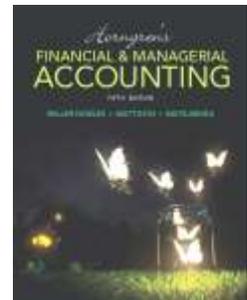


ECONOMICS OF ACCOUNTING 10B (#41057)
Winter 2016

Location: ~~Thimann Lecture 003~~
Instruction Times: M, W, F 3:30-4:40 pm
Labs:

Associated Discussion Sections or Labs							
Sec	Type	Class #	Days	Time	Instructor	Location	Enrolled
01A	Discussion	41058	M	12:30PM-01:40PM	Staff	Kresge Clrm 319	20
01B	Discussion	41059	Tu	08:30AM-09:40AM	Staff	Kresge Clrm 319	13
01C	Discussion	41060	W	08:00AM-09:10AM	Staff	Kresge Clrm 319	10
01D	Discussion	41061	W	09:30AM-10:40AM	Staff	Kresge Clrm 319	17
01E	Discussion	41062	Th	10:00AM-11:10AM	Staff	Soc Sci 2 171	16
01F	Discussion	41063	Th	02:00PM-03:10PM	Staff	Kresge Clrm 319	17
01G	Discussion	41064	F	08:00AM-09:10AM	Staff	Kresge Clrm 319	1
01H	Discussion	41065	F	09:30AM-10:40AM	Staff	Kresge Clrm 319	15

INSTRUCTOR: Terry E. Mullin
 MS-Accounting, MBA, MS-Information Systems, EdD-ABD
OFFICE: Eng2, **Room 429**
OFFICE HOURS: M, F: 2:30-3:30 pm and by appointment
E-MAIL: [Send a Message to your Professor](#)
WEB PAGE: <http://terrytube.net/UCSC>
TEXTBOOK: Horngren's Financial & Managerial Accounting, Student Value Edition Plus MyAccountingLab with Pearson eText -- Access Card Package, 5/E, Tracie L. Miller-Nobles, *Austin Community College, Texas*, Brenda L. Mattison, *Tri-County Technical College*, Ella Mae Matsumura, *University of Wisconsin-Madison*, ISBN-10: 013407890X • ISBN-13: 9780134078908, ©2016



MyAccountingLab Access Card: ISBN-10: 0133877604 • ISBN-13: 9780133877601

MyAccountingLab: MyAccountingLab.com, Econ 10B Winter 2016
 Course ID: **mullin68066**

Final Exam is Mon day March 14 from 8-11 am.



STUDENTS MUST REGISTER FOR THE “MyAccountingLab” SOFTWARE. THIS IS REQUIRED AS ALL HOMEWORK WILL BE SUBMITTED AND GRADED USING THIS SITE.

Grading:	Examinations (2 @ 150 points each)	300 points
	Quizzes (approx. 11 @ 10 points each)	110 points
	Video Summaries (approx. 6 @ 10 points each)	60 points
	Homework (11 @ 10 points each)	<u>110 points</u>
		580 points

ALL EXAMS ARE CLOSED BOOK but you will be allowed 2 pages of notes

Grade	% of Total Possible Points	Grade	% of Total Possible Points
A	90-100%	D	60-69%
B	80-89%	F	<60%
C	70-79%		

Student Learning Outcomes

1. Create a basic costing system for a manufacturing or service organization.
2. Develop product costs for a manufacturing or service organization.
3. Apply various costing methods to develop a master budget.
4. Evaluate the effectiveness of segments and responsibility centers.

Course Objectives

1. Identify the cost components of a manufactured product and how product costing differs in service, merchandising, and manufacturing companies.
2. Apply the concepts of cost behaviors and cost drivers used for predictions and decision making.
3. Compare and contrast the various forms of budgets and interpretation of variances.
4. Apply the time value of money concept to capital investment decisions
5. Compare and contrast job-order and process cost systems.
6. Compute and interpret various methods of financial statement analysis.
7. Analyze ethical issues and their impact on accounting/business decisions.



Estimates of Learning Time:

ESTIMATES OF LEARNING TIME Spring SEMESTER 2015, Mullin Accounting 10A – Financial Accounting		
ACTIVITY	LEARNING TIME	
	Hours	Percent
Class Time (11 Weeks At 5 Hours Per Week)	55	42%
Required Text Reading (11 Chapters @ 2 Hour Each)	22	17%
Chapter Homework (11 Chapters @ 3 Hour Each)	22	17%
Preparing for Quizzes (11 chapters at 1 hour each reviewing material)	11	8%
Preparing for exams (2 exams at 8 hours each)	16	12%
Watching Videos/preparing summaries (approx.6 at 1 hour each)	6	5%
Total	132	100%
Note: This estimate is for the typical undergraduate student. The designed activities may take one person longer to complete, while another person may complete the activities in less time.		

