

**DE ANZA COLLEGE**  
**Business/Computer Science/Applied Technologies Division**

**Accounting 1C/Managerial Accounting**  
**Spring 2021 - Online**

**Mark Martinelli, M.B.A.**  
**5 Units**

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STUDENT GREETINGS AND WELCOME

I welcome you to my class and look forward to working with all of you. All students can achieve success in this course. Accounting is a universal subject that can be a tool to improve the quality of your life – personally as well as professionally. Your investment in this course will be much rewarded to you throughout your life.

I am here to help you achieve your goals in this course. We will need to work together to achieve this success. Accounting is a subject that is easy to learn if you are willing to invest a steady amount of time and effort.

Our success in this course requires a team working approach. So please feel comfortable to introduce yourself and share your career goals.

COURSE OBJECTIVES:

The **primary objective** of this course is to help students learn how accounting meets the information needs of various users by developing and communicating information that is used in decision-making. Accordingly, the **expected student outcome** is the demonstration that the student can prepare, analyze, and interpret financial statements. This course is the third of a three course series at De Anza College; the first two courses cover financial accounting and the third course deals with managerial accounting.

**The student will:**

- A. Recognize how accounting provides the information needs for managers to direct, plan, and control operations.
- B. Utilize job order and process cost systems to determine product costs and product pricing. Analyze fundamental accounting concepts underlying financial statements.
- C. Prepare and analyze information that assists managers in directing and evaluating operations such as budgeting, variance analysis, breakeven analysis, and capital investment analysis.

COURSE MEETINGS, LOCATIONS, CONTACT INFO, AND PREREQUISITES:

**Class Meetings:** Online  
**Class Location:** Online  
**Office Location:** Online  
**Office Hours:** Online – 2:00pm to 3:00pm - Wed.  
and  
11:00am to 12:00pm -Thurs.  
(Thru Online – ZOOM)

**Contact Info:**  
**E-Mail:** [martinellimark@fhda.edu](mailto:martinellimark@fhda.edu)  
(Best way to contact me)

**Course Prerequisites:** Accounting 1B or 1BH (Not open to students with credit in ACCT1CH or 1C)

**My Faculty Website Address:**  
[www.deanza.edu/faculty/martinellimark/](http://www.deanza.edu/faculty/martinellimark/)

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STUDENT LEARNING OUTCOMES (SLOs):

- 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 utilize NPV and IRR for evaluating the financial viability of a business decision.

COURSE MATERIALS REQUIRED:

1. **Text:** ACCOUNTING, **27th Edition**, Carl S. Warren, James M. Reeve, and Jonathan Duchac, South-Western/Cengage Learning Publishers 2018 (Chapters 18-26 DeAnza College custom edition)

See publisher's website at: [https://www.cengage.com/coursepages/De ACCT LMS](https://www.cengage.com/coursepages/De_ACCT_LMS)

- Course Registration Number (CRN) = #45930-ACCT-001C-64Z
  - Cengage URL = Course Key = **Not needed for an online course**
  - Access Code = Inside front cover of each student's textbook (unique to each book)
2. **Internet access** is required to complete assignments both in **Canvas** and in **Cengage**.
  3. Canvas is a course management system that supports **online** learning and teaching. Planned learning activities, study videos, discussions, quizzes and other assignments and assessments are assigned online in Canvas. Becoming familiar with the **Canvas** environment and its tools is the first step in succeeding in your **online** course.
  4. The text-book publisher's **Cengage** Learning system is also an online learning and teaching system that is integrated with Canvas. In other words: you complete your work in Cengage through Canvas. For Canvas support options go to: <https://www.deanza.edu/online-spring/>
  5. Homework, quizzes, and course projects must be completed online using the publisher's **Cengage** Learning system. Information will be provided about registering in the system. For other Cengage support options go to: <https://www.cengage.com/student-training/cnowv2/canvas/ia-no/>
  6. **Calculators, computers, and writing materials.**

COURSE FORMAT, PREREQUISITE KNOWLEDGE, AND EXPECTATIONS:

**Course Format:** This course is a computer-based, plus Internet-based course. So in order to successfully complete this course, you will need certain computer skills, plus technology hardware and internet access. For Canvas support options go to: <https://www.deanza.edu/online-spring/>

**Course Prerequisites:** Accounting 1B or 1BH (Not open to students with credit in ACCT 1CH. or 1B).

**Computer proficiency:** It is expected that you have reasonable web-browsing skills plus an overall general computer proficiency including skills such as web-site navigation, e-mail management, and search skills (i.e. Google).

