

LANEY COLLEGE
Business 4 —Cost Accounting
Summer 2016
Online Section-31090

Instructor: XiaoLin (Linda) Chi

Class Code Number: 31090

Online Class Format

Prerequisites: Bus. 1B (Managerial Accounting)

Credits: 3 Units

Acceptable for Credit: UC/CSU

Email: xchi@peralta.edu

Webpage: <http://www.laney.edu/wp/business/faculty/xchi/>

Note: Email is the best way to contact me. I will make every effort to respond to emails within 24 hours, excluding breaks and weekends.

Course Description

Cost accounting is used in organizations for planning, control, motivation, and decision-making. This course focus on cost information within a manufacturing and non-manufacturing organization. Cost accounting systems provide valuable information for management planning and control. Organizations rely on accurate cost information to decide on which products to keep and which products to discontinue, for assessing productivity improvements and for performance evaluation and control. An improperly designed cost accounting system can lead to costly errors in decision-making. Intense competition in product markets has forced firms to look inward to become more cost-efficient. Tracing various resource costs accurately to products has become increasingly important as product margins are squeezed. Manufacturing environments have also undergone significant changes. To support decision-making in these environments, costs accounting systems also need to be redesigned.

Course Objectives

Upon completion of this course, students are expected to be able to demonstrate the ability to do the following in-group discussions, written assignments, and exams:

- ❖ Understand basic cost terms and concepts.
- ❖ Prepare income statements for manufacturing and service organizations.
- ❖ Define and described fixed, variable, and mixed costs.
- ❖ Describe activity based costing
- ❖ Explain job order and process system similarities and differences
- ❖ Calculate overhead rates for various organizational departments
- ❖ Prepare operating budgets
- ❖ Make capital investments decisions
- ❖ Analyzed profit using Cost, Volume and Profit calculations.

Student Learning Objectives

- ❖ Define and describe fixed cost, variable and mixed cost, and how these costs behaves with different levels of production.

- ❖ Define cost allocation and explain how cost objects, cost pools, and cost drivers are used to assigned overhead
- ❖ Prepare a departmental production report analyzing all cost of production, transferred-out goods and cost of goods sold.

Prerequisite Skills for an Online Class

Characteristics of successful online students:

- Self-disciplined and self-motivated
- Enjoy challenges and working through them
- Able to communicate well through writing
- Basic understanding of technology and a willingness to learn more.

Technical Requirements

Students enrolled in this course should have:

1. access to a computer with reliable internet
2. personal or Peralta email address
3. basic computer skills
 - Able to use word processing program, compose emails (with attachments), organize files
 - Basic internet skills
 - Able to use a browser, conduct searches, upload and download files

About the Class

How does this online class work?

An online class is not different from a face-to-face class taking on campus. There are weekly homework assignments, extra credit assignments, quiz and tests. All of these assignments have deadlines that must be met. Check in detail on the course schedule and course website for the assignments due date. The only difference is that all the work is done through a computer via the Internet through a course website Connect and Moodle.

An online week begins on Monday 12:00 am, and ends on Sunday 11:55 pm. Once an assignment is closed, it cannot be reopened. The course is challenging and it will require spending a good amount of hours each week. Make sure you spend some time planning your schedule.

The first step in taking this course is to register into the course website Moodle and Connect, see instructions below. It is important that you register soon after the course is available to students, and begin getting familiar with the page; it does take a bit to get comfortable with the navigation of the page.

What are the major challenges of an online class?

The major challenge in the online format is **procrastination**. You must treat this class as a regular face to face class where are assignments are collected by the instructor on a certain date, and where the test are also given on a certain date. Good planning and enthusiasm will prevent you from procrastinating.

Required Textbook and Materials

- Book Title: Fundamentals of Cost Accounting
Authors: William N. Lanen
Edition: 4th
Publisher: McGraw-Hill
- Connect Access Card/Code

➤ Online Study Materials

This Moodle course website contains several studying materials that will help you master the subject in each chapter.

- a. PowerPoint slides to help you overview and summarize each chapter
- b. Chapter outline & videos. These summarize the chapter concepts
- c. Practice quizzes, very useful before taking a test.
- d. Key concepts exercises
- e. And of course, you textbook

Textbook Purchase Options

1. Purchase at Laney College Book store (Customized Version):

This is a customized copy containing the textbook and the Connect access code to the course website. Check detail on the Laney Bookstore website www.bkstr.com.

