

Financial Accounting I – ACCT-001A12 CRN 42248 SPRING QUARTER 2015

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Office Hours: Mon/Wed 11:30am-12:20pm

Tues/Thur 11:30am-12:00pm
5:30pm -6:00pm

Class Times: TTH: 6 :00:-8:15am Class Room: G6

COURSE MATERIALS

<http://books.fhda.edu/>

Phone: 408-864-8455

Purchase at the De Anza College Bookstore:

25th ed Accounting, (Warren etc, Cengage Publishing)

1. The book is by Warren and has a web component. You need to purchase the book from the bookstore to get the online code for the course.
2. Calculator, paper.

Course Description:

This is a transferable course for business and accounting students. The main focus of the course is to apply accounting concepts to the needs of business. As such, the course is concerned with the development and use of accounting information for decision making. Topics include the development and interpretation of financial statements, the accounting cycle, accounting systems and internal control, and cost flows of inventory.

Student Learning Objectives:

1. Demonstrate a 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 issues in an accounting context.
- 3.

I. Course Prerequisite: None

II. Course Policy

A. Class Attendance

You will both need and be expected to attend all class meetings. After the first week of classes I will not monitor your attendance. **It is your responsibility** to keep up with the assignments and monitor your progress.

IMPORTANT DATES: April 19 is the last day to drop with no grade on your record. May 29 is the last day to drop with a W grade. **IT IS YOUR RESPONSIBILITY TO DROP THE CLASS.**

B. Homework Assignments

Homework is for your own benefit. The online homework assignments will be graded online and the solution will be presented after 3 attempts to correctly perform the assigned problems. Homework should be completed before the class for which it is assigned, as homework often serves as a basis for classroom discussions.

C. Exams, quizzes and homework

Course grades are determined **by three midterm examinations** and a **final examination**. **In addition there will be 9 online quizzes worth 10 points each, maximum points allowed are 70.** Student grades will be based on the three highest midterm scores, the quiz scores, homework, plus the final examination. Since students are allowed to drop the lowest midterm score there will be **no make-up** examinations. If an exam is missed, the grade on that exam will be a zero and will be dropped as the lowest score. **The final exam is cumulative and will not be dropped under any circumstances.**

D. Academic Standards

Students majoring in accounting need to begin learning professional & ethical behavior. Professional behavior includes treating classmates and your professors with respect. It also means that you should approach your work in this class as diligently as you would perform on the job. Faculty will make every reasonable effort to foster honest academic conduct in their courses.

Cheating and plagiarism in ANY form will NOT be tolerated. Cheating and plagiarism will result in a failing grade for either the particular exam/assignment or for the entire course. The Business Division Dean will be notified by letter.

E. Course Grading

Total points available in the course add to 400. **There will be no negotiation of grades due to how close you are to the next grade.** It is your responsibility to be sure you are earning all the points to receive the grade you desire. Grades will be assigned as follows:

Class homework and in class assignments	50 Points	12.5%
Quizzes (9 @10 points each) Online and in class	70 Points	17.5%
Midterms (3 @ 75 points, lowest dropped)	150 Points	37.5%
Final Examination	130 Points	32.5%
Total	400 Points	100 %

Grade 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%

HOMEWORK ASSIGNMENTS and Exams

Week Of	Topic	Reading Assignment	Homework Assignment
Apr 6	Course Administration		
Apr 13	Intro. To Acctg. & Business Analyzing Transactions Midterm 1 Thur, April 16 Ch. 1-2	Ch. 1 Ch.2	As Assigned in Cengage As Assigned in Cengage
Apr 20 Apr 27	The Adjusting Process Completing the Accounting Cycle	Ch. 3 Ch. 4	As Assigned in Cengage As Assigned in Cengage
May 4	Ch 3 & 4 Continues MT 2, Tue May 12		
May 11	MT 2 Tue Accounting Systems	Ch 5	As Assigned in Cengage
May 18	Accounting for Merchandising Businesses	Ch. 6	As Assigned in Cengage
May 25	Chap 6 continues Begin Chap 7		
June 1	Inventories Midterm 3 Ch. 5-7	Ch 7	As Assigned in Cengage MT3 Thur June 4
June 8	Sarbanes-Oxley, Internal Control and Cash	Chapter 8	As Assigned in Cengage
June 15	Receivables	Chapter 9	As Assigned in Cengage
June 22	Cumulative FINAL ON Tuesday June 23 6:15- 8:15pm		Final Ch 1-9 Thursday June 25 6:15 – 8:15 pm

Subject to change!