

**Course Contract (syllabus)\*\***  
**Accounting 1A-Financial Accounting I**, Online section-64z  
**Spring 2015 (Catalyst\* and CengageNow\*)**

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**\*Catalyst (<https://catalyst.deanza.edu>)** is the De Anza College-maintained online learning management system and free of charge to all enrolled students. Each term, on the first day of class, the DLC office will register you to Catalyst with your enrollment info from the college admissions and records office. Professor-created lecture notes, media files, demo cases, discussion topics, and many other learning resources are available at the class Catalyst site.

**\*CengageNow (<http://cengagenow.com>)** is the Cengage publishing corporation's own learning system. All students have to purchase a unique access code (from Cengage or from other venues like college bookstores) and use the access code to log into the specified class site (specific course key ID listed below). E-lectures, e-books, video, audio, and various types of learning aid interactive tools and study resources (in addition to e-book) are available to you 24/7 to help you learn at your own pace and work around your schedule.

CengageNow (Acct.1A online section Spring 2015) login page:

<http://login.cengagebrain.com/course/E-24YE327TL2RR6>

- CengageNow **Course ID Key** (Not an Access Code) for Acctg.1A online section-64z Spring 2015: **E-24YE327TL2RR6**

**Note: Please use your college enrollment roster name (same as your college official transcript name) when you create your user name at your CengageNow account.**

**CengageNow Access code:** Each student must obtain a valid CengageNow **access code** first before using the Course Key noted above. An access code can be purchased directly from the Cengage Corporation or through the purchase of a new textbook (access code is included in the book). The full e-book version of the same textbook is already included in your class CengageNow account purchased. Again, once you access to your Cengage account, full access to all e-book pages will be available to you without an additional charge. (Please also read "required textbook" section of this syllabus).

This is an online course. **Online courses require substantial motivation and self-discipline.** Course work (homework, quiz, exams) must be completed by the due dates. There are no exceptions for late work. Two websites are used in the course: Catalyst and CengageNOW. The **FINAL EXAM must be taken in person on the De Anza campus.** (See below for more detailed information.)

## **14 Words COURSE DESCRIPTION:**

*Study of Business Events and the Effects of Economic Transactions Reported on Financial Statements.*

## **COURSE OBJECTIVES:**

The primary objective of this course is to develop students' **ability to understand and use accounting information effectively in making economic decisions.** (Analyzing and communication accounting information that is useful for decision-making)

Accounting is too important to managers, organizations, and societies to be left to accountants alone. Accounting information is often a basis for decisions. Accounting reports are often the basis on which the effectiveness of stewardship decisions and actions are evaluated.

This introductory financial accounting course provides instruction in the theory and practice of accounting applicable to the recording, summarizing, and reporting of business transactions for external reporting and other external uses. Subject matter includes coverage of asset valuation, revenue and expense recognition, and appropriate accounting for asset, liability, and capital accounts. This course will be essential and useful "business language" for all business majors and anyone who is engaged in any type of business activities.

*“Tell me, I’ll forget  
Teach me, I remember  
Engage me, I learn.”  
- Chinese proverb*

## **COURSE REQUIREMENTS AND EXPECTATIONS:**

Because this is an online course, all work will be completed online except for a mandatory **comprehensive Final exam** that is **taken on campus on the specified/publicized date and time only.**

Requirements are:

**(1) Thorough chapter reading and completion of exercises, problems, and chapter quizzes using the CengageNow course management system.** (CengageNow system information and Course Key number, stated above)

**(2) Completion of a comprehensive problem** available on the Catalyst site in PDF format. **Please bring your completed and printed-out copy of the Comprehensive Problem to the Final exam site on the final exam date.**

**(3) Take a comprehensive on-campus in-person Final exam covering 9 chapters.**

**(4) Participate in class discussions (online) via Catalyst.** (Catalyst URL stated above. Upon completion of your college course registration, the college will create your Catalyst account for enrolled students by the first day of each term.)

