

CLASS

Accounting 1B – Financial Accounting

Spring 2015

Tuesday/Thursday, 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 3:00 – 3:50 p.m., T/Th. 5:30 – 6:20 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, 25th Edition, Warren, Reeve & Duchac; Cengage

Best Option for Textbook: Buy one-third (Chapters 10-17) of the book from the Bookstore in loose-leaf format. 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.

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

Register for our class section using the course key: E-24YEYL7U537JN.

The easiest way is to simply click on the following link:

<http://login.cengagebrain.com/course/E-24YEYL7U537JN>

Course Objectives

This is the second 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.

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 (8 chapters @ 15 points each, max. of 100 pts.)
Attendance	100
In-class projects/Quizzes	50 (Maximum of 50 pts.)
Total	650 (This depends on in-class projects/quizzes)

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 your work before submitting, 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 May 29th.**

Accounting 1B

Course Timeline

Tuesday/Thursday 3:30-5:45

Week 1	Date	Topic
Tuesday	7-Apr-15	Fixed & Intangible Assets
Thursday	9-Apr-15	Fixed & Intangible Assets
Week 2		
Tuesday	14-Apr-15	Current Liabilities & Payroll
Thursday	16-Apr-15	Current Liabilities & Payroll
Week 3		
Tuesday	21-Apr-15	Partnerships & LLCs
Thursday	23-Apr-15	Partnerships & LLCs
Week 4		
Tuesday	28-Apr-15	1st Exam (Chapters 10-12)
Thursday	30-Apr-15	Corporations
Week 5		
Tuesday	5-May-15	Corporations
Thursday	7-May-15	Long-Term Liabilites
Week 6		
Tuesday	12-May-15	Long-Term Liabilites
Thursday	14-May-15	Investments & Fair Value
Week 7		
Tuesday	19-May-15	Investments & Fair Value
Thursday	21-May-15	2nd Exam (Chapters 13-15)
Week 8		
Tuesday	26-May-15	Statement of Cash Flows
Thursday	28-May-15	Statement of Cash Flows
Week 9		
Tuesday	2-Jun-15	Financial Statement Analysis
Thursday	4-Jun-15	Financial Statement Analysis
Week 10		
Tuesday	9-Jun-15	3rd Exam (Chapters 16-17)
Thursday	11-Jun-15	Review 3rd Exam
Week 11		
Tuesday	16-Jun-15	Review for Final
Thursday	18-Jun-15	Final Exam (Chapters 10-17)

Finals Week

No Class During Finals Week!

Room: L84

These dates/topics may change!

Reading	Homework Assignments
Chapter 10	
Chapter 10	See course website.
Chapter 11	
Chapter 11	See course website.
Chapter 12	
Chapter 12	See course website.
N/A	
Chapter 13	
Chapter 13	See course website.
Chapter 14	
Chapter 14	See course website.
Chapter 15	
Chapter 15	See course website.
N/A	
Chapter 16	
Chapter 16	See course website.
Chapter 17	
Chapter 17	See course website.
N/A	
N/A	
N/A	