

DE ANZA COMMUNITY COLLEGE

FALL '14

ACCOUNTING 1A

M. BREEN

Instructor: Mia Breen

Class Hours: M-W 12:30- 2:45

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Office Hours: M-R 3:00- 4:00

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Recommended: Satisfaction of math requirement for graduation.

Required Course Materials:

HANDOUT PACKET – Available only in the De Anza Bookstore (Piggy on Front)

ACCOUNTING Ch 1-9 – 25th edition

Warren, Reeve, Duchac; Cengage Publ.

The 3rd week: **THE GROUP PROJECT** – Available only in De Anza Bookstore

Course Key- E-24YE2YPRGA95M

Course description:

The theory, practice, and procedures relating to the preparation and use of accounting records and reports with an emphasis on service and mercantile-oriented enterprises. This course concentrates on the Principles of Accounting, the usage of debits and credits, the analysis of business transactions, the completed counting cycle, the preparation of the basic financial statements, principles of inventory, the preparation of bank reconciliations, and the calculation and interpretation of basic financial analysis. (Chapters 1 – 9)

Student Learning Outcomes:

- 1) Demonstrate knowledge of double entry accounting for business transactions and adjustments.
- 2) Prepare, explain, and analyze an income statement, statement of owner's equity and balance sheet using GAAP and identify the various users of financial statements.
- 3) Identify ethical issues in an accounting context.
- 4) Analyze fundamental business concepts, how businesses operate and how accounting serves them.

Basis of Grade:	Points	% of Grade
Midterms - 3 @ 100 points each	300	60%
Other (see below)	100	20%
Final	<u>100</u>	<u>20%</u>
TOTAL POINTS	500	100%

Grading -Scale	Points	% of Total
A Grade	450-500	90-100 A+ = 100% A- = 90-93%
B Grade	400-449	80-89 B+ = 87-89% B- = 80-83%
C Grade	350-399	70-79 C+ = 77-79%
D Grade	300-349	60-69 D+ = 67-69% D- = 60-63%
F Grade	Below 299	Below 59

Midterms:

There will be four midterms. I will automatically drop the lowest midterm (not the final). 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.

Quizzes - 40 points

Chapter quizzes will not be announced. These in-class quizzes will be closed book and closed notes. There will be no makeup for missed quizzes. The quizzes will range in value from 7 to 10 points. There will be more than 40 points available throughout the quarter.

Homework - 40 points

Homework will be on-line and manually done. Both online and manual homework will be worth a maximum of 5 points. There will be one online HW per chapter and will be graded by the CengageNow. Manual homework will be accepted only on the assigned day during the first 15 minutes of class AND must be a **photo copy** of your original manual homework. There may be more than one manual homework per chapter for a maximum of 5 points per chapter. Again, there will be more than 40 points available to make your total of 40 points.

Project – 20 points

There will be one group project assignment due. You will be graded on your cooperation within the group and on the successful completion of the project by your group.

Important items:

Quizzes – Extra Credit

The on-line quizzes due the same day the chapter is assigned to be read are extra credit. There will be 9 quizzes and each will be graded by the homework online system. The quizzes are worth 5 points each. A maximum of 40 points is available in extra credit.

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.

Classmates names, phone #, email:

		Monday	Wednesday
WEEK 1	Sept 22 & 24	INTRODUCTION Greensheet Calendar CengageNow Ch 1 PowerPoint Read Ch 1 tonight	Ch 1 PowerPoint - Handout (Ch 1)
		HW - For Monday night Assignment Zero - EC Quiz Ch 1 (timed) (both on CengageNow)	HW - For Weekend Ch 1-Online HW and Ex. 7,9,12,13,15,17,18,20,26 - Ch 1 Pr. 4A
		Ch 1 HW	Ch 2 PowerPoint - Handout (Ch 2)
WEEK 2	Sept 29 & Oct 1	Ch 2 PowerPoint - Handout	
		HW - EC Quiz Ch 2 (timed) - Ch 2 online HW (both on CengageNow)	HW - For the weekend Ch 2 Ex. 2,6,7,11 thru 15 - Ch 2 Pr. 2A
		Ch 2 - HW	EXAM I (Ch 1-2) Bring Scantron
WEEK 3	Oct 6 & 8	GROUP PROJECT (Please purchase <u>before</u> class)	
		Review for Exam	HW - For the weekend - EC Quiz Ch 3 (timed) - Ch 3 online HW
WEEK 4	Oct 13 & 15	Ch 3 PowerPoint - Handout (Ch 3)	Ch 3 - HW
		GROUP PROJECT	Ch 4 - PowerPoint - Handout (Ch 4)
		HW - Ch 3 Ex. 1,3,6,8,10, 13,18,19,23,29 - Ch 3 Pr. 3A	HW - For the weekend - EC Quiz Ch 4 (timed) - Ch 4 online HW
WEEK 5	Oct 20 & 22	Ch 4 PowerPoint - Handout (Ch 4)	Ch 4 HW
		CLASS PROJECT	CLASS PROJECT DUE
WEEK 6	Oct 27 & 29	EXAM II (Ch 3 - 4) - Bring Scantron	NO CLASS
		HW - EC Quiz Ch 5 (timed) - Ch 5 online HW	HW - Ch 5 Ex. 1,2,3,4,7,8,25

		Monday	Wednesday
WEEK 7	Nov 3 & 5	Ch 5 - HW	Ch 6 - PowerPoint - Handout (Ch 6)
		Ch 6 - PowerPoint - Handout (Ch 6)	
		HW EC Quiz Ch 6 (timed) - Ch 6 online HW	HW - Ch 6 Ex. 2,4,8,19, 20,25,26,28,31 - Pr 3A (Perpetual) - Pr 3A (Periodic)
WEEK 8	Nov 10 & 12	HOLIDAY	Ch 6 - HW
			Ch 7 - PowerPoint - Handout (Ch 7)
		HW - Ch 6 Ex. 2,4,8,19, 20,25,26,28,31 - Pr 3A (Perpetual) - Pr 3A (Periodic)	HW - EC Quiz Ch 7 (timed) - Ch 7 online HW
WEEK 9	Nov 17 & 19	Ch 7 PowerPoint	Ch 7 HW
			EXAM III (Ch 5-7) Bring Scantron
WEEK 10	Nov 24 & 26	Ch 7 PowerPoint	Ch 7 HW
		HW - Ch 7 Ex. 2,3,5,7,8,11, 12,14,17,21 CP 3&4	HW - - EC Quiz Ch 8 (timed) - Ch 8 online HW
WEEK 11	Dec 1 & 3	Ch 8 PowerPoint - Handout (Ch 8)	Ch 8 - HW
			Ch 9 - PowerPoint - Handout (Ch 9)
		HW - Ch 8 Ex.2,10,12,14, 18,19,24,27	HW - EC Quiz Ch 9 (timed) - Ch 9 online HW
WEEK 12	Dec 8 & 10	Ch 9 - PowerPoint - Handout (Ch 9)	Ch 9 - HW
			EXAM IV (Ch 8-9) Bring Scantron
WEEK 12	Dec 8 & 10	Ch 1 - 9 Review for Final	FINAL WEDNESDAY 11:30 - 1:30 Regular Room Bring Scantron
		Study for Final	CONGRATULATIONS