## ONLINE COURSE MANAGEMENT SYSTEMS

De Anza accounting department is using a course management system called **CengageNow** (textbook publisher supported system) for **all** sections of **Accounting 1A, 1B, and 1C** courses. This system is rich in audio, visual presentations, online graded assignments and assessment quizzes. Unfortunately, CengageNow does not include course communication systems, such as class discussions, class announcements, student-to-student communication tools, nor topical discussion forum features.

For communication we will use **Catalyst** the De Anza College supported system. This will allow students access to the professor's lecture notes, class notes, learning resource materials as well as participate in forums where questions/comments may be posted. Once a student completes college course registration, the admissions office will forward the student's information to Catalyst. However, CengageNow requires students to register at their site with individual access code (included with new textbook or purchased at the publisher's website).

For the **Catalyst** and **CengageNow** login links and to start working with CengageNow textbook assignments, use the appropriate links established at the beginning of this syllabus.

**Note: you will not be able to login to College Catalyst until first day of the term.**

### REQUIRED Textbook (or e-book) Purchase Options (Acct 1a/1b/1c):

**Title of textbook (Acct 1a/1b/1c):** *ACCOUNTING 25th Ed.*, Carl S. Warren; James M. Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers: a hard-cover textbook contains a total of 26 chapters; De Anza **Accounting 1A course portion of the book: ch.1-ch.9, 1B course portion of the book: ch.10-ch.17, and 1C portion of the book: ch.18-ch.26. (Total 26 chapters).**

### Textbook purchase options (3):

**Option A:** **Buy one-third** of the book from De Anza (or local) Bookstore in loose-leaf format. This option includes a quarter-long ACCESS CODE for the required online Internet access to CengageNOW. Homework, quizzes, and other tasks will be completed online at CengageNOW. This is probably the most straightforward and economical option. You should save your proof of purchase in case you are unable to complete the course. You may be able to get a replacement code from De Anza in the future if you drop or fail the course and you end up retaking it.

**Option B:** Buy directly from CengageNOW. You can buy ACCESS CODES with varying time limits and also full copies of the text. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework, quizzes and tasks. Be sure to save your proof of purchase. If you follow this Option, be sure to use the special Cengage/De Anza microsite to purchase access. This may save you significant money compared to other Cengage online purchase pages.

Go to <http://www.cengagebrain.com/micro/deanzaacct25e> for the microsite. Remember, this code is only for online access...e-book only...no hardcopy text.

**Option C:** Buy the entire textbook from another source. In this case, you will still need to buy the ACCESS CODE for online access. This is probably the most expensive option.

*CengageNOW registration hints: You will be given a class COURSE KEY. Be sure to record your login and password in a safe place.*

*If you are using CengageNOW for the first time, please use your college roster official name...the same name you used when you enrolled at De Anza.*

### How to access your CengageNOW course:

**Accounting 1A, Spring 2015 -section 64z -online course. Start Date: 04/06/2015.**

1. Connect to <http://login.cengagebrain.com/course/E-24YE327TL2RR6>
2. Follow the prompts to register your CengageNOW course.

If you already registered an access code (purchased online) or bought CengageNOW code as a part of college bookstore custom packaged book, the **course key** to register for this course is:

**E-24YE327TL2RR6**

### Helpful Suggestions re: CengageNow Catalyst assignments:

1. To maximize your potential for a good grade, I recommend that you keep up with the reading and complete those homework assignments specified at both Catalyst and CengageNow, participate in the class discussions online as often as you can. Accounting is difficult if you do not read and study the chapters. Try not to get behind. It is difficult to catch up.
2. Each chapter has several end-of-chapter exercises and problems assigned. You will have access to work on all these assignments 24/7, with a specific due date.
3. All assignments will have deadlines. Watch these carefully. They are not accepted after the deadline! All due dates/times are posted at the site.
4. There are chapter “learning check tools” associated with every chapter in CengageNow. These learning activities are a quick check to see if you understand the material. They will also help you to study for the exams.
5. There are also interactive multi-media learning tutorials for each chapter as well as e-book and e-lecture clips at the site. These are an excellent narrated review of key chapter objectives.