2. Purchase an EBook and connect access code together (Full Version):

The pages are printable and it comes with the connect access code. To purchase the EBook and connect access code, please go to following website:

<http://connect.mheducation.com/class/l-chi-summer-2016-online-31090>

Once in Connect, click on “How to Buy Access Online” The video will give you detail steps for purchasing the book. Following is how the site looks:

The screenshot shows the Connect LMS interface. On the left, a yellow banner says "Welcome!". Below it, the section "ALREADY REGISTERED?" contains fields for "Email Address" and "Password", a "SIGN IN" button, and a link for "Forgot your password?". On the right, the section "REGISTER TO YOUR CLASS" displays class details: "Course: Bus-4 Cost Accounting", "Section: Summer 2016 Online 31090", "Instructor: Linda Chi" (with a profile icon), and "Textbook: Fundamentals of Cost Accounting Lanen, 4" (with a textbook cover icon). A "REGISTER NOW" button is at the bottom right.

3. Purchase the book from other online site (IMPORTANT)

If you decide to purchase a hard copy of textbook from other online sites except for Laney Bookstore and the Publisher, please note that they sell hardcopy of textbook only, no Connect access card is provided. You will also need a **Connect Access Card** to prepare and submit homework and tests. The access card can ONLY be purchased from the publisher and the cost is \$83.25.

4. Courtesy Access

If you are not able to purchase the textbook at the beginning of the summer, the publisher gives two weeks **FREE TRIAL** so that you can start working and not missing any assignments deadlines.

You need the textbook (either format) and access card on the first day of class!

Registration to Course Website (Please read carefully)

The course website will be through Moodle which is the official Peralta site for the online courses. The registration to the site is free and is based upon students officially register in the class through Passport, the Peralta registration system. If you are on the waiting list, you will not be able to register until you are officially registered for the class.

1. Type or copy and paste the following address:

<http://eperalta.org/summer2016/>

The screenshot shows the login page for the Peralta Community College District Summer 2016 Moodle Site. The page has a dark header with the text "Peralta Community College District" and "You are not logged in (0/0)". On the left, there is a sidebar with links for "Main menu", "Navigation", and "Course categories". The main content area features the Peralta Community College District logo, which is a blue circular emblem with a stylized 'P' and 'C' inside. Below the logo, the text "Peralta Community College District" and "Summer 2016 Moodle Site" is displayed. In the center, there is a "Login Instructions" box with the following text: "Your login details are: Username = PASSPORT User ID (lowercase if letters) Password = date of birth in the format - yyyymmdd need help? contact online@peralta.edu". On the right, there is a "Login" form with fields for "Username" and "Password", a "Remember username" checkbox, and "Log in" and "Lost password?" buttons. Below the login form, there are sections for "Latest news" (No news has been posted yet), "Upcoming events" (There are no upcoming events), and a "Calendar" for June 2016.

2. After the initial login, you will see all the courses you are register for this summer. Click on Bus. 4-Cost accounting. This is how the page looks like:

BUS-4-L1(31090)-COST ACCOUNTING

Dashboard ▶ LANEY ▶ BUS-4-31090-M16

People
Participants

Navigation
Dashboard
▶ Site home
▶ Site pages
▼ Current course
▶ BUS-4-31090-M16
▶ Participants
▶ Badges
▶ General
▶ 20 June - 26 June
▶ 27 June - 3 July
▶ 4 July - 10 July
▶ 11 July - 17 July
▶ 18 July - 24 July
▶ 25 July - 31 July
▶ My courses

Activities
Forums
Resources

My courses
▶ BUS-4-L1(31090)-COST ACCOUNTING
▶ BUS-2-L1(30632)

Laney College
Bus-4 Cost Accounting
Instructor: Linda Chi

Summer 2016 Online - Class Code: 31090

Welcome to Bus-4 Cost Accounting Class: My name is Linda Chi and we will be working together this Summer learning the concepts of the cost accounting. For the next six weeks, we will be learning the tools managers use to make inform decisions. This course take an in depth study of the concepts covered in Managerial Accounting, therefore, Bus-1B Managerial Accounting is a prerequisite for this course.

How to begin: Now that you have successfully sign up into Moodle, the Peralta College online platform, you need to get familiar with this page. First, download the syllabus and read it! I know is long but I worked many hours writing all the class information, and given you step-by-step instructions. Then, go ahead, navigate down from this introduction to find the six modules that comprise this course. Click on the links and get familiar with what each page contains. Yes, you will notice that Moodle icons are very small! Sorry, nothing I can do about it!

