

De Anza College  
Accounting 1B – Financial Accounting (2<sup>nd</sup> quarter)  
PREREQUISITE: Accounting 1A  
Office/Office Hours: F 51n/ MTu 11:30am to 12:20pm and WThF 8:35 to 9:25am.

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## REQUIRED TEXTS AND SUPPLIES:

1. **ACCOUNTING 25th Ed.**, Carl S. Warren; James M. Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers

### TEXT PURCHASE OPTIONS:

**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 and some quizzes will be completed online at CengageNOW. When you take Accounting 1C you will buy additional loose-leaf text pages and an additional quarter-long ACCESS CODE. 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 and quizzes. 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. Also be sure to record your login and password in a safe place. When you register, please use your official name...the name you used when you enrolled at De Anza. This will help make sure that you get credit for all of your work.*

2. Internet access required to complete assignments.
3. Calculator (Cell phones and other electronic devices are not allowed during class unless being used for class work. Please turn phones off while in class.)

## STUDENT LEARNING OUTCOMES:

1. Demonstrate a knowledge of the users of accounting information and forms or business ownership, risks and capitalization of each and prepare, analyze and evaluate the financial structure of a firm using corporate financial statements (and include the statement of cash flows).
2. Analyze and evaluate the capitalization of a firm using debt and equity and apply net present value methodology to the analysis.

## COURSE OBJECTIVES:

This course in financial accounting is a continuation of Accounting 1A. The course will cover fixed assets, payroll and current liabilities, corporations & partnerships, long-term liabilities, investments, cash flows, and financial statement analysis.

## 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 one hour in class. The class will also include both short term one-day group projects and longer group projects.

## STUDENT EVALUATION:

De Anza College has now converted to a plus/minus grade system. 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+ 67-69%, D 63-66%, D- 60-62%, F 0-59%. Grades in this course are earned by student efforts...not “given” by the instructor based on student needs.

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

<u>Description</u>	<u>Points</u>	<u>% of Total</u>
Midterm exams (3)	300	75%
Lowest midterm exam is dropped	<100>	<25%>
Total midterm points	200	50%
Homework, group projects & quizzes	100	25%
Comprehensive Final Exam	100	25%
Total Course Points	400	100%

The comprehensive final exam is mandatory. Homework assignments will include textbook problems and may include timed quizzes done on Cengage. Assignments and due dates will be posted and are due as scheduled. Late assignments will NOT be accepted. There may also be unannounced in-class quizzes during the quarter. There are absolutely NO make-up quizzes; however, the lowest in-class quiz score will be dropped. There will be impromptu one-day group projects. There are NO make-up one-day projects, although the lowest one-day group project score will also be dropped. Photo identification will be required for exams. There are NO make-up midterm exams; however, the lowest midterm exam score will be dropped. Punctuality is important in accounting; therefore assignments must be turned in on time. Also, on exam days points will be deducted for late arrival to class. You will be given a secret code so that grades can be published. The grades will be posted on the <http://www.cpascott.com/> website so that you can monitor your progress. There is a “statute of limitations” on grade corrections and changes. If you notice a problem, notify the instructor immediately. All requests for grade changes must be made within two weeks of the original posting of the assignment/test grade. No changes will be made after two weeks!

Extra credit will be available throughout the quarter; however, there are important limitations. Extra credit can NOT increase your grade from an A to an A+. Also, if you have earned less than a D+ (less than 67%) on all other work excluding extra credit, then NO extra credit will be allowed. In other words, if you have earned a D without regard to any extra credit, then extra credit can NOT be used to increase your grade to a passing score. Extra credit is a privilege...not a right. Any and all extra credit may be disallowed based on instructor discretion. Reasons that extra credit may be disallowed include, but are not limited to, failure to follow extra credit assignment instructions exactly.

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated. (Even having an unused cell phone out on your desk during an exam is considered cheating...minimum penalty is 10% reduction in exam grade.) 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. The Business Division Dean and the Campus Judicial Affairs Officer will also be notified by letter. 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. Written work will be submitted to Turnitin.com to test for originality. Disruptive behavior is not permitted. Disruptive behavior is determined at the discretion of the instructor and may include talking your classmates during lectures. Students disrupting the class will be referred to the Business Division Dean and the Campus Judicial Affairs Officer for discipline.

Regular attendance is expected. Once you are enrolled in the class you will not be dropped based on attendance. However, registered students who do not attend the first class meeting will be dropped as “no-shows”. If you need to drop the course or any related lab, 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. Check the schedule of classes for the last day to withdraw with a "W". This date should be Friday, February 27, 2015.