

De Anza College
Accounting 1B – Financial Accounting (2nd quarter)

PREREQUISITE: Accounting 1A

Office/Office Hours: F 51n/ MW 9:30-10:20am; TuTh 7:30-8:20am. Some Tuesday afternoons also possible by appointment.

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REQUIRED TEXTS AND SUPPLIES:

1. **ACCOUNTING 27th 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 1B and Accounting 1C you will buy additional loose-leaf text pages and additional quarter-long ACCESS CODES. 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.

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: Depending upon how you register with CengageNOW you may, or may not need a "COURSE KEY". On the CPAscott website, go to the webpage for your class and select the **Use of Websites in Class** link. From the Use of Websites in Class webpage, click on the **Getting Started in CengageNOW Instructions** link. This page is titled How to access your CengageNOWv2 course. Verify that the class and section at the top of this page is the class you are enrolled in at De Anza. Most folks will register by clicking on the link in the **Registration** section, item **1. Connect to...**. The COURSE KEY is embedded in this link, and these folks will not need to enter the KEY directly. Other folks, perhaps those who only purchased the e-book, may be prompted for the COURSE KEY. If you need that COURSE KEY, it is shown at the very bottom of that same page.*

*When you set up your CengageNOW account, **be sure to record your login and password in a safe place.** If you are using CengageNOW for the first time, please use your official name...the name you used when you enrolled at De Anza. If you have used CengageNOW before (for Accounting 1A or 1B for example), you will already have a CengageNOW account. In this case, use your pre-existing account and update it with this COURSE KEY.*

2. Internet access required to complete assignments. Homework and some quizzes must be completed online using the publisher's Cengage Learning system. Information will be provided in class about registering in the system.
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 hybrid course. The class will meet twice a week face-to-face for one hour and fifty minutes each session. You will also be expected to participate in online activities for an additional fifty minutes per week. This online participation is in addition to the time required to complete the Cengage chapter homework assignments. 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 of outside study are needed for every class unit. The class will also include both short term one-day group projects and longer group projects.

STUDENT EVALUATION:

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%

HOMEWORK, QUIZZES, AND OTHER TASKS:

There will be a variety of tasks including chapter homework assignments, quizzes, projects, and other tasks. These tasks will be graded and scored based on "HOMEWORK POINTS". Homework Points are different from Course Points. Homework Points will be converted into Course Points at the end of the quarter. The total maximum number of Homework Points is not known at the beginning of the quarter. At the end of the quarter the percentage of Homework Points will be calculated based on the number of points earned out of the number of points possible and then multiplied by 100 Course Points. For instance, if you earn 270 Homework Points out of a possible 300 Homework Points, then this would translate into 90% times 100 Course Points equaling 90 Course Points. There are no exceptions for late assignments caused by computer or technical problems. Protect

yourself by completing assignments well before the due date. Do not wait until the very last minute to finish your work!

Chapter homework assignments consist of textbook exercises and problems and must be done online using the publisher's website, CengageNOW. Assignments and due dates are posted and are due as scheduled. Late assignments will NOT be accepted. (Do not rely on the due date and time seen on the CengageNOW site. This deadline is based on you own computer's time...if your computer is not set to Pacific Time, then you will see the incorrect due date on the CengageNOW site.) Each chapter homework assignment will be worth fifteen (15) Homework Points. There are no exceptions for late assignments caused by computer or technical problems. Protect yourself by completing assignments well before the due date. Do not wait until the very last minute to finish your work!

There will be a variety of other both IN-CLASS and HYBRID tasks including, quizzes, projects, and other tasks:

IN-CLASS tasks: There will be unannounced in-class quizzes during the quarter. There are absolutely NO make-up in-class quizzes; however, the lowest quiz score will be dropped. There will be impromptu one-day, in-class group projects. There are NO make-up one-day projects, although the lowest one-day group project score will also be dropped. Usually these assignments are graded on a check plus/check minus basis. A check plus represents (10) Homework Points while a check minus represents (5) Homework Points. There will also be formal longer term projects worth more points

HYBRID tasks: There will tasks such as the Cengage Study Plans which must be completed before we discuss each chapter. There will be other tasks such as Cengage quizzes, and Canvas Discussions/Projects. Usually these assignments will be worth (5) Homework Points. The lowest 5 point task will be dropped.

MIDTERM EXAMS: There will be three Midterm Exams. Photo identification will be required for exams. There are NO make-up midterm exams, however, the lowest midterm exam score will be dropped. The exams are usually about 15% multiple choice and 85% problems. Punctuality is important in accounting, therefore assignments must be completed on time. Also, on exam days points will be deducted for late arrival to class. Seats will be assigned for the exams. An exam preview will be posted on CPAscott and sample practice problems will be available on Cengage.

COMPREHENSIVE FINAL EXAM: The comprehensive final exam is mandatory and cannot be replaced by a midterm. The final exam is usually about 30% multiple choice and 70% problems.

You will be given a secret code so that grades can be published. The grades will be posted on the Canvas 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 assignment/test due date. 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, excessive in-class talking or other disruptive behavior, or very poor attendance.

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 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. 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, March 1, 2019.

GENERAL DE ANZA COLLEGE RESOURCES AND INFORMATION:

Final exam schedule <http://www.deanza.edu/calendar/finalexams.html>

Academic calendar <http://www.deanza.edu/calendar/>

Student Success Center <http://www.deanza.edu/studentsuccess/>

Disability Support Services (DSS) <http://www.deanza.edu/dss/>

Counseling and Advising Center <http://www.deanza.edu/counseling/>

Academic Integrity <http://www.deanza.edu/studenthandbook/academic-integrity.html>

Mutual Respect Policy <http://fhdafiles.fhda.edu/downloads/aboutfhda/4110.pdf>

Student Grievance Procedures <http://www.deanza.edu/studenthandbook/grievance.html>

Student Rights & Responsibilities <http://www.deanza.edu/studenthandbook/studentrights.html>