Course Rigor: This is a challenging course that causes significant amounts of stress for those who are not dedicated or willing to put in the time that this class requires. You should figure a minimum of **8-10** hours of coursework per week *outside of class*. See the “Estimates of Learning Time” above. Class attendance is essential for success in the class.

Quizzes: Quizzes may be in class or online. Those that are in-class cannot be made up at a later time which is incentive to come to class on a regular basis.

Reading of the Chapters: Students should have the chapters read before attending class. Your instructor has prepared videos for this class that were created several years ago using the Needles Textbook. These videos, explained below, can be used prior to reading the chapters to get an overall preview of the chapter or viewed after reading the chapter to summarize the concepts learned. Each student learns differently so you can decide which method works best for you.

Homework: All homework should be completed by the due dates. Occasional late work will be accepted but students who consistently are late may be docked points at the instructor’s discretion. We will cover some homework assignments in class. Any assignments covered in class must still be submitted to receive homework points.



Participate In Class: Questions are encouraged and gives the instructor feedback on how the class is progressing. When classes do not ask questions, the instructor will proceed assuming that the material is understood and the class can move forward.

Field Studies Student Support (Labs): You were assigned to a lab when you signed up for this course. You are welcome to occasionally go to the other lab but should attend the lab that was assigned. These labs do NOT meet the first week. Your field studies student

support person will be there to walk you through similar assigned homework and answer questions. Although there are not direct points awarded for attending, attendance will be taken and extra points awarded at the end of the term. The number of points is yet to be determined.

Managerial Accounting Videos: Video Summaries will be required to document your viewing of videos that I have prepared on this course (you receive points for viewing these videos). The hope is that these videos will supplement your learning of the material and will be helpful. This is a great way to watch a video of the material to either help understand the concepts or validate that you do understand the concepts and get easy points for your effort. The videos can be found at this address: <http://terrytube.net/VideosManagerial.htm>. See the instructor if you are using a MAC.

These videos were created several years ago using the Garrison textbook. The content in the chapters will not align perfectly—you make get more information than what was given in the textbook and some topics in the textbook may not be covered because of the differences in authors. The feedback from classes has been that the videos are extremely useful. You will get points for summarizing the videos (to prove that you have watched them) but will not be graded on the quality of the videos as long as they are at least 2 paragraphs and meet reasonable college standard of writing. If they do not, you will be politely told that you need to do a better job on your summaries in the future. Use these summaries as a study guide for the major concepts in the chapters. This is an easy way to get an additional 10 points per video for the course.

Student Behavior Management

It is the instructor's preference to deal with issues as they arise as each situation can be different. The overall goal is to be fair to all concerned and to not put the individual's need above the needs of the class (e.g., continuing conversations outside of class so that the classwork can continue with minimal distraction to the rest of the class). Remember that your rights end where someone else's rights begin. Below is language that you can use as a means of understanding how disruptive behaviors will processed:



Behavior Expectations - all students are expected to:

- 1) Respect your classmates and your instructor, no sarcasm, no put-down, no disruptions by speaking out of turn, calling out, etc.
- 2) Raise your hand, wait to be recognized to speak at discussion time.
- 3) Be attentive, stay on task, and participate in discussion.
- 4) Work collaboratively with peers as appropriate for each assignment.

- 5) Be honest with homework and exams, do your own work.
- 6) Bring your textbook to every class (you may lose participation points if you do not).

Consequences for Disruptive Behavior:

First incident (not severe) – discussion and verbal warning

Second incident –

- a) Dismissed for the remainder of the class and possibly the next class period.
- b) A disruptive behavior report will be written and sent to the Dean of Student Services, copy of the report will be given to the student.
- c) Division Dean will be informed
- d) a meeting during office hours will be required to write up an agreement on future behavior in class. Student must agree to the conditions listed or he/she will be dropped from the class.

Third incident –

- a) Dropped from the class.
- b) Disruptive Behavior Report will be written and sent to the Dean of Student Services.
- c) Division Dean will also be informed.

***SEVERE CLAUSE** – Severe acts of unacceptable behavior will result in an immediate drop from class and a disruptive report filed with the administration. As your instructor, I insist on behavior that demonstrates respect for everyone's diversity in my class. The following list includes behaviors for which I would activate this SEVERE CLAUSE:

- a) use of derogatory comments related to race, sexual orientation or anyone's diversity
- b) creation of a hostile environment
- c) physical violence
- d) violation of the College's Nondiscrimination Policy
- e) acts of sexual harassment

Any student who feels he/she is a victim of the above is encouraged to report the situation to me and/or the Dean of Student Services immediately.

*Discrimination (includes national origin, ethnicity, religion, age, sex, and sexual orientation, physical or mental disability), sexual harassment, physical violence, and creation of a hostile environment are all violations of board policy and/or against the law. These issues are treated very seriously and will be adjudicated to the fullest extent of College regulations and the legal system.

Prepared by S. Escoto, revised 08.29.13

NOTE: The instructor reserves the right to make changes to the syllabus as unforeseen circumstances arise. All changes will be clearly announced to the students so they may have time to discuss any changes with the instructor so that a reasonable, satisfactory solution can be arranged.