At the end of this introduction you will find an icon named "Let's Get Acquainted" you see it? This is our introduction forum. Go ahead add a picture and write something about yourself. For your efforts and goodwill you will receive 5 points extra credit if you post it before July 3, 2016. Every point helps!

Course Organization: This course is organized in weekly basis. There are six weeks in the Summer session and a module dedicate to each week. Each module shows the week number and date, the chapter that it covers and its dates. Speaking of dates, an online week begins on Monday at 12:00 am and ends on Sunday at 11:55 pm. Check in detail on the course syllabus and connect website for the specific assignments due date, which will be closed five minute before midnight. If you manage your time well, and do not procrastinate, you will not have to worry because there is ample time to complete the work. TO BE FAIR TO ALL STUDENTS, THERE WILL BE NO EXTENSIONS GIVEN. Time management is key in online classes!

Homework, Quiz, Tests and Extra-Credit Assignments: All the homework assignments, quiz, tests and extra-credit exercises will be done in a website named Connect. Connect was created by McGraw-Hill, and it is very easy to use. You will find an icon at the end of this introduction named "Connect Registration." The first time you enter Connect, you will have to register. See the syllabus for step-by-step instructions, textbook price, etc. Once you click on the Connect link it will open a new window.

Why are we using Moodle page if the work is done through Connect? Great question. I do have a couple of answers. First, the Moodle page for this course allows me to know if you are participating in the course. Moodle tells me everything... When you login, how long you have been in the system, but most important when you do not login. Think of a face-to-face class on Campus, if I do not see you, I cannot give you credit, and you may be dropped for lack of participation. Make sure to login through Moodle so I know you are an active student. Second, the page is our means of communication, you can send me messages, or post a question in the Question Forum, see below. Also in this webpage you will find the study material for every chapter.

Study Materials: Every chapter has study materials, such as: Practice Quizzes, PowerPoint, chapter outline, key concept exercise, videos and etc. Browse through them and use those that may be most helpful to you.

A Note Very Important: I know that some of you do not check your Peralta email often, but to make sure we do not lose contact with each other, you can change the Peralta email that shows in Moodle to the one you used the most by changing your profile in this page. See the last page of the syllabus where you will find step-by-step instructions on how to do it.

The Questions Forum: Below this introduction, you will find an icon named "Questions Forum." Use it to post a question you may have or check other students questions. You are welcome to answer if you have an answer for a classmate.

3. Once in the course webpage, spend some times getting familiar navigating in the page and checking all the icons.

The course website will provide our basis for communication as well as provide you with a variety of tools to study and help you for the material for each week. Also in the course website, you will find links to the homework, quiz, tests, and extra-credit assignments. This link will take you to a new site named "Connect". You will need the Connect registration card that was included in your textbook package.

Registering in Connect:

Instruction for registration as the following steps:

1. On your browser, copy and paste the following address, then click on "Register Now" <http://connect.mheducation.com/class/l-chi-summer-2016-online-31090>
2. Enter your email address. Here you can use either your Peralta email or your personal one, then click on "Submit"

Student Registration

Tell us your email address
We'll check to see if you already have a McGraw-Hill Education account and show you your registration options. [Our Privacy Policy](#)

Email Address:
Example: jdoe@email.com

3. Three ways to register into connect. Please DO NOT DELAY registration. The sooner you are in, the sooner you will be up and running.
 - 1) If you purchase the textbook from the Laney Bookstore, the package contains the Connect Access card. Enter the information on the left of the below page.
 - 2) To purchase connect access code and an E-book, click" Buy online"

- 3) The site also will give you an option to start working with a **Free Trial** that will give access to the assignments and an EBook. Remember that after the expiration date you need to pay in order to complete all the course assignments.

Lanen: Fundamentals of Cost Accounting, 4e
 by William Lanen Shannon Anderson Michael Maher

Student Registration

Have a registration code?

Enter your registration code below. You'll find your code on a card that either came with your textbook or that you purchased separately.

Registration Code:

Example: GRFU-BYHA-6MYJ-FGMK-F9XA

[How to register with a registration code](#) | [View sample registration card](#)

Don't have a code?

Buy access online

No registration code, no problem. You can buy access to Fundamentals of Cost Accounting right now. All you need is a credit card.

