

## DE ANZA COLLEGE

### Accounting 1B/Financial Accounting - Part II Fall 2014

Ms. Hurley  
5 Units

M/W 6:00PM-8:15PM  
Room: L84  
Course Registration Number (CRN) = #00032  
**Schedule ID: ACCT-001B-62**

Office Hrs.: Mon/Wed 5pm By Appointment  
(24 advance notice requested)  
E-Mail: hurleyamanda@fhda.edu  
Cengage URL = Course Key = E-24YE2BCK9387U

#### **COURSE OBJECTIVES:**

This course is the second of a three course series at De Anza College; the first two courses cover financial accounting and the third course deals with managerial accounting. Accounting 1B course will cover fixed assets, payroll and current liabilities, investments, corporations & partnerships, long-term liabilities, cash flow statement, and financial statement analysis. We will cover Chapters 10-17.

The **primary objective** of this course is to help students learn how accounting meets the information needs of various users by developing and communicating information that is used in decision-making. Accordingly, the expected student outcome is the demonstration that the student can prepare, analyze, and interpret financial statements.

Strategic learning outcomes: 1. Demonstrate a knowledge of the users of accounting information and forms or business ownership, risks and capitalization of each and prepare, analyze and evaluate the financial structure of a firm using corporate financial statements (and include the statement of cash flows). 2. Analyze and evaluate the capitalization of a firm using debt and equity and apply net present value methodology to the analysis.

#### **COURSE MATERIALS REQUIRED:**

1. Text: Carl S. Warren, James M. Reeve, and Jonathan Duchac, ACCOUNTING, 25th Edition, South-Western/Cengage Learning Publishers 2013. (ISBN 9-781-133-60760-1)  
See publisher's website at: [www.cengage.com/](http://www.cengage.com/)
2. **Internet access is required** to complete homework assignments using the publisher's Cengage Learning system. Information will be provided in class about registering in the system.
3. 10-key calculator and writing materials. Please turn cell phones off while in the class room (cell phone must not be used as calculator during examination).

#### **COURSE EXPECTATIONS:**

This course is a lecture course to introduce new topics and to review assignments. I will take attendance for the first two weeks of class as required by California regulations. Beyond the first two weeks, it is your choice as an adult to attend class and show up on time. Arriving late or leaving early is disruptive to the class. **Regular attendance is both encouraged and is expected.** If your attendance in class is high, a higher course grade may be achieved.

If you decide to drop this class, YOU must do so in a timely manner. I will not drop you. Keep in mind the final drop date for a "W" (Friday Nov 14, 2014).

Any **misconduct** which in the view of the instructor is deemed to be a disturbance to the class and a distraction to the other students will result in the **dismissal** of that particular student from the class.

Students are expected and encouraged to read the current chapter in the text before coming to class on the day that the lecture/discussion is scheduled. **Note: the instructor reserves the right** to make changes in the course schedule and learning activities as deemed necessary.

#### **METHOD OF EVALUATION:**

**Final grades** will be determined by homework assignments, unannounced quizzes and in-class group projects, 2 midterms, and one final comprehensive exam. Both exams and quizzes may consist of either multiple choice, problem solving questions, and/or fill-in, short-answer questions. Midterm exams and final exam will be **solely individual**.

The course points will be accumulated in the following breakdown of course activities:

<u>TYPE OF WORK</u>	<u>POINTS</u>	<u>PERCENTAGE</u>
Midterm #1	100	
Midterm #2	100	
(Drop Lowest Midterm)	(100)	
Total Midterm points	100	35%
1 Final Exam	100	35%
Homework Assignments	100	15%
Quizzes/Group projects	100	15%
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<b>Total:</b>		<b>100%</b>
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The final course grade will be based on the following percentage achieved:

<u>TYPE OF WORK</u>	<u>POINTS</u>	<u>PERCENTAGE</u>
A Grade	90-100%	A+ = 98%-100%    A- = 90-93%
B Grade	80-89%	B+ = 87-89%    B- = 80-83%
C Grade	70-79%	C+ = 77-79%
D Grade	60-69%	D+ = 67-69%    D- = 60-63%
F Grade	59% and below	

You should keep track of all of your assignment grades. I will post your assignment grades on Cengage but you must calculate your grade manually. Refer to <Points System> Excel spreadsheet to calculate your grade.

#### Homework – 15% grade

Assignments and due dates will be announced in class and are due as scheduled. You will have one week to complete each assignment. Homework will be on-line on Cengage. The online homework will be graded by the Cengage Learning software and I will review manually as necessary. **No late homework will be accepted. I am unable to provide tech support for Cengage. If you are having issues, make sure you are using a modern browser (Chrome, FireFox, etc), try disconnecting from VPN software if in use, restarting your computer, or trying a different internet connection.** If you are unable to submit the assignment online due to technical issues, print the assignment and bring it to class on the scheduled due date. There are no makeups, however, there will be more than 100 points available in case you would like to increase your homework points. A max of 100 points will be allocated for homework even if extra assignments are completed.

