

**DeAnza College**

Course: Acct 1C Acct 001C-03Y CRN 00029  
 Text: *Accounting 26th ed - Warren etc, Cengage Publishing*, Online  
 Cengage Account is required  
 Instructor: Michael Gough  
 Office: F51a  
 Telephone/email: 408 864-8622, goughmichael@fhda.edu  
 Hours: MW 10:10AM-11AM, TTh 12:50PM-1:40PM in office and  
 online  
 Website: <http://omni.deanza.edu/faculty/goughmichael/>

Strategic Learning Outcomes (SLO) for this class:

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 net present value and internal rate of return for evaluating the financial viability of a business decision.

**Description:**

The following topics will be covered in this course:

Managerial Accounting:

Job Order Accounting

Process Costing

Breakeven and Operating Leverage

Budgeting

Standard Costs Generally Accepted Accounting Principles (GAAP) and Internal Control Issues

Decentralized Operations

Differential Analysis

Capital Investment Analysis, Internal Rate of Return and Net Present Value

Ethical Considerations in Accounting and Business

**Grading:**

Midterms: (3X100)	300
Homework/In Class/Web	100 (approximate)
Final	100
Drop One Exam	<u>(100)</u>
Total	400

A – >90%      B – >80%      C – >70%      D – >60%      F < 59%

**Course Expectations/Requirements:**

This course is designed to introduce the student to managerial accounting. The course requires a substantial amount of reading and the ability to work with numbers. It is expected that the student attend all session; if one is missed it is up to the student to get the information from fellow students or from the instructor at a mutually agreed upon time. Because it is rare in business that individuals work alone, and the ability to work with others is an important skill, there is a substantial amount of group work in the class that is graded. Therefore come to class and prepare to be an engaged, active learner.

**Policies:**

**There are no makeup exams for any reason, however, one exam is dropped. All work must be turned in on time, late assignments are not accepted for any reason. In-class group work cannot be made up. It is expected that you will be present for all class sessions. If you find that regular attendance is a challenge, it is suggested that you take the Distance Learning Class, where there is a greater writing requirement but the attendance requirement is minimized. Once you have indicated your enrollment**

**in this class it is your responsibility to monitor your status. If you believe you need to drop during the term, you must do so prior to the 7<sup>th</sup> week of the term in order to receive a W – otherwise your earned grade will be given.**

Cheating and disruptive behavior will not be tolerated and are dealt with in accordance with the DeAnza policies set forth in the course catalogs and schedules. For cheating or plagiarism, you will be assigned a failing grade on the assignment and the score will count as part of your overall class grade – it cannot be dropped.

*Note to students with disabilities: If you have a disability-related need for reasonable academic accommodations or services in this course, provide (name of Instructor) with a Test Accommodation Verification Form (also known as a TAV form) from Disability Support Services (DSS) or the Educational Diagnostic Center (EDC). Students are expected to give five days notice of the need for accommodations. Students with disabilities can obtain a TAV form from their DSS counselor (864-8753 DSS main number) or EDC advisor (864-8839 EDC main number)*

Acct 1C Spr 2016				
Tues	Thurs	Chapter	HW	HW Due Date
4/5/2016	4/7/2016	18	18-5A & Cengage	4/12/2016
4/12/2016	4/14/2016	19	19-5A&Cengage	4/19/2016
4/19/2016	4/21/2016	20	20-3A&Cengage	4/26/2016
4/26/2016	4/28/2016	4/28/2016	Exam	18-20
5/3/2016	5/5/2016	21	In Cengage	5/5/2016
5/10/2016	5/12/2016	22	22-3A, 22-4A	5/10/2016
5/17/2016	5/19/2016	23	23-3A&Cengage	5/17/2016
		05/21/15	Exam	21-23
5/24/2016	5/26/2016	24	In Cengage	5/26/2016
5/31/2016	6/2/2016	25	In Cengage	5/31/2016
6/7/2016	6/9/2016	26	26-4A&Cengage	6/7/2016
...		06/09/16	Exam	24-26
6/14/2016	6/16/2016	Review	...	
6/21/2016		Final Exam	11:30AM	Comp