Buy Online

Try before buying

Get instant access to your instructor's course work and materials with **courtesy access**. Your work will always be saved during your courtesy period and you'll receive a reminder before it expires.

[Start courtesy access](#)

Note: You cannot register to Connect several times with different names, as it will show as a different student. I only count the grades of students who are officially enrolled in Passport roster. Everyone else will be deleted from the Connect page.

Grading Policy

You will receive numerical scores for your work; the work required will be weighted as follows:

	Number	Points	Total	Percentage
Chapter Homework	10	10	100	25%
Exams	4	60	240	60%
Quizzes	2	30	60	15%
Total			400	
<i>Extra Credit Assignments</i>	4	10	40	
<i>Forum "Let's Get Acquainted"</i>	1	5	5	
Total Possible Extra-credits			45	

Grades will be given as follows:

Points Earned	Grade	%
360-400	A	90%
320-359	B	80%
280-319	C	70%
240-279	D	60%
239 and below	F	

Homework Assignments: (100 points)

There will be 10 homework assignments given during the summer, one for each chapter and every assignment is worth 10 points. All homework assignments must be done online in the course website through Connect, no paper submission will be accepted. You will be able to work on any homework assignments, as many times as you like (unlimited attempts) before due date, only the highest score will be counted as your final grade. As you work on these assignments, you will see the words “**Check My Work**” which will help you check the accuracy of your answer.

Exams (240 points)

There will be 4 exams given during the summer. Each exam includes multiple choice and true or false questions, which is worth 60 points. Just like on campus classes, you will have a limited time to take the exam. Exams are given 3 hours to complete, typically it is plenty of time. You only have **one** opportunity to take the exam and it must be done in **one** setting, which means that you cannot begin the exam, save it and resume later as the time will elapsed. Make sure you study and get ready for the tests.

Quizzes (60 points)

There are two quizzes with multiple choice and true or false questions, total with 60 points. Students only have **one** opportunity to take the quiz and it must be done in **one** setting, 90 minutes to complete it.

Extra Credit Assignments (45points)

Students will be able to increase their grade in case of a low-test grade or a missing grade. The course website under Connect contains 4 interactive learning tools that are fun, and will help you learn the material cover in the textbook, total with 40 points. These extra credit assignments will be available on June 20, 2016 until July 30, 2016 @11:55pm. Students can earn extra 5 points for participate in the “Let’s get acquainted” Forum discussion in the introduction section of the course website Moodle before July 3, 2016.

Makeup Examinations

THERE ARE NO MAKEUP EXAMS

Academic Dishonesty

Students should be honest in their academic works. Academic dishonesty such as plagiarism and cheating is not acceptable. Academic dishonesty is an ethical issue and defrauds all those who depend upon the integrity of the college, its course, and its degrees. Any Appearance of academic dishonesty will not be tolerates. The consequences will be severe, including but not limited to, a failing grade in the course.

Laney College Disability Resource Center

If students have documented disability and need reasonable accommodations to fully participate in course activities or meet course requirements, you must: 1) contact the Office of Disability Services Program in Room E251 or call 510-464-3428 for assistance; and 2) meet with me within one week of receiving a copy of the accommodation letter from Disability services to discuss your accommodation needs and their implementation.

Important Dates

June 26 Last day to drop and receive a refund, without a “W” appearing on transcripts.
July 19 Last day to withdraw and receive a “W”.
July 28 Summer Session Ends.

