COASTLINE COMMUNITY COLLEGE
MANAGERIAL ACCOUNTING - ACCT C102
SYLLABUS, SPRING 2016

Instructor Information
Kevin Erdkamp, CPA
(714) 241-6209 x 17303
Office – Depends on Campus
(Best to email to verify location first)
kerdkamp@coastline.edu

Office Hours
Tuesdays, & Thursdays
11:40 am – 12:40 pm
Fridays by appointment
The best way to reach me is through email. I will return your correspondence within 24 to 48 hours (excluding holidays and weekends).

Required Textbook or E-Book
Tools for Business Decision Making, with WileyPLUS code
Edition: 5th
Authors: Kimmel, Weygandt, Kieso

Other Required Materials
- Wyland PLUS Access (text e-book is included)
- Scantrons shall be provided by college on the day of exam
- Basic calculator (no graphing or cell phone calculators permitted for exams)
- Reliable internet access

Prerequisites: ACCT C101

Recommended Courses: ACCT C100

Course Description: Foundation required in Accounting 101 will be further developed through the application of basic principles. Analysis of accounting statements and reports, management use of accounting data, concepts of cost accounting, budgetary control and responsibility accounting, and tax costs of business decisions are introduced.

Student Learning Outcomes: Upon successful completion of the course, students should be able to:
1. Design, analyze, and interpret accounting information for planning and making business decisions.
2. Utilize and evaluate information and reports used by management to plan, direct, and control a manufacturing process for various business costing models. Develop and defend capital budgeting decisions.
3. Prepare evaluate, interpret financial statements by use of ratio, trend and cash flow analysis.

Class Website: We will be using an online site known as Seaport 3, http://seaport.coastline.edu/. It is a requirement of the class that you check the course Seaport site regularly, at least twice a week. You must maintain a current and valid e-mail account as important communications may be sent via e-mail. Please check your school email frequently or have it forward to another account that you check often.
Coastline Community College Success Centers

There are three Success Centers, one located at each campus. All three centers are free of charge to Coastline students. Students only need a current Coastline Student ID Card or Student Number to access the centers.

Each campus this semester will have an accounting tutor.

Students are encouraged to take their written projects for review to the school’s Writing Center.

Call (714) 241-6209 x 17316 to make your appointment.

See Website for locations and hours
http://www.coastline.edu/services/student-success-center/

Other College Resources:

Student Activities – getting involved on campus is a great way to meet other students, enhance your college experience, and stand out to universities or employers. Visit http://www.coastline.edu/students/associated-student-government/ for more information.

Veterans Resource Center (VRC) - If you are a veteran or eligible family member, please contact the Veterans Resource Center at (714) 241-6126 or vet2vet@coastline.edu for information regarding educational benefits and opportunities.
Course Policies:
Please take note of the following:

1) I do not curve grades.
2) No late or incomplete assignments are accepted.
3) Make-up work is not permitted.
4) Projects shall be submitted using either drop box in Seaport3 or TurnItIn which each assignment will note. I do not accept projects via email unless it has been approved in writing by me in advance.
5) I will return graded work to you with the exception of exams, which I will retain.
6) Grade disputes must be submitted to the instructor via e-mail within five days of the date the graded item is available for your inspection. Such documentation will trigger a review of the entire graded item, which may result in a higher or lower grade.
7) It is the student’s responsibility to stay current with material covered. Consider partnering with a classmate, visiting a tutor, or my office hours.
8) If you have a documented disability that requires accommodations in testing or other aspects of the course, please contact the DPS office (714) 241-6214.
9) To ensure that grading in this course is fair, I will adhere to the guidelines in this syllabus and related documents (such as project handouts). Your professional responsibility is to be aware of those guidelines and the consequences for not adhering to them.
10) I expect everyone in this class to behave ethically and professionally. That behavior includes, but is not limited to:
   o Completing work in the manner assigned (individually or in a group).
   o Ensuring that all work you submit to me reflects your own original thinking and effort.
   o Attending class regularly by logging in and completing assignments weekly.
   o Adhering to the standards of ethical behavior and academic integrity set out in the Coastline Community College catalog and related documents.
   o Failure to behave ethically and professionally may result in any or all of the following: no credit for specific assignments, failing the course, referral to the Assistant Dean of Student Services for further disciplinary action.

