

# DE ANZA COMMUNITY COLLEGE

FALL '14

ACCOUNTING 1A

M. BREEN

Instructor: Mia Breen

Class Hours: M-F 11:30- 12:20

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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 3<sup>rd</sup> week: **THE GROUP PROJECT** – Available only in De Anza Bookstore

**Course Key- E-24YE588TK9ML2**

## 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>
<b>TOTAL POINTS</b>	<b>500</b>	<b>100%</b>

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:**

**ACCOUNTING 1A M-F 11:30  
CALENDAR**

	Monday	Tuesday	Wednesday	Thursday	Friday
WEEK 1	Intro - Green Sheet - Calendar - Cengage Now	CH 1 - Power Point - Game	CH 1 - Power Point - Ch 1 Handout	CH 1 Power Point	CH 1 Manual HW
	HW - CNow - Assign 0	HW - Read Ch 1 CNow - Assign 0 CNow - EC Ch1	HW - Ch 1 - Cnow HW Ch 1	HW - Ch 1 - Ex.7,9,12,13,15,17,18, 20,26	HW - Ch 1 - Pr. 4A
WEEK 2	CH 2 - Power Points	CH 2 - Power Points - Ch 2 Handout	CH 2 - Power Points - Ch 2 Handout	CH 2 Manual HW	CH 2 Manual HW
	HW - Read Ch 2 - Cnow EC Ch 2	HW - Ch 2 Cnow HW Ch 2	HW - Ch 2 - Ex. 2,6,7,11 thru 15	HW - Ch 2 -Pr. - 2A	Review CH 1 & 2
WEEK 3	<b>EXAM I M/C</b>	<b>EXAM I Problems</b>	<b>Review Exam</b>	<b>GROUP PROJECT</b>	CH 3 - Power Points
	Review CH 1 & 2 <b>Purchase Group Project</b>	Review CH 1 & 2 <b>Purchase Group Project</b>	<b>Purchase Group Project</b>	HW - Read Ch 3 CNow - EC Ch 3	HW - Ch 3 Cnow HW Ch 3
WEEK 4	CH 3 - Handout Ch 3	CH 3 - Handout Ch 3 - Manual HW	CH 3 - Manual HW	<b>GROUP PROJECT</b>	CH 4 - Power Points
	HW - Ch 3 Ex. 1,3,6,8,10,13,18,19, 23,29	HW - Ch 3 - Pr. 3A	HW - Read Ch 4 CNow - EC Ch 4	HW - Ch 4 Cnow HW Ch 4	HW - Ch 4 Ex. 2,5,8,12,14,17,18,22
WEEK 5	CH 4 - Power Points	CH 4 - Handout Ch 4	<b>GROUP PROJECT</b>	<b>GROUP PROJECT</b>	<b>Project Due</b>
	HW - Ch 4 Pr. 1A	Review			Review CH 3 & 4
WEEK 6	<b>EXAM II M/C</b>	<b>EXAM II Problems</b>	<b>HOLIDAY</b>	CH 5 - Power Point	<b>Review Exam</b>
	Review CH 3 & 4	Review CH 3 & 4	HW - Read Ch 5 CNow - EC Ch 5	HW - Ch 5 Cnow HW Ch 5	