Class Schedule – Bus. - 4 Summer Online 31090

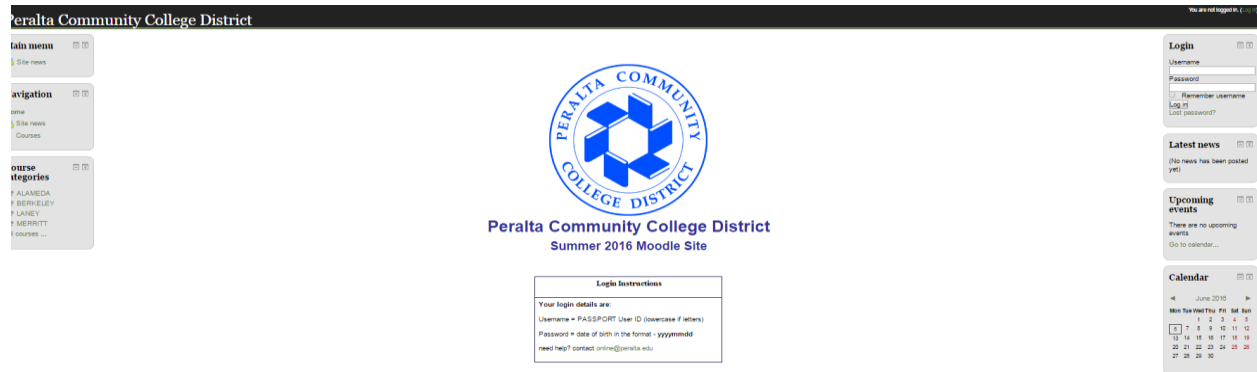
Remember: The online course week begins on Monday at 12:00 am and ends on Sunday at 11:55 pm. All weekly assignments are due on **Sunday at 11:55 pm except for week 6**. Assignments will not be available after that date.

Weekly Assignments	Topic/Lecture	Homework & Due Date
Week 1 (Monday June 20 to Sunday June 26)		
Week 1	Register to the course website in Moodle Get familiar with the course website page Register to Connect Post your info. on the “ Let’s get acquainted” forum (5 points) Chapter 1: Accounting: Information for Decision Making. <u>Chapter 1 Homework (10 points)</u> <u>Quiz I (30 points)</u> <u>Extra credit assignment #1 (10 points)</u>	Chapter 1 homework, and Quiz I will be due on this Sunday at 11:55pm.
Week 2 (Monday June 27 to Sunday July 3)		
Week 2	Chapter 2: Cost Concepts and Behavior Chapter 3: Fundamentals of Cost-Volume-Profit Analysis <u>Chapter 2 & 3 Homework (20 points)</u> <u>Test I (60 points)</u> <u>Extra credit assignment #2 (10 points)</u>	Chapter 2 & 3 homework, and Test I will be due on this Sunday at 11:55pm.
Week 3 (Monday July 4 to Sunday July 10)		
Week 3	Chapter 4: Fundamentals of cost analysis for decision making Chapter 6: Fundamentals of product and service costing <u>Chapter 4 & 6 Homework (20 points)</u> <u>Test II (60 points)</u>	Chapter 4 & 6 homework, and Test II will be due on this Sunday at 11:55pm.

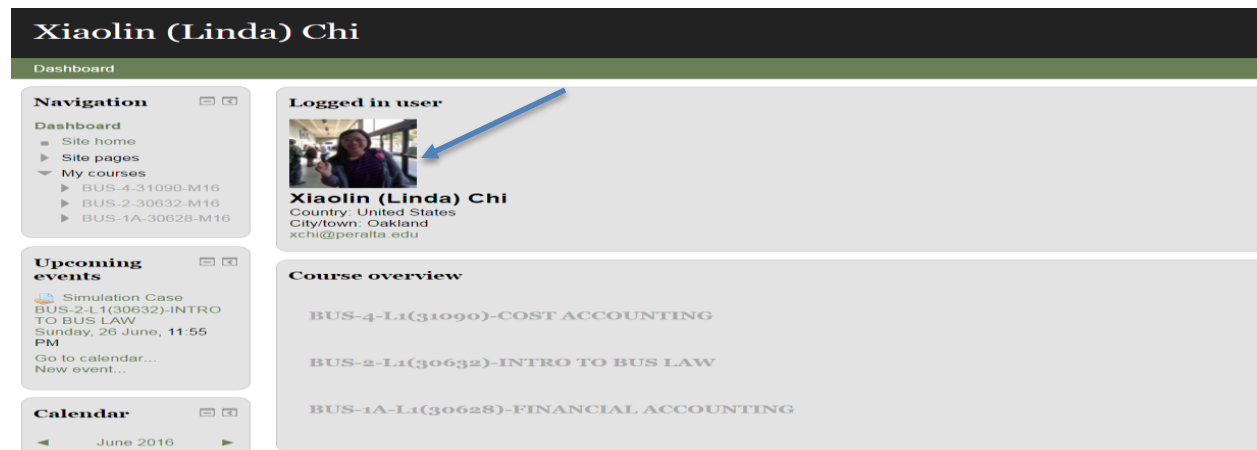
Weekly Assignments	Topic/Lecture	Homework & Due Date
Week 4 (Monday July 11 to Sunday July 17)		
Week 4	Chapter 7:Job Costing Chapter 8:Process Costing <u>Chapter 7 & 8 Homework (20 points)</u> <u>Test III (60 points)</u> <u>Extra credit assignment #3 (10 points)</u>	Chapter 7 & 8 homework, and Test III will be due on this Sunday at 11:55pm.
Week 5 (Monday July 18 to Sunday July 24)		
Week 5	Chapter 9: Activity-Based Costing Chapter 10: Fundamentals of Cost Management <u>Chapter 9 & 10 Homework (20 points)</u> <u>Test IV (60 points)</u>	Chapter 9 & 10 homework, and Test IV will be due on this Sunday at 11:55pm.
Week 6 (Monday July 25 to Thursday July 28)		
Week 6	Chapter 13: Planning and Budgeting <u>Chapter 13 Homework (10 points)</u> <u>Quiz II (30 points)</u> <u>Extra credit assignment #4 (10 points)</u> This is our last week of the course! Summer section officially ended on July 28, 2016 (Thursday), but I will leave week 6 assignments and extra credit open until <u>July 30, 2016(Saturday) @11:55pm.</u>	Please submit the following assignments no later than Saturday 07/30/2016: <ol style="list-style-type: none"> 1. Chapter 13 Homework 2. Quiz II 3. Extra credit assignments #1 through #4