Drop Policy:
Students who registered for this class, but (1) did not complete the first week assignments by their due date or (2) miss an exam will be dropped by the instructor. Inactive or non-responsive students may also be dropped at instructor’s sole discretion. Beyond this, it is the student’s responsibility to properly withdraw from the class.

The last day to drop from the class without a grade of “W” is February 14, 2016.
The last day to drop from the class with a “W” is May 1, 2016.
## Course Grading

<table>
<thead>
<tr>
<th>Course Requirements</th>
<th>Points</th>
<th>%</th>
</tr>
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<tbody>
<tr>
<td>Information Festival I * - (Mini Online Exam I)</td>
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</tr>
<tr>
<td>Information Festival II * - (Mini Online Exam II)</td>
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<td>Final Exam</td>
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<tr>
<td>Quizzes * (10 best at 15 points each)</td>
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<tr>
<td>Homework* (10 best at 10 points each)</td>
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<td>10%</td>
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<tr>
<td>Orion * (10 best at 2 points each)</td>
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</tr>
<tr>
<td>Group Project I – Participation</td>
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<td>1%</td>
</tr>
<tr>
<td>Group Project I</td>
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<td>Individual Project I</td>
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<td>5%</td>
</tr>
<tr>
<td>Individual Participation</td>
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<td>5%</td>
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<tr>
<td><strong>Total</strong></td>
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* Completed online in WileyPlus

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<td>D</td>
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<td>600-699</td>
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<tr>
<td>F</td>
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<td>0-599</td>
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</table>

*Grading and syllabus are subject to change, any changes will be communicated during this course**

Your course grades will be posted regularly to Seaport 3.

- Most of your grades in WileyPlus will be accessible immediately upon completion of those assignments. Exam and project grades are not posted until all assessments are received and accounted for.

- It is the student’s responsibility to monitor their grade through graded assignments, quizzes, exams, etc.

- No extra credit assignments are planned. However, if extra credit opportunities become available, they will be announced in class.

- The maximum amount of extra credit students can earn is 15 points.
1. **Exams:** There will be a total of four exams. Two are proctored onsite and two mini exams are online. All exams will be based upon reading, homework, and other assignments. The format of the exams will be a mixture of multiple choice, matching and problems. The two proctored exams are closed book and notes.

   **Student Responsibilities** - For each exam, students need to bring the following items:
   - Pencil (No. 2)
   - Valid Id such as California Driver's License or Coastline ID Card
   - Basic Calculator (no graphing or cell phone calculators permitted)

   *Students that do not have the above items will not be permitted to take the exam and no make-up will be granted.*

No exam will be given to any late arriving student after another student has completed the exam and left the classroom. Also, once the exam has been distributed no student may leave the classroom. Therefore please take care of all personal business (bathroom trips, personal phone calls, etc) before the scheduled exam time. Any student that leaves during the exam has forfeited their right to complete any remaining parts of the exam.

**Make-up exams are NOT permitted**, except in the case of documented, serious emergencies. In the event of such an emergency (the professor will require proof) and if a student is allowed to make up an exam, the professor will deduct points at his discretion. The professor reserves the right to determine what constitutes an emergency.

Since no make-up exams are provided, please see the course schedule for exam dates and raise any schedule conflicts with the instructor immediately, before the scheduled exam date and time to allow for appropriate accommodations.

2. **Homework Assignments:** In accounting, homework is critical as concepts cannot be fully understood until applied in the assignments. Homework Assignments will be turned in online, using an online program called Wiley PLUS (accessed directly). See Appendix B for instructions on this. There is a six day grace period from the due date in which the grade will be reduced 10%.