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**Computer hardware:** You should have a computer that can run the latest addition of Google Chrome or Mozilla Firefox. If you do not have a computer, check with the college computer lab center to use their computers and at what times.

**Computer software:** You should be proficient in using, and have access to, spreadsheet software such as Microsoft Excel. You will be working with spreadsheets, at times, in your course assignments. If you do not have a spreadsheet package, you will need to go to the college computer lab center

**Internet access:** You will need Internet access that allows you to access both the Canvas website and the Cengage website. You will need the latest addition of Google Chrome or Mozilla Firefox. If you use another type of web-browser (such as Explorer), it may or may not be as facilitating.

**Course Expectations:** We use the **Canvas** website in this online course. The course's material is divided into "modules" which follow closely with this course's textbook. Study videos will focus on the textbook's PowerPoint slides which closely follow the headings and subheadings of the respective chapters.

In addition to the study videos, the course will be composed of study tools, discussion group-work, and homework – all of which are intended to reinforce your reading of the chapters covered during that specific module. Quizzes, tests, course projects, and other assignments will assess more of your comprehension of the material as they are "evaluation tools" as well as "learning tools".

**Regular participation:** Both regular and active participation in Canvas is expected during each week. You are expected to log into Canvas regularly each week to complete each weekly "module". If your participation each week is high, a higher course grade may be achieved. **Participation** in Canvas includes: textbook readings, watching lecture videos, interactive discussions, asking questions, and using online office hours. Asking and answering questions with other students makes the class interactive and much more beneficial. It is your choice as an adult to complete weekly module activities and keep up-to-date. In short: it's your responsibility to manage your academic success.

**Keep current:** Students are expected and encouraged to **read the current chapter** in the text **before** the start of the next week's module. Students will be expected to study the chapter videos, prepare assigned exercises and problems at the end of each chapter during each week. Students will be expected to **work together** in assigned discussion-groups and **individually prepare** assigned exercises/problems/cases at the end of each chapter. Each module also contains a "module quiz" which covers the majority of the new important accounting topics covered in the chapter for that week. **Note: the instructor reserves the right** to make changes in the course schedule and learning activities as deemed necessary.

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**Academic integrity** is expected from each student. This includes academic honesty. Unacceptable behavior would include, but not limited to: plagiarism; access to unauthorized materials during an exam; looking at another student's exam; verbal or written communication with another student; and sharing electronic devices.

There will be **zero tolerance** for cheating such as copying (or allowing another student to cheat) on a test, quiz, or other assignment. Any student found cheating (or the appearance of cheating) on an exam or quiz will be awarded an F on that exam or quiz. Photo identification will be required for exams administered in person. All assignments, including exams and quizzes, will have a time limit for duration. Therefore, assignments such as exams or quizzes turned in late will not be accepted. For more information see: <https://www.deanza.edu/bhes/StudentHandbook.pdf>

Any online **misconduct** which in the view of the instructor is deemed to be a disturbance to other students of the class or a distraction to the other students will result in the **dismissal** of that particular student from the course. In addition, students may be suspended from the course and disciplined by the De Anza College Administration Unit.

**Punctuality** is important in accounting; therefore all assignments (exams, quizzes, course projects, discussions, etc.) must be turned in on time. Extra time for course assignments will not be given unless the instructor, in their judgement, has deemed it necessary. All student work, with the exception of exams, will be completed online. Only the course final exam is "face-to-face".