How to Change Your Profile in Moodle

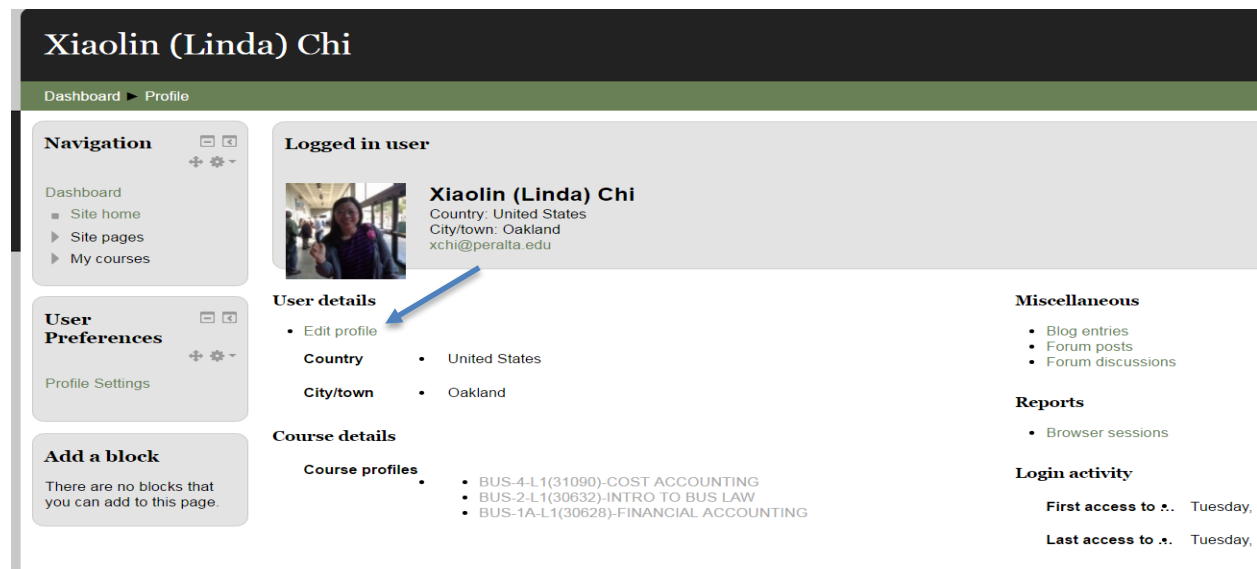
1. Sign into Moodle: <http://eperalta.org/summer2016/>



2. Once in the course page, click on the picture area under logged in user.



3. Once in the page, click on “Edit Profile” under User details



4. When you on edit profile page, you should be able to change your email address, write something about you and add an image, preferable a picture of you. Make sure to use the email that you most often read.

User account ► Edit profile

Xiaolin (Linda) Chi

▼ General

First name*

Surname*

Email address*

Email display

City/town


Select a country

Timezone

Description ?

Moodle auto-format ▼



▼ User picture


Current picture 

Delete ☐

New picture ?

Maximum size for new files: 450K

  Files



You can drag and drop files here to add them.

5. Make sure to save your profile at the end of the page.