

## **CLASS**

Accounting 1A – Financial Accounting

Fall 2014

Monday/Wednesday, 3:30 – 5:45 p.m.

Room L84

Course Website: <http://cengagenow.com>

**See login instructions below.**

## **INSTRUCTOR**

Dan Salah

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Office Hours: M/W 5:30 – 6:20 p.m., T/T 2:30 – 3:20 p.m.

Office Location: F-51H

## **STUDENT LEARNING OUTCOMES**

1. Demonstrate knowledge of double entry accounting for business transactions and adjustments and prepare, explain and analyze financial statements using GAAP.
2. Analyze fundamental business concepts, how businesses operate, how accounting serves them and identify ethical issues in an accounting context.

## **REQUIRED TEXTS AND SUPPLIES**

1. Internet Access is required to complete this class.
2. Calculator (Cell phones are not allowed, so get an actual calculator. Also, make sure to turn off your cell phone during class.)
3. Accounting, 25<sup>th</sup> Edition, Warren, Reeve & Duchac; Cengage

Best Option for Textbook: Buy one-third (Chapters 1-9) of the book from the Bookstore in loose-leaf format for about \$60. This option includes a registration code for the required online Internet access to CengageNow (<http://cengagenow.com>) which is good for 100 days. Homework will be completed online at CengageNow. When you take Accounting 1B and 1C, you will need to buy the remaining two-thirds of the text.

**NOTE: Be careful when buying a used textbook or a textbook from any source other than the De Anza Bookstore or the bookstore across the street. It likely will not come with a valid registration code for CengageNow in which case you will need to purchase the code separately.**

## **CengageNow Registration**

### **Registration**

1. Connect to <http://login.cengagebrain.com/course/E-24YE2JMHNALU6>
2. Follow the prompts to register your CengageNOW course.

## **Payment**

If you purchased your textbook from the De Anza College bookstore, then simply use the access code from the book you bought to register. No further payment is necessary.

If you did not buy a book, there is a purchase option online. It is not any cheaper than buying the actual text from the bookstore, and you only get an e-book, so I recommend buying an actual text.

Free Trial: If you are unable to pay at the start of the semester you may choose to access CengageNOW during your free trial. After the free trial ends you will be required to pay for access. Please note: At the end of the free trial period, your course access will be suspended until your payment has been made. All your scores and course activity will be saved and will be available to you after you pay for access.

If you already registered an access code or bought CengageNOW online, the course key to register for this course is: E-24YE2JMHNALU6

## **Course Objectives**

This is the first course in a three course series at De Anza College (1A, 1B & 1C). The first two courses cover financial accounting and the third course deals with managerial accounting. Accounting is the “language of business” and can be thought of as an information system that provides reports to stakeholders about the economic activities and condition of a business. Accounting 1A will cover the accounting cycle, accounting systems, internal controls, merchandising businesses, and the balance sheet accounts Cash and Receivables.

## **Course Structure**

This is a lecture course. The lecture period will be used to introduce new topics and to review student assignments. To optimize classroom time, it is important to prepare for class BEFORE class. As a rule of thumb, two hours outside of class are needed for every hour in class.

## **Grading**

Your grade will be assigned according to the following scale:

A+	98 – 100%
A	93 – 97 %
A-	90 – 92%
B+	87 – 89%
B	83 – 86%
B-	80 – 82%
C+	77 – 79%
C	70 – 76%
D	60 – 69%
F	0 – 59%

Your final grade will be based on the following point values:

<u>Assignment</u>	<u>Points</u>
Final Exam	200
3 Mid-terms	200 (100 points each, lowest mid-term dropped)
Homework	100 (9 chapters @ 15 points each, max. of 100 pts.)
Attendance	100
In-class projects/Quizzes	50 (maximum of 50 pts., but may be less)
Total	650

The comprehensive final exam is mandatory. No make-up exams will be permitted, including the mid-terms and final. Since the lowest mid-term grade is dropped, if you miss a mid-term it will automatically be dropped as your lowest score.