Make sure to complete your homework early to avoid any “computer problems” you may encounter. The Library, Success Centers, and Computer Labs offer free Internet access with a valid student ID number.

There will be at least eleven homework assignments during the semester, with your best ten counting toward your grade. Each assignment is worth 10 points. There is a LOT of homework in this class (expect to devote 10 to 15 hours each week to studying for this class).

**Late homework is not accepted under any circumstance.**
3. **Quizzes:** All quizzes will be based on the chapters assigned for reading and homework and may cover topics only addressed in class. Make-up quizzes will not be permitted, unless scheduled in advance with the instructor for a legitimate reason (proof will be required). There will be at least eleven quizzes during the semester worth 15 points each. Your ten best quizzes will be graded.

   **Make-up quizzes are not permitted.**

4. **Group Projects:** You will be assigned to a group to complete a group project. The project may be composed of written and oral presentations. The project requirements will be available on Seaport. Participation by all members is absolutely required. Your grade on this project will be composed of a group grade (determined by your instructor) and an individual grade (determined by your group members). Each group shall designate only one representative to upload the project to drop box.

   **Late work or e-mail submissions will not be accepted.**

5. **Individual Projects:** The purpose of these projects is to reinforce the skills and techniques that have been covered in class and to provide students with the understanding of how these individual concepts fit into the overall managerial accounting process. There will be one project assigned during the semester. The project requirements are in the attached syllabus.

   **Late work or e-mail submissions will not be accepted.**

6. **Participation:** Various assignments such as posting to discussion forums will be given to students during the course of the semester in order to reinforce new topics and concepts. These assignments will be a mixture of both individual and group work and will be submitted to the instructor at the end of each week for grading. Late postings or submissions do not contribute to the course, therefore you will be unable to earn the points available for that particular assignment. There will be no way to make up these points.

   **Make-up participation assignments are not given under any circumstance.**

Final Note
As you can tell, you’re in for a lot of work this semester. Although this is a difficult subject and my standards are high, I urge you to view them as attainable. I see my primary role as a facilitator, and welcome your questions and comments both inside and outside this course.
ACCT C102
Individual Project I: The Manufacturing Process

Overview
The purpose of this project is to help illustrate the manufacturing process and the costs involved. You will need to locate an example of a manufacturing process—hint try sites such as Google or YouTube. The product you select is completely your choice!

This first individual project is worth 50 points of your overall grade. Please be sure to dedicate sufficient time to this project as late projects are not accepted. Early submissions are always welcomed and encouraged.

Required
Answer the below questions regarding the manufacturing process for the product you selected. Format your paper according to the question you are answering. Your responses should be in complete sentences and be free of spelling or grammatical errors. Spelling, grammar, and formatting errors reduce the grade by one point each.

1) Describe the product which is being produced and the company which makes it.
2) Describe the production process that is used in making this product.
3) Define raw materials. What raw materials are used to make this product?
4) Define direct materials. What direct materials are used to make this product?
5) Define indirect materials. What indirect materials are used to make this product?
6) Define direct labor. Describe the jobs of workers who would be considered “direct labor” in making this product.
7) Define indirect labor. Describe the jobs of the workers who would be considered “indirect labor” in making this product.
8) Define manufacturing overhead. In addition to the indirect materials and indirect labor previously described, what other manufacturing overhead expenses would be incurred in this production process? Be specific and thorough. Make reasonable “guesses” if not known for certain using examples provided in class or the textbook.
9) Would a job-order costing system or process-costing accounting system be used for this production process? Define and describe each costing system. Give specific reasons for the choice of which costing system would be most appropriate for this manufacturer.
10) Site your sources—include the link of the site you used in obtaining your information.

Late or incomplete projects will not be accepted.