**Course Withdrawal:** Once a student has enrolled in this course, it is the **student's responsibility** to withdraw; otherwise an appropriate grade will be assigned at the end of the term. It is not the instructor's responsibility to drop a student. **Note:** should a student fail to show that they are actively working toward completion of the course, **the instructor reserves the right** to drop the student at the instructor's option.

**Important Spring Quarter 2021 Dates:**

Last day to add: April 17<sup>th</sup>;

Last day to drop with no record of grade:  
April 18<sup>th</sup>;

Last day to drop with a refund or credit:  
April 18<sup>th</sup>;

Last day to request a pass/no pass grade:  
April 30<sup>th</sup>

Last day to drop with a "W": May 28<sup>th</sup>

**Please note:** It should also be pointed out that a student will also be dropped by the instructor for not showing active participation during the first week of the quarter (considered a "no-shows"). Also, in conjunction with the **State of California census requirement**, students will be dropped if they are not regularly participating in the course during the first two weeks of class.

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METHOD OF EVALUATION:

**Final grades** will be determined by 18 study-tools, by 9 homework assignments, by 1 course project, by 9 quizzes, by 9 discussions, by one midterm, and by one final exam. Student participation in group discussions is required. Please see course activities breakdown below:

TESTS, QUIZZES, HOMEWORK, STUDY TOOLS, COURSE PROJECTS, DISCUSSIONS:

**The course points will be accumulated in the following breakdown of course activities:**

<u>TYPE OF WORK</u>	<u>MODULES</u>	<u>CHAPTERS</u>	<u>POINTS</u>	<u>PERCENTAGE</u>
1 Midterm	#5	#18 - #21	100	10%
1 Final Exam	#11	#18 - #26	400	40%
9 Quizzes	#1 - #10	#18 - #26	100	10%
9 Homework	#1 - #10	#18 - #26	100	10%
18 Study Tools	#1 - #10	#18 - #26	100	10%
1 Course Project	#7	#23	100	10%
9 Discussions	#1 - #10	#18 - #26	100	10%
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<b>Total:</b>			<b>1000</b>	<b>100%</b>
			====	====

FINAL GRADES:

**The final course grade will be based on the following accumulated points:**

A	=	900-1000
B	=	800-899
C	=	700-799
D	=	600-699
F	=	Below 600 Points

**Course Assignments & Assessments: Course activities will include:** 18 study-tools, 9 homework assignments, 1 course project, 9 quizzes, 9 discussions, one midterm, and one final exam. Other than the final exam, all course assignments will be completed in CengageNOW2 Software online thru the Canvas website. **No late course assignments will be accepted.**

**Study-Tools:** These 18 assignments will consist of reading designated portions of a chapter and then answering a series of multiple choice questions. After you have finished answering the questions, you will be given feedback as to your correct answers. If you miss any correct answers, you are allowed to go back and to repeat the taking of the quiz until you have a 100% score. These assignments which are to be completed online thru Canvas and thru the CengageNOW2 Software are to be completed by the due date and time.

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**Homework:** These 9 assignments will consist of assigned chapter practice exercises, exercises and problems (selected by the instructor) to be completed by the due date and time. These assignments which are to be completed online thru Canvas and the CengageNOW2 Software online are to be completed by the due date and time.

**Quizzes:** These 9 assignments will consist of assigned chapter practice exercises, exercises and problems (selected by the instructor) to be completed by the due date and time. These assignments which are to be completed online thru Canvas and the CengageNOW2 Software online are to be completed by the due date and time.

**Discussions:** These 9 assignments will consist of assigned chapter problems/cases (selected by the instructor) to be completed no later than on the last day (final's day) of this course. These discussion assignments are to be turned in thru the CengageNOW2 Software online.

**Course Project:** This 1 assignment consist of 1 comprehensive problem (at the end of Chapter #23 of your textbook) which cover managerial accounting concepts up thru the chapters covered in Accounting 1C at that time. These assignments are to be completed online thru Canvas and thru the CengageNOW2 Software. They are to be completed online no later than on the last day (final's day) of this course.