### COURSE ADMISSION AND WITHDRAWAL:

Please register for this course through De Anza College first. **All students must be officially registered.** Registering to the CengageNow site does NOT make you a registered student in the course; it only allows you access to assignments, quizzes, and participation in discussions. You must register for this course through the college and then setup a CengageNow account with a user name and password.

It is **your responsibility to withdraw from the course**; otherwise the appropriate grade will be assigned to your official college transcript at the end of the term. Please notify your instructor if you drop from the course. However, any enrolled students who have not done any course work (or course site registrations) by the end of State required class census due date, all “no activity” students will be identified as “**no show**” students.

**Dropping “No Show” students:** Title 5, section 58004(c) requires that “each district, by the end of the business of the day immediately preceding the census date, drop all students who are inactively enrolled in the course.”

## Tentative Weekly Course Calendar-Accounting 1A

### Note:

- End-of-chapter **homework assignments** will be posted by chapter at the **CengageNow** class site and available 24/7 with specified due date/time.
- Thorough chapter **reading** should be completed prior to doing the case analysis, assigned questions, papers, and homework.
- **Instructor’s lecture notes, chapter outlines, PowerPoint slides, mini-cases, relevant real-world examples, news articles, and other study aid materials** such as audio/visual files will be available at the **Catalyst** site, in the “resources” area topic by topic.
- **Please plan to spend 12-16 hours or more per week, reading the text, study instructor’s lecture notes, class notes, chapter slides, listening to chapter audio/video instructional materials/learning resources, and completing the online assignments.**

The following schedule is subject to change; it may be adjusted to reflect student learning and class progress.

### Week 1:

- Course Intro/ all students must be registered at **both Catalyst (De Anza College, free of charge to all enrolled students)** and **CengageNow (Cengage Corp.)** to begin great and exciting learning process to takeoff. **Begin reading Ch.1, study Catalyst multi-media learning resources, and CengageNow study tools and other learning resources prepared for your own learning.**

### Week 2:

- **Chapter 1 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

### Week 3:

- **Chapter 2 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

### Week 4:

- **Chapter 3 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

#### Week 5:

- **Chapter 4 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)
- **Download and start the Accounting 1A comprehensive problem.**

#### Week 6:

- **Chapter 5 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

#### Week 7:

- **Chapter 6 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

#### Week 8:

- **Chapter 7 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

#### Week 9:

- **Chapter 8 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

#### Week 10:

- **Chapter 9 assignments** (specific chapter exercise questions and quiz questions listed at our **CengageNow** course site. Assignments listed on **Catalyst** include: online discussion topics for each chapter. Please take advantage of a great deal of 24/7-study aid/guide learning resources at the class Catalyst site as well.)

#### Week 11:

- Comprehensive Review for Final Exam.
- Complete the course assigned Comprehensive Problem.

#### Week 12: (Final Exams week for College)

- **Final Exam on-campus: Friday, June 19, 5:00 - 7:00 pm. @ ADM119 (classroom#119 on Administration building on campus)**

#### **Important note regarding responsibility for all online assignments:**

Instructor will be checking both of your **CengageNow** site assignment activity and **Catalyst** Forum discussion activity frequently. Students that are not current with the assignments may be dropped. However, it is **student's responsibility to drop if student does not intend to**

**complete the class. If student neglects her/his responsibility, the student will receive the appropriate letter grade for the work completed.**

**On-Campus / In-person Final Comprehensive Exam:**

**Date: Friday, June 19, 2015**

**On-campus classroom:** ADM #119 (classroom # 119 of Administration building on our Cupertino campus).

**Time: 5:00pm. - 7:00pm.**

The on-campus final exam is comprehensive and is approximately 50% objective and 50% short essay/problems. The final is closed book and individual work. Please bring a Scranton form. Photo identification for the final will be required. Also, please remember bring your completed hard copy **Comprehensive Problem** to the final exam.