Homework assignments are posted on the class website. The assignments are also completed on the website, and automatically graded. Make sure to carefully follow all the instructions for each assignment. For example, if the problem says DO NOT include commas in your answers, then don't. The computer can't tell that you answered the question correctly except for the commas. Note that you will have only 1 attempt to answer each homework question, but you can check you answer as many times as you like, so there is no reason that you should not get 100% on the homework assignments. Assignments and due dates will be posted to the website. Late assignments will NOT be accepted.

There will be unannounced quizzes and in-class assignments during the quarter. There are NO make-up quizzes or in-class assignments.

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will not be tolerated. Cheating and plagiarism will result in a failing grade for either the exam/assignment or for the entire course. The Business Division Dean will also be notified in writing. All written work must be your own original work except where you quote others with proper attribution. Failure to do so will be treated as plagiarism. Disruptive behavior is also not acceptable. Students who behave in a disruptive manner will be dropped from the course, at the discretion of the instructor.

Regular attendance is expected. Once you are enrolled in the class, you will NOT be dropped based on attendance. **If you need to drop the course, it is your responsibility to do so.** If you are enrolled in the class after the final drop date, then you will receive an appropriate grade. **The last date to drop with a "W" is November 14th.**

<b>Accounting 1A</b>				
<b>Course Timeline</b>			<b>Room: L84</b>	
<b>Monday/Wednesday 3:30 - 5:45 p.m.</b>			<b>These dates/topics may change!</b>	
<b>Week 1</b>	<b>Date</b>	<b>Topic</b>	<b>Reading</b>	<b>Homework Assignments</b>
Monday	22-Sep-14	Intro. To Accounting & Business	Chapter 1	
Wednesday	24-Sep-14	Intro. To Accounting & Business	Chapter 1	See course website.
<b>Week 2</b>				
Monday	29-Sep-14	Analyzing Transactions	Chapter 2	
Wednesday	1-Oct-14	Analyzing Transactions	Chapter 2	See course website.
<b>Week 3</b>				
Monday	6-Oct-14	The Adjusting Process	Chapter 3	
Wednesday	8-Oct-14	The Adjusting Process	Chapter 3	See course website.
<b>Week 4</b>				
Monday	13-Oct-14	<b>1st Exam (Chapters 1-3)</b>	<b>N/A</b>	
Wednesday	15-Oct-14	Completing the Accounting Cycle	Chapter 4	
<b>Week 5</b>				
Monday	20-Oct-14	Completing the Accounting Cycle	Chapter 4	See course website.
Wednesday	22-Oct-14	Accounting Systems	Chapter 5	
<b>Week 6</b>				
Monday	27-Oct-14	Accounting Systems	Chapter 5	See course website.
Wednesday	29-Oct-14	Merchandising Businesses	Chapter 6	
<b>Week 7</b>				
Monday	3-Nov-14	Merchandising Businesses	Chapter 6	See course website.
Wednesday	5-Nov-14	<b>2nd Exam (Chapters 4-6)</b>	<b>N/A</b>	
<b>Week 8</b>				
Monday	10-Nov-14	<b>Veterans Day</b>	<b>N/A</b>	
Wednesday	12-Nov-14	Inventories	Chapter 7	
<b>Week 9</b>				
Monday	17-Nov-14	Inventories	Chapter 7	See course website.
Wednesday	19-Nov-14	SOX, Internal Control, and Cash	Chapter 8	
<b>Week 10</b>				
Monday	24-Nov-14	SOX, Internal Control, and Cash	Chapter 8	See course website.
Wednesday	26-Nov-14	Receivables	Chapter 9	
<b>Week 11</b>				
Monday	1-Dec-14	Receivables	Chapter 9	See course website.
Wednesday	3-Dec-14	<b>3rd Exam (Chapters 7-9)</b>	<b>N/A</b>	
<b>Finals Week</b>				
Monday	8-Dec-14	Review Exam 3, Prepare for Final	N/A	
<b>Thursday</b>	11-Dec-14	<b>Final Exam (Comprehensive)</b>	<b>Final Time is 4 - 6 p.m.</b>	