**Exams:** These **2 course exams** will consist of multiple choice, problem solving questions, and/or fill-in, short-answer questions. The 1 midterm exam will weigh 10% of the final grade; the final exam will weigh 40%.

The **Final Exam** for this online course will be an **online exam given on Friday, June 18<sup>th</sup>, 2020 between 2:00 PM and 5:00 PM**. Each student must take this final exam on the specific day, time and location noted above. **No exceptions**. The final exam will be proctored by either ZOOM or Protorio. You will need a computer, a camera, and the use of Google Chrome to take this exam.

**No individual makeup exams will be allowed;** this means both the midterm exam and the final exam. Nor will any quizzes or course projects be allowed to be madeup or taken early. Final Exam is **comprehensive**; failure to take final (at the scheduled day, time and location previously stated) will result in a failing course grade.

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COLLEGE DATES, CAMPUS RESOURCES, AND DE ANZA POLICES:

**Final Exam Schedule:**

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

**Important Dates (i.e., Drop date, etc.):**

<https://www.deanza.edu/calendar/index.html>

**Resources On Campus:**

[Counseling](#)

**Classroom Conduct:**

[Academic Integrity](#)

[Mutual Respect Policy](#)

[Student Grievance Procedure](#)

[Student Rights & Responsibilities](#)

**NEED HELP?**

Writing and Reading Center:  
ATC 309  
408-864-5840

Math, Science and Technology  
Resource Center:  
S-43  
408-864-8683

General Subject Tutoring:  
ATC 305  
408-864-8682

Listening and Speaking Center: ATC  
304  
408-864-5385

Skills Center:  
ATC 302  
408-864-8253

**ACADEMIC ACCOMMODATIONS**

Students with learning challenges supported by documentation from Disability Support Services should contact the Instructor

ASAP so that the proper accommodations can be made. Accommodations will not be provided without proper documentation. Use the link: <http://www.deanza.edu/dsps/index.html>.

**PURCHASING COURSE TEXT**

**Options:**

1. Purchase textbook at De Anza Bookstore or another local bookstore – in loose-leaf format - in 3 different sections (1A, 1B, 1C) with a quarter-long access code enclosed in each of the sections for the required online internet access to CengageNOW2. **Please note:** you must use the 27<sup>th</sup> Edition. Most students will spend about \$60 using the above option.
2. Purchase directly from within Cengage. This does **NOT** include a hardcopy of the text, but does include the access code as well as the e-book for the duration of the course.
3. Purchase by another approach – The Cengage Unlimited way - buy a Cengage subscription online directly from CengageNOW2 for \$119.99. This approach (includes access code and an e-book for duration of quarter) is **economical only** if you desire to purchase quarter-long access codes **for numerous textbooks** over this time period. In other words, if the access code is purchased online, the student is given an opportunity to purchase a a code (for any textbook) for online access only – e-book only, no hard copy. Save your proof of purchase. Go to <https://www.cengage.com/student-training/cnowv2/canvas/ia-no/> to select your purchasing options from Microsite and for obtaining additional registration information.
4. Problems with your account? Contact **Cengage Customer Support** – 1-800-354-9706.

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EXPECTATION AGREEMENTS

As my student, I would expect from you:  
from me:

As your instructor, you would expect

**Student Expectations:**

1. Be up-to-date each week by reading the chapter to be covered, reviewing study-videos, and completing module assessments and assignments
2. Participate respectfully in course discussions with both instructor and fellow students
3. Check Canvas course modules and announcements or emails for upcoming assignments, quizzes, and pretest materials
4. Check CengageNOW-V2 for homework assignments, quizzes, tests, etc.
5. The action of enrolling into this course, verifies that the course syllabus is understood, prerequisites and proper enrollment have been met, and there are no conflicting time commitments
6. Complete "Instructor's Survey" quiz by the second week of course

