

Managerial Accounting (1C) (Section 06)
Instructor: David J. Pirrone, CPA, ESQ
Office Hours: 8:15 to 8:30 PM M&W

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SPRING 2015 QUARTER (April 6, 2015 to June 24, 2015)

Course URL: [E-24YEYFXDYMHUA](#)

REQUIRED COURSE MATERIALS:

1. **TEXTBOOK :** Accounting, 25th Edition, Warren- Reeve -Duchac (**Chapters 18 to end of book**)
2. **ON LINE ACCESS CODE** (registration code is bundled with book if purchased at bookstore or bookstore across the street)
3. **Calculator (NO SMART PHONES)** , paper, a #2 pencil, and colored pen

Philosophy of Learning & Course Expectations:

In a learning environment, everyone becomes a teacher and everyone becomes a student. Learning is your personal responsibility. The instructor is a mentor, facilitator, and coach in your active and unique learning process.

Class sessions will be informal and class participation is strongly encouraged. Questions pertaining to the course or relating to the accounting/finance/business field are also welcome throughout the semester. Class lectures will be focused on helping students understand the “WHY’s” (the concept behind the mechanics) rather than the mere mechanics of the subject matter. Please do not use memorization as a substitute for understanding.

I encourage you to join in class discussions and bring 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.

It is obvious that you will be expected to attend all class meetings. Seats will be assigned and attendance will be taken. You also must be prepared to take part in class discussions. This does not mean that you should have all topics mastered and learned; otherwise there would be no reason for class. It does mean that you should not be hearing about the topic for the first time in class.

Purpose of Course:

The primary objective of this course is to develop students’ ability to understand and use accounting information effectively in making economic decisions. (Analyzing and communication accounting information that is useful for decision-making)

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.

This introductory financial accounting course provides instruction in the theory and practice of accounting applicable to the recording, summarizing, and reporting of business transactions for external reporting and other external uses. Subject matter includes coverage of asset valuation, revenue and expense recognition, and appropriate accounting for asset, liability, and capital accounts. This course will be essential and useful “business language” for all business majors and anyone who is engaged in any type of business activities.

This course will be a combination of lecture, discussion, group work and projects.

Assessment of Student Achievement:

There will be two midterm exams, a final exam and short quizzes after each chapter. The lowest two scores of the quizzes will be automatically dropped. Grades for the course will be determined by applying the following weights to the exams, quizzes, case discussions and class participation.

Assessment of Student Achievement:

Chapter Quizzes (4)	100 pts
Group Assignment (1) 100 points each	100 pts
Midterm Exam	100 pts
Final Exam	100 pts
HOMEWORK	100 pts
Total -----	500 pts.

Grading Scale:

- 450- 500 points “A”
- 400- 449 points “B”
- 350–399 points “C”
- 300-349 points “D”
- 0- 299 points “F”

To maximize your potential for a good grade, I recommend that you keep up with the reading and the homework, come to class, participate in the class discussions and ask questions when you don’t understand.

High points for class participation points will be awarded to students whose participation reflects that they completed the assigned reading and homework prior to class. Keep in mind that quality of participation is more important than mere quantity.

Student Responsibilities:

Attendance is required: Regular attendance is an obligation assumed by every student at the time of registration. Late entry or early exits from class are disruptive to the class. Excessive absences will result in your being dropped from class or your grade being lowered since a significant portion of your grade is based on in-class participation and

group activities. It is important that you sit in your assigned seat otherwise you may not get credit for coming to class.

If you are absent, it is YOUR responsibility to find out what you missed and obtain any necessary handouts. You are strongly advised to call a classmate and obtain any class notes and missed information.

Withdrawing from the course is your responsibility. If the appropriate forms are not completed and filed with the Office of Admissions and Records by YOU, you will receive a failing grade for the course.

Bring a working calculator, books and course materials to each class meeting. (A three-ring binder to organize all coursework and materials is strongly recommended)

Preparation of all assignments is essential to the understanding of the course materials.

No make-up Exams/Quizzes- Quizzes may be unannounced.

Statement on Academic Integrity:

It goes without saying that academic integrity is expected from each student. As such, if there is a reasonable basis for concluding that a violation of academic integrity has taken place, all suspected parties would be awarded a course grade of “F”, with a letter to the Dean explaining why this grade was awarded. It will be up to the students involved to convince the instructor that the violation did not take place. (Refer to DeAnza College catalog and class schedule.)

Standards of Classroom Conduct:

There will be many opportunities for voicing opinions during class discussions and group activities throughout the course. It is expected that there be mutual respect between students in the classroom. No comments, which are discriminatory or display insensitivity towards differences based on race, ethnic origin, age, gender, religion, physical disability and sexual orientation will be tolerated. Also, there is no tolerance for any other behavior, which is disruptive to the learning environment in the classroom. Any student disruptive to class will be asked to leave. De Anza College will enforce all procedures set forth in the nondiscrimination policy in compliance with the Civil Rights Act, and the appropriate remedial and / or disciplinary steps will be taken when violations occur. (Refer to DeAnza College catalog and class schedule.)

Keys To Success:

Commitment: Accounting is not hard, but it’s hard work. To do well, you should understand that this course requires a serious time commitment.

Preparation: To perform adequately in this course, you must have a thorough understanding of the text and the homework materials assigned. It is imperative you read the assigned case and chapter **before** you come to class. Expect the reading of each Chapter to take at least 2-3 hours to complete.

Homework: The homework should be completed to the best of your ability and brought to class on the date assigned. On occasion there may be difficult problems that you cannot complete before you class. However, you should still make a legitimate attempt. Allocate another three to four hours to complete each Chapter’s homework including the supplemental assignments handouts prepared by instructor.

Exams will be based on the textbook, lectures, and homework assigned. Complete the homework not just for the calculations but for understanding the underlying concepts and principles it is conveying. Understanding and interpreting the use of accounting

information is just as important as the calculation of a number. You will be tested on how well you interpret accounting information, not just on whether you can arrive at the correct calculation of a number.