Due: Saturday, February 27 at 11:59 p.m.
APPENDIX A: Seaport 3 Login

Seaport 3 address: http://seaport.coastline.edu/
If you have problems with Seaport, call (714) 546-7600 or go to http://seaport.coastline.edu/FAQs/Login.cfm

If you have trouble accessing Seaport directly, try the following steps:
1. Go to http://www.coastline.edu/
2. Click on “Seaport Course Portal” from the top middle panel
3. Click on “Log in”

Still having trouble?
Call (714) 546-7600 or visit the FAQ section at http://seaport.coastline.edu/FAQs/Login.cfm
APPENDIX B: Wiley PLUS Login & Twitter

Depress Control key while clicking the below link or copy and paste it into your browser:
http://www.wileyplus.com/class/500935

WileyPLUS

FINANCIAL & MANAGERIAL ACCOUNTING
Section: ACCT C102 - CRN 92840 - SPRING -2016 Erdkamp - Online
Term: Spring 2016
Instructor(s): KEVIN ERDKAMP
Email(s): kerdkamp@coastline.edu

Find and register for this course:

Course ID: 500935

Find your course
-Visit www.WileyPLUS.com
-Enter your course ID, 500935

Register and get access to the course materials

Note:
Wiley PLUS access is required in order to complete the homework online, which is a mandatory requirement of this course. **Homework not completed through Wiley PLUS will NOT be accepted for any reason.**

If you purchased the new textbook bundle from the Coastline Community College Bookstore you do not need to purchase Wiley PLUS Access Code as one was included with your book. You will enter your access code the first time you log in. If you purchased the required textbook from the Coastline bookstore in the Fall 15 or after, WileyPlus access is good for both Financial & Managerial courses. Contact Wiley if you need assistance transferring to this new course.

If you purchased the textbook elsewhere and not part of the custom bundle, this code will not be included and you will need to purchase it separately. The access code can be purchased at the Coastline Community College Bookstore or online (see steps below for this process).

Follow me on Twitter for locations I will be on campus for office hours, possible study sessions, etc…

@erdkamp
APPENDIX B: Wiley PLUS Login (continued)

a. Depress Control key while clicking the below link or copy and paste it to your browser.
   http://edugen.wileyplus.com/edugen/secure/student/index-mwp.unl?

b. Click Create Account, Click Agree to Terms and Continue on the next Screen.

Waiting for that financial aid to come through? You can access the program for free, for two weeks, by clicking on the “I’m not ready to buy, I’d like to use the 14 day Grace Period”
# Partial Course Schedule

**This schedule is subject to change**

Group Project due date is listed on assignment in Seaport
Quiz & Homework assignment due dates are listed in Wiley PLUS & Seaport

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapter</th>
<th>Brief Exercises</th>
<th>Exercises</th>
<th>Problems</th>
<th>Due</th>
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| 8    | Mid Term Exam - See CCC DL Website For Date, Time & Location (Subject to Change) |
| 9    | Spring Recess |

| 10   | 20      | 3, 5, 8       | 3, 5, 7, 9, 10, 13, 15 | 1A, 2A   | 4/10/2016 |
| 11   | 21      | 3, 5, 9       | 3, 4, 5, 7, 9, 15, 17, 19 | 2A, 4A   | 4/17/2016 |
| 12   | APP J   | 5, 6, 7, 8    | 3, 5, 7, 9, 11, 16   | 1A, 3A   | 4/24/2016 |
| 13   | 22      | 2, 4, 6, 9    | 4, 6, 9, 10, 11, 16, 19 | 1A, 5A   | 5/1/2016  |
| 14   | 23      | 1, 2, 5, 9    | 3, 4, 5, 8, 10, 12, 15 | 5/8/2016  |
| 15   | 24      | 3, 5, 8       | 1, 3, 4, 6, 7, 9, 11 Review | 5/15/2016 |
| 16   |         |               |                        | 1A       | 5/22/2016 |

| 17   | Final Exam- See Coastline DL Website For Date, Time & Location (Subject to Change) |

"That's all folks!"