

**De Anza College**  
**ACCT 1C**  
**Course Syllabus – Fall 2014**

**Instructor:** Keith Mello, CPA

**Contact Information:**

**Office** F-51T (Office Hour is M-Th 11:30-12:20)  
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**Class Meetings:** Monday thru Friday 10:30-11:20

**Class Location:** AT202

**Course Description (from 2014-2015 De Anza Course Catalog):**

Study the role of management accounting information in organizations for operational control, product and customer costing and performance measurement.

**Required Text and Materials:**

- Accounting 1C with CengageNOW Chapters 18-26 DeAnza College 2<sup>nd</sup> Custom Edition
- Cengage Online Companion (access code comes inside purchase of NEW textbook)
- Basic or scientific calculator for everyday class; calculators **will** be provided for examinations
- Lined paper and at least two different color pens

**Student Learning Outcome**

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.

**Student Expectations:**

I expect you to **READ** the relevant pages of the textbook **before** coming to class, attend regularly, and actively participate. The course covers quite a bit of material, not all of which will be reviewed during class. The lectures and class activities are designed to build upon your preparation, NOT to replace it. Class participation, in the form of answering and asking questions makes the class interactive and much more valuable.

I expect you to **COMPLETE** the homework assignments and projects AND **REVIEW** course content between classes. Being successful in Accounting requires practice and repetition. I recommend a minimum of one hour outside of class for each hour of class time.

**Course Format & Assignments:**

The course will be made up of lecture, homework, quizzes, examinations and a two-part project – all of which are intended to reinforce **your** reading of the chapters covered during corresponding class periods.

- You will be expected to take your own **lecture notes**; I will not provide them to you.
- **Homework** will be completed through the CengageNow portal. There are 9 in total (**None** of the homework assignments will be dropped from your grade).
- **Quizzes** will be given for *each chapter* and will focus on your comprehension of the material being discussed in class during that week. The quizzes will be unannounced, each worth 5 points, and you will be able to drop the two lowest quiz scores. Quizzes can't be made-up, regardless of the reason.
- There will be a **midterm** covering Chapters 18-20 and one covering Chapters 21-23 (see strict makeup policy).
- The **projects** will be done online through CengageNow.
- The **final** examination will be **comprehensive and MUST be taken at the scheduled time**.

### Grading Philosophy:

First, and foremost, I grade based on **PERFORMANCE**, not effort. Working hard *usually* translates into high performance, but that is not always the case. I use total points to determine your letter grade. In doing so, I must assign various points to individual assignments. One of the shortcomings of using this point system to determine traditional letter grades (which are based on a percentage ranging from 50-100) is the assignment of an *individual* grade less than 50%. Therefore, you will not receive anything lower than a 50% on any individual assignment, including examinations (unless you violate the academic integrity policy-see below). This process helps to assure an accurate grade based on your overall performance in the course. With this philosophy, however, there is **NO place for any extra credit assignments and NO assignment due date extensions**.

### Grade Determination:

Homework	50	450 – 500 points	A	100% =A+, 99-93%=A, 92-90% =A-
Quizzes	35	400 – 449 points	B	89-87% =B+, 86-83%=B, 82-80% =B-
Midterm 1	75	350 – 399 points	C	79-77% =C+, 76-70=C
Midterm 2	75	300 – 349 points	D	69-67% =D+, 66-63%=D, 62-60%=D-
Projects	90	Below 300 points	F	Below 59%=F
Final	<u>175</u>			
Total	500			

### Make-up Policy:

Given the fact that you will not receive lower than a 50% on any assignment, I will NOT take **any late homework, classwork, or project**. You will be notified in advance of the three examination dates and need to make every effort to attend these dates. Examination make-ups are **ONLY** allowed (but not without proof):

- School required absences such as field trips and athletic events, **not** including practice. Make-ups that are allowed must be arranged at least two weeks in advance.
- Emergencies (accidents, serious illnesses, family issues) which must be accompanied by **written support from a third party** such as an accident report, doctor's note, etc. These emergencies will be very RARE and given their nature will not be known about in advance. You must contact me and inform me of the situation no later than 24 hours after the scheduled date of the exam that was missed.

After notifying me, you must schedule a make-up ASAP. If you do not make an effort to re-schedule your exam to be taken within 1 week from the missed exam, you will no longer be entitled to a make-up.