Academic Integrity: No student should collaborate with any other student during any graded assignment (quizzes, tests, etc.) Please review the undergraduate academic policy at: http://undergraduate.ucsc.edu/acd_integrity/

Student Accommodation Requests (Students with Disabilities): "If you qualify for classroom accommodations because of a disability, please submit your Accommodation Authorization Letter from the Disability Resource Center (DRC) to me as soon as possible, preferably within the first week of the quarter. Contact DRC by phone at 831-459-2089 or by email at drc@ucsc.edu for more information."

Course Calendar* with Homework and other Assignments:

(*This calendar and its contents are subject to change at the instructor's discretion)

Acct 10B-Managerial Acct.		Q=QUESTION BE= BRIEF EXERCISES E=EXERCISES	P=PROBLEMS SETA VidSum=Video Summary†	
Week	DATE-Week of:		TOPIC/In Class	
			HOMEWORK*† *See MyAcctLab for due dates. †=One week grade period	
1	1/4/2016	1/8/2016	Course Introduction Financial Accting Review Appendix D-Statement of Cash Flows (Ch14 Fin.Text) Quiz SCF (on website) Lab:* ED-21 (pg. D-47) *shown in class-no labs 1 st week	Introduction to Course (Students Assigned To TAs) <ul style="list-style-type: none"> • ED-18 (pg. D-45) (14-18) • ED-21 (pg. D-47) (14-21) • Submit Video Summary† Statement of Cash Flows
2	1/11/2016	1/15/2016	Chapter 16-Managerial Accounting. Publisher's Video Quiz chapter 16 Lab Sections: P 16-39B	<ul style="list-style-type: none"> • E 16-20, 21, 22
			Chapter 17-Job Order Costing. Publisher's video Quiz chapter P 17-38B	<ul style="list-style-type: none"> • E 17-19, 24, 26 • P 17-32A (comprehensive problem) • Submit Video Summary† for Job Order Costing Part 1 & 2 (submit 1 summary for both parts)
3	1/18/2016 MLK Day	1/22/2016	Chapter 18-Process Costing. Publisher's Video Process Quiz chapter 18 Lab: P18-36B	<ul style="list-style-type: none"> • E 18-22, 23 • P 18-29A • Submit Video Summary† for Process costing (newer video, not as good)
4	1/25/2016	1/29/2016	Chapter 19-Activity Based Costing. Publisher's video ABC Quiz chapter 19 Lab: P19-39B	<ul style="list-style-type: none"> • E 19-17, 22 • P 19-33A • Submit Video Summary† for ABC if Available (cost behavior is in TM1 due to different text)
5	2/1/2016	2/5/2016	Chapter 20-CVP Analysis Publisher's video CVP Publisher's video CVP Quiz chapter 20 Lab: P20-39B Exam 1	<ul style="list-style-type: none"> • E 20-18, 21, 23, 25, 29 • P 20-35A • Submit Video Summary† for Cost Behavior AND CVP

6	2/8/2016	2/12/2016	Chapter 21- Variable costing Quiz chapter 21 Lab:P21-31B	<ul style="list-style-type: none"> E 21-13, 14 P21-26A
7	2/15/2016	2/19/2016	Chapter 22-Budgets Publisher's Video Inc. Analysis Publisher's Video Pricing Quiz chapter 22 Lab:P22-48B, 49B	<ul style="list-style-type: none"> E 22-24, 25, 26, 27, 28, 29 Submit Video Summary[†] for Budgets Part 1 & 2 (combined summary)
8	2/22/2016	2/26/2016	Chapter 23-Flexible Budgets Standard costing. Publisher's Video Budgets Quiz chapter 23 Lab: P23-32B	<ul style="list-style-type: none"> E 23-15, 17, 22 P 23-27A Submit Video Summary[†] for Flexible Budgets if Available Submit Video Summary[†] for Standard Costing if Available Submit Video Summary[†] Variance Analysis
			Chapter 24- Responsibility Acct and Performance Evaluation. Publisher's Video Budgets2 Quiz chapter 24 Lab: P24-none	<ul style="list-style-type: none"> E 24-17, 19 Submit Video Summary[†] Segment Reporting
9	2/29/2016	3/4/2016	Chapter 25-Short Term Business Decisions Publisher's Video SC Publisher's Video BSC Quiz chapter 25 Lab: review for Final	<ul style="list-style-type: none"> E 25-10, 13, 15, 20 Submit Video Summary[†] Relevant Costing Watch Time Value of Money (do extra credit)
10	3/7/2016	3/11/2016	Chapter 26-Planning for Capital Investments Publisher's Video Capital Investments Quiz Chapter 26 Lab P26-33B	<ul style="list-style-type: none"> E 26-17, 21, 23, 24, 25 P 26-28A Submit Video Summary[†] Capital Budgeting
Finals	3/14/2016	8-11 am	Cumulative Final	