#### Quizzes and Group Projects – 15% grade

Chapter quizzes may or may not be announced. These in-class quizzes will be closed book and closed notes. There will be one-day group in-class assignments. There will be no makeup for missed quizzes or group-projects, however, there will be more than 100 points available. A max of 100 points will be allocated for quizzes and group projects. You do not need scantrons for quizzes.

#### Midterms and Final – 70% grade

There will be two midterms and a comprehensive final exam. The lowest midterm exam grade will be dropped. The comprehensive final exam is mandatory. You will need to bring no. 2 pencils and a **green 100 question scantron** for each exam. A 10-key calculator will be allowed; no graphing calculators or cell phones will be permitted. There will be extra credit available on the exams. **No individual makeup exams will be allowed.**

#### Extra Credit – additional 3%

In addition to the extra credit problem(s) on the exams, you will be given the opportunity to earn up to 8 extra credit points by completing the assigned study tool for each chapter on Cengage. For each chapter study tool, you will take a pre-test, and based on your results Cengage will suggest chapter readings and assignments to improve your score and knowledge of the chapter. When you are ready, you will take a graded post-test. You **must score at least 75%** on the post-test to receive credit for that chapter. No credit will be given for the pre-test. 1 extra credit point will be earned for each chapter assignment completed with a score >75%.

**Academic integrity** is expected from each student. Any student found cheating (or the appearance of cheating) on an exam or quiz will be awarded an F on that exam or quiz. **A picture ID is required for all exams. Punctuality** is important in accounting; therefore all assignments (exams, quizzes, homework, etc.) must be turned in on time.

### **SOME FRIENDLY ADVICE**

Most students who have taken accounting courses know that Accounting is a very "**labor intensive**" and **fast paced** subject requiring both time and effort beyond that thought normal for most other college level courses. If accounting is to be mastered, it will take both time outside the classroom and effort in the form of working accounting problems. Homework assignments are made for these purposes. Students who do the homework assignments and read the material prior to class do significantly better than those that don't put in the effort. If you are to do well in this course, you should expect to put in **two to three hours** of concentrated study outside the classroom for each hour in the classroom.

**REMEMBER:** Accounting is a do-it-yourself-class. I will do everything possible to make the learning process easier, but **you** are the one who must do the learning. Good luck, have a wonderful Quarter, and welcome to Accounting 1B!

### **NEED HELP?**

The Student Success Center offers free tutoring for many De Anza classes. See <http://www.deanza.edu/studentssuccess> for details.

- General Subject Tutoring: ATC 305 408-864-8682 (ACCOUNTING TUTORING)
- Writing and Reading Center: ATC 309 408-864-5840
- Math, Science and Technology Resource Center: S-43 408-864-8683
- Listening and Speaking Center: ATC 304 408-864-5385
- Skills Center: ATC 302 408-864-8253

### **2 WAYS TO PURCHASE COURSE TEXT**

**REMEMBER:** There are 2 ways to purchase the text for this course:

#### **Options:**

1. From the De Anza Bookstore which sells the textbook – in loose-leaf format - in 3 different sections (1A, 1B, 1C) with a quarter-long access code enclosed in each of the sections for the required online internet access to CengageNOW.  
**Please note:** Homework and will be completed online at CengageNOW. When you take Accounting 1C, you will buy additional loose-leaf text pages and additional quarter-long access codes. Beware of purchasing used sections with no codes attached and save your proof of purchase in case you are unable to complete this course. If you should drop or fail this course and wish to retake it, you may be able to get a replacement code from De Anza.
2. The entire textbook online or at another bookstore or source. In this case, you will still need to buy the access code for online access. This option is more expensive. Access codes can be purchased at <http://www.cengagebrain.com/micro/deanzaacct25e>

#### **If you have taken this course before:**

**EMAIL me the following to get a new course key:**

1. Name
2. Course Key
3. Email address used to register the account
4. Quarter you took the course

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ASSIGNMENT SCHEDULE

	<u>DATE</u>		<u>CLASSWORK</u>
1	M	09/22/14	INTRO
	W	09/24/14	CHP 10
2	M	09/29/14	CHP 10
	W	10/01/14	CHP 11
3	M	10/06/14	CHP 11
	W	10/08/14	CHP 12
4	M	10/13/14	CHP 12
	W	10/15/14	REVIEW
5	M	10/20/14	TEST #1:MIDTERM (CHP 10-12)*
	W	10/22/14	CHP 13
6	M	10/27/14	CHP 13
	W	10/29/14	CHP 14
7	M	11/03/14	CHP 14
	W	11/05/14	REVIEW
8	M	11/10/14	Veteran's Day (No Class)
	W	11/12/14	TEST #2:MIDTERM (CHP 13-14)*
9	M	11/17/14	CHP 15
	W	11/19/14	CHP 15
10	M	11/24/14	CHP 16
	W	11/26/14	CHP 16
11	M	12/01/14	CHP 17
	W	12/03/14	CHP 17
12	M	12/08/14	FINAL REVIEW
	W	12/10/14	COMPREHENSIVE FINAL (CHP 10 thru 17)* 6:15 – 8:15PM

**KEY**

CHP	=	CHAPTER
M	=	MONDAY CLASS
W	=	WEDNESDAY CLASS
*	=	Bring Scantron