

# DE ANZA COMMUNITY COLLEGE

## WINTER 2016      ACCOUNTING 1C      T. RATCHFORD

Instructor: Tim Ratchford

Class Hours: Mon-Wed 11:00a-1:15p

Phone: (408) 529-5368

Office Hours: Mon – Wed 1:15p-1:45p

Office Hours before or after class

E-mail: ratchfordtimothy@fhda.edu

Recommended: Satisfaction of math requirement for graduation.

### Required Course Materials:

**ACCOUNTING Ch 18-26** – Custom 26th edition

Warren, Reeve, Duchac; Cengage Publ.

**Course Code** **E-Y84E4PQXFTU44**

### Course description:

Study the role of management accounting information in organizations for operational control, product and customer costing and performance measurement. (Chapters 18 –26)

### Student Learning Outcomes:

- 1) Recognize management accounting information as a creator of value.
- 2) Analyze cost concepts and the cost assignment process.
- 3) Analyze cost behavior and the role of resource usage in understanding cost behavior.
- 4) Calculate break-even and evaluate cost volume profit analysis

### Student Expectations:

I expect you to **READ** the relevant sections 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 in class. The lectures and classwork are designed to build upon your preparation, not replace it. Class participation, in the form of answering and asking questions makes the class interactive and much more valuable.

Basis of Grade:	Points	% of Grade
Midterms - 4 @ 100 points each	400	67%
On-Line homework & quizzes	50	8%
In-Class problems & exercises	50	8%
Final	<u>100</u>	<u>17%</u>
TOTAL POINTS	600	100%

Grading -Scale	Points	% of Total
A Grade	540-600	90-100
B Grade	480-539	80-89
C Grade	420-479	70-79
D Grade	360-419	60-69
F Grade	Below 360	Below 60

### Midterms:

You must be on time for all exams. No one will be admitted who is more than 10 minutes late to class for either the midterms or the final. There will be four midterms. If you have work conflicts, athletics, etc., you must make alternative arrangements at least two weeks prior to the scheduled exam date to allow for preparation of another exam. I will

determine whether or not a legitimate conflict exists. Other exams, papers, or social events are not considered conflicts. You are expected to manage your time. **A PHOTO ID IS REQUIRED FOR ALL EXAMS**

**Final Exam:**

This is a comprehensive exam covering all nine chapters we have studied this quarter. It is not an optional exam and must be taken at the scheduled time.

**Attendance:**

Your class attendance is an integral part of the learning cycle. It is your choice as an adult to attend class. However, if you miss three consecutive classes, I may drop you. It is your responsibility to handle your scholastic life yourself. If you decide to drop this class, **YOU** do so in a timely manner. I will **NOT** drop anyone after the second week.

**Personal integrity:**

I expect all students to do their own work unless otherwise asked to by the instructor. If there are any problems, the student/students will be sent directly to the Dean of Student Services. If the problem concerns more than one student, all students involved will be disciplined. Your instructor has the right to assign a grade of "F" for blatant infractions. If you have any questions, please consult the college schedule under "Academic Integrity". Please, let us have no problems in this area.