Opportunities

1. First place winning team 7 points each team member, second place is 5 points each team member, and last place 3 points each team member.

HOMWORK ASSIGNMENTS and Exams

Week Of	Topic	Reading Assignment	Homework Assignment
Sep 22	Course Administration Managerial Accounting Concepts and Principles	Ch. 18	To be determined
Sep 29 Oct 6	Job Order Costing Process Cost Systems	Ch 19 Ch. 20	To be determined To be determined
Oct 13	MT 1 Ch 18 to 20 Mon Oct. 13		MT 1
Oct 20	Cost Behavior and Cost- Volume-Profit Analysis	Ch 21	To be determined
Oct 27	Budgeting	Ch 22	To be determined
Nov. 3	Performance Evaluation Using Variances form Standard Costs	Ch 23	To be determined
Nov. 10	Midterm 2 Ch 21-23, Wed Nov. 12 Monday Nov. 10 is a HOLIDAY- no class	Mt 2	MT 2 Wed. To be determined
Nov 17	Cookie Project Presentations Monday Performance Evaluation for Decentralized Operations	Ch 24	Ch 24 covered on Wed. Nov. 19
Nov 24	Differential Analysis, Product Pricing, and Activity Based Costing	Ch 25	To be determined
Dec 1	Capital Investment Analysis	Ch 26	To be determined
Dec 7	Review Monday Final Thur Dec 11, 4 to 6 pm	Final Ch 24-26 only	