**Instructor Expectations:**

1. Be up-to-date each week with module activities, illustrations, assessments and assignments.
2. Be prepared to respond to student questions, emails, and research topics of interest
3. Be available during online-office hours and by phone appointment
4. Routinely check for student emails and respond back within a 48 hour period
5. If student email is received after 4pm on Fridays, response will be made on the following Monday

**SOME FRIENDLY ADVICE**

Most students who have taken accounting courses know that Accounting is a very "**labor intensive**" subject requiring both time and effort beyond that thought normal for most other college level courses. If accounting is to be mastered, it will take time and effort in the form of working accounting problems. Homework assignments are made for these purposes. If you are to do well in this course, you should expect to put in at least **10-15 hours** of concentrated study per module or per week.

It should also be stressed: Accounting is a "**building block**" or "cumulative based" subject; much like taking a foreign language or a math course. Each chapter's learning objectives are building



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blocks for the concepts and processes that will be introduced in subsequent chapters. Mastering each chapter's learning objectives as presented will make it easier to learn subsequent chapters' learning objectives. So be prepared for each weekly module in Canvas along with the Cengage assignments. Work in discussion-groups to share ideas, questions, and concerns and take advantage of available teaching resources. Plus, communicate with your instructor. Your instructor is here to assist you in your learning and mastering of the course subject materials. In short: this online course should be beneficial in both your future education and your future life goals.

**REMEMBER:** Accounting is a do-it-yourself-class. An instructor will do everything possible to make the learning process easier, but you are the one who must do the learning.

Good luck, have a wonderful Quarter, and welcome to Accounting 1C.

**Syllabus Key**

CHP	=	CHAPTER
HW	=	HOMEWORK
CP	=	COURSE PROJECT
ASSIGN	=	ASSIGNMENT
COMPR	=	COMPREHENSIVE
M	=	MONDAY CLASS
T	=	TUESDAY CLASS
W	=	WEDNESDAY CLASS
Th	=	THURSDAY CLASS
Fri	=	FRIDAY CLASS
Sat	=	SATURDAY CLASS
Sn	=	SUNDAY CLASS

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**WINTER QUARTER**  
**WEEKLY ASSIGNMENT WORK SCHEDULE**

<b>MODULE/ WEEK</b>	<b>DAY</b>	<b>DATES</b>	<b>TOPICS &amp; READINGS</b>	<b>ASSIGNMENTS</b>
1	M	4/05/21	Intro to Managerial Accounting	INTRO, CHP 18
	Sn	4/11/21	Intro to Managerial Accounting	CHP 18
2	M	4/12/21	Job Order Costing	CHP 19
	Sn	4/18/21	Job Order Costing	CHP 19
3	M	4/19/21	Process Cost Systems	CHP 20
	Sn	4/25/21	Process Cost Systems	CHP 20
4	M	4/26/21	Cost-Volume-Prfit Analysis	CHP 21
	Sn	5/02/21	Cost-Volume-Prfit Analysis	CHP 21
5	M	5/03/21	Review Test #1	TEST #1 Review (Packet)
	Sn	5/09/21	Midterm - Test #1-Online Exam	TEST #1 (CHP 18 to CHP 21)
6	M	5/10/21	Budgeting	CHP 22
	Sn	5/16/21	Budgeting	CHP 22
7	M	5/17/21	Evaluating Variances fr. Std Costs	CHP 23
	Sn	5/23/21	Evaluating Variances fr. Std Costs	CHP 23
8	M	5/24/21	Decentralized Operations	CHP 24
	Sn	5/30/21	Decentralized Operations	CHP 24
9	M	5/31/21	Differential Analysis, Product	CHP 25
	Sn	6/06/21	Pricing & Activity-Based Costing	CHP 25
10	M	6/07/21	Capital Investment Analysis	CHP 26(CP#1-Compr. PR #5)Due
	Sn	6/13/21	Capital Investment Analysis	CHP 26
11	M	6/14/21	Final Review	TEST #2 Review (Packet)
	Fri	6/18/21	Compr. Final Exam – Test #2	2:00pm to 5:00pm-Online Exam (CHP 18 to CHP 26)