## **Attendance and On Time Arrival/Departure:**

I work hard to make sure that class time is valuable. I expect you to make every effort to attend class **ON TIME** and for the **ENTIRE TIME**. It is very distracting to me and the other students when you arrive late or leave early. I will also make every effort to start and end class on time. You will **NOT** be given extra time for class quizzes and examinations if you come in tardy or have to leave early.

## **Academic Integrity:**

I expect examinations, homework, and projects will honestly reflect your own learning and knowledge in this course. You are allowed to **consult** each other with homework and the project, but I do expect that **you will ultimately be completing these assignments, not copying them.**

Plagiarism constitutes taking someone else's ideas as your own even if you do not use the exact same wording. Anytime you use someone else's ideas or words, you need to provide the necessary references and citations. Plagiarism includes (but is not limited to) having somebody else write your essay or memorandum for you or using an essay or memorandum or taking bits and pieces (without citing them) from any informational source (such as the Internet, a book, a magazine, a newspaper, and so forth). Cheating constitutes copying work from another student and displaying it in full or in part on your exam. If a student is caught plagiarizing or cheating, the student will receive an **F** on the assignment or exam and will be reported to administration (which may eventually result in dismissal from the course and potentially from the College).

## **Classroom Behavior:**

I expect you to act respectfully and responsibly at all times in this classroom. This is a learning environment, and you will behave accordingly. All of our time is valuable and everyone deserves to be treated with respect. Accordingly, any disrespectful or irresponsible class behavior will not be tolerated. Students who engage in this behavior may be asked to leave the classroom, and if the behavior continues, may be eventually dropped from the classroom. Examples of disrespectful or irresponsible behavior include (but are not limited to):

- side conversations
- sleeping
- eating or drinking (wait for the break)
- reading material not related to this class (magazines, newspapers, other textbooks)
- **USE** of cellular devices (turn them off at the door-vibrate or silent doesn't count)
- refusing to participate in classwork
- surfing the web (use of computers is allowed for note taking, but it is disrespectful and irresponsible, not to mention a distraction to the students around you, if you are surfing the web)

## **Withdrawal**

It is the student's responsibility to drop a class. Therefore, **if you wish to drop this course, you need to drop it; I will not drop you.** The only exception is that **I will drop a student that does not show up for the first class UNLESS the student has a legitimate reason for not being able to attend the first class and has made arrangements with me prior to the first day.**

## **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.

<b>COURSE CALENDAR (subject to change)</b>
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Week	Day	Date	Topic	Measurements (not including Quizzes)
1	M-F Su	9/22-9/26 9/28	Intro & CH 18	<b>CH 18 Homework due at 9:00 p.m.</b>
2	M-Th F Su	9/29-10/2 10/3 10/5	CH 19 CH 20	<b>CH 19 Homework due at 9:00 p.m.</b>
3	M-F Su	10/6-10/10 10/12	CH 20	<b>CH 20 Homework due at 9:00 p.m.</b>
4	M-T W Th F	10/13-10/14 10/15 10/16 10/17	Review for Midterm #1  Work on Project #1	<b>MIDTERM #1 (CH 18-20): Part One MIDTERM #1 (CH 18-20): Part Two</b>
5	M-Th F Su	10/20-10/23 10/24 10/26	CH 21 Work on Project #1	<b>CH 21 Homework due at 9:00 p.m.</b>
6	M-F Su	10/27-10/31 11/2	CH 22	<b>CH 22 Homework due at 9:00 p.m.</b>
7	M-F Su	11/3-11/7 11/9	CH 23	<b>CH 23 Homework due at 9:00 p.m.</b>
8	M T-W Th F Su	11/10 11/11-11/12 11/13 11/14 11/16	Holiday-No Class Review for Midterm #2	<b>MIDTERM #2, (CH 21-23): Part One MIDTERM #2, (CH 21-23): Part Two Project #1 due at 10:00 p.m.</b>
9	M-Th F Su	11/17-11/20 11/21 11/23	CH 24 CH 25	<b>CH 24 Homework due at 9:00 p.m.</b>
10	M-W Th-F Su	11/24-11/26 11/27-11/28 11/30	CH 25 Holiday-No Class	<b>CH 25 Homework due at 9:00 p.m.</b>
11	M-W Th-F Su	12/1-12/3 12/4-12/5 12/7	CH 26 Review for Final Exam	<b>CH 26 Homework due at 9:00 p.m. Project #2 due at 10:00 p.m.</b>

12 M 12/8  
W 12/10

Review for Final Exam

**FINAL EXAM (9:15 a.m.-11:15 a.m.)**