**ASSESSMENT OF STUDENT ACHIEVEMENT:**

- **CengageNow** HW assignments by chapter including chapter quiz. **(Critical portion of grade in terms of optimal learning progress)**----- **40%**
  - **Catalyst Discussion Forum postings by topic**----- **10%**
  - Comprehensive **Final Exam** on campus----- **40%**
  - Comprehensive Problem\* (bring your completed copy to final)----- **10%**
- Total: 100%**

\***Comprehensive problem** will be available to download via CengageNow. You will bring the completed problem (**manually completed**) to the final exam.

Grade range: A grade = 90%-100%, B grade = 80%-89%, C grade = 70%-79%  
D grade = 60%-69%, F grade = below 60% (+ and – will be refined with a range).

**Statement on Academic Integrity:**

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated. Cheating may appear to be a tempting short-run solution to a problem. In the long run though, those who cheat, really cheat themselves. You are in college to learn something that will be helpful later in life. If you fail to learn it, then you will have problems later on. In addition, the business and accounting world certainly does not need more dishonest people. **Cheating and plagiarism** is treated very seriously in this course and will result in a failing grade for either the particular exam/assignment or for the entire course. Both Business Division Dean and the Campus Judicial Affairs Officer will also be notified. This notification will result in a permanent record, which may affect your future academic and professional career. 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. Some written work may be submitted to Turnitin.com to test for originality. **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.**

**Key to Successful Learning is Pre-class session preparation:**

**If you come to class (online or in-class) prepared but confused, you may not feel comfortable, but there is good chance you will leave with closure on most of the session learning objectives.**

**By contrast, if you come feeling comfortable but not prepared, there is good chance that you will leave totally confused.**

**About the Instructor, Christopher Kwak, CPA, CFE\*, CFF\*:**

Professor Kwak is a licensed CPA in the state of California with over 20 years of industry experience in major firms such as Hewlett Packard (HP), PriceWaterhouseCoopers, and Chevron USA, specializing in cost management, financial reporting, mergers & acquisitions, and forensic accounting. Professor Kwak has held many positions at HP including senior corporate Internal Auditor, senior financial analyst, business control manager, and division Controller. He also worked as a senior associate and an audit manager at PriceWaterhouseCoopers, one of the Big Four international accounting/consulting firms, specializing in Mergers & Acquisitions, Financial Reporting, Business Litigation and Investigation services, and Start-up and Emerging business advisory services.

**Current academic postings & professional affiliations:**

- Full-time faculty member at **De Anza College Business-CS Division.**
- Adjunct Professor of Accountancy at **Santa Clara University Leavy School of Business – Graduate School MBA program**
- Adjunct Professor of Accountancy at **S.F. Golden Gate University.**
- Adjunct Professor of Accountancy at **Saint Mary's College of California.**
- A CPA member, American Institute of Certified Public Accountants (AICPA).
- A CFF member, AICPA, Certified in Financial Forensic (CFF).
- A CFE member, Association of Certified Fraud Examiner (ACFE).

\*CFE, Certified Fraud Examiners, a license issued by ACFE (International Association of Certified Fraud Examiners, World Headquarters in Austin Texas)

\*CFF, Certified Financial Forensics, a license issued by AICPA (American Institute of Certified Public Accountants, national headquarters in New York City)

**As a teaching professor, professor Kwak would like to encourage you be a passionate and life-long learner in your “Active Learning” (John Dewey, the father of experiential and active learning) life journey.**

I hope you will greatly benefit from this course. If I can be of assistance during the term, please contact me. Have an enjoyable and successful term.



## **Cengage Learning (CengageNow) Technical Support Contact Information for students:**

- **Phone: 800-354-9706 press option 5 and option 1**
- **Live Chat or email support:**  
**<http://cengage.com/support>**

**\*NOTE: This Course Contract (Syllabus) represents a contractual agreement. Enrolled Students are responsible for reading this entire Syllabus and abiding by all provisions identified in this official document. Student registration in this course signifies acceptance of all requirements, terms, and conditions.**