

DE ANZA COMMUNITY COLLEGE
WINTER 2016 ACCOUNTING 1A T. RATCHFORD

Instructor: Tim Ratchford Class Hours: Tu-Th 2:00- 4:15 L84

Phone: (408) 529-5368 Office Hours Tu-Th 4:15- 4:45 L84

Office:

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Recommended: Satisfaction of math requirement for graduation.

Required Course Materials:

ACCOUNTING Ch 1-9 – 26th edition

Warren, Reeve, Duchac; Cengage Publ.

Course Code E-Y84EYPHXQCW63

Course description:

Theory, practice, and procedures relating to the preparation and use of accounting records and reports. 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 - 4 @ 100 points each	400	67%
On-Line homework & quizzes	50	8%
In-Class problems & exercises	50	8%
Final	<u>100</u>	<u>17%</u>
TOTAL POINTS	600	100%

Grading -Scale	Points	% of Total
A Grade	540-600	90-100
B Grade	480-539	80-89
C Grade	420-479	70-79
D Grade	360-419	60-69
F Grade	Below 360	Below 60

Midterms & Final:

You must be on time for all exams. No one will be admitted who is more than 10 minutes late to class for either a midterm or the final. There will be four midterms. 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.

Important items:

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: