DE ANZA COMMUNITY COLLEGE
FALL '14 ACCOUNTING 1A M. BREEN

Instructor: Mia Breen Class Hours: TR 9:30- 11:20
Phone: (408) 864-5736 F 10:30- 11:20
Office: F 51b Office Hours: M-R 3:00- 4:00
E-mail: breenmia@deanza.edu

Recommended: Satisfaction of math requirement for graduation.

Required Course Materials:
HANDOUT PACKET – Available only in the De Anza Bookstore (Piggy on Front)
ACCOUNTING Ch 1-9 – 25th edition
Warren, Reeve, Duchac; Cengage Publ.
The 3rd week: THE GROUP PROJECT – Available only in De Anza Bookstore

Course Key- E-24YEYFK8G4GZG

Course description:
The theory, practice, and procedures relating to the preparation and use of accounting
records and reports with an 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:

<table>
<thead>
<tr>
<th>Basis of Grade</th>
<th>Points</th>
<th>% of Grade</th>
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<tbody>
<tr>
<td>Midterms - 3 @ 100 points each</td>
<td>300</td>
<td>60%</td>
</tr>
<tr>
<td>Other (see below)</td>
<td>100</td>
<td>20%</td>
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<tr>
<td>Final</td>
<td>100</td>
<td>20%</td>
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<tr>
<td>TOTAL POINTS</td>
<td>500</td>
<td>100%</td>
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Grading -Scale

<table>
<thead>
<tr>
<th>Grading -Scale</th>
<th>Points</th>
<th>% of Total</th>
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</thead>
<tbody>
<tr>
<td>A Grade</td>
<td>450-500</td>
<td>90-100</td>
</tr>
<tr>
<td>B Grade</td>
<td>400-449</td>
<td>80-89</td>
</tr>
<tr>
<td>C Grade</td>
<td>350-399</td>
<td>70-79</td>
</tr>
<tr>
<td>D Grade</td>
<td>300-349</td>
<td>60-69</td>
</tr>
<tr>
<td>F Grade</td>
<td>Below 299</td>
<td>Below 59</td>
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Midterms:
There will be four midterms. I will automatically drop the lowest midterm (not the final).
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.

**Quizzes - 40 points**
Chapter quizzes will not be announced. These in-class quizzes will be closed book and closed notes. There will be no makeup for missed quizzes. The quizzes will range in value from 7 to 10 points. There will be more than 40 points available throughout the quarter.

**Homework - 40 points**
Homework will be on-line and manually done. Both online and manual homework will be worth a maximum of 5 points. There will be one online HW per chapter and will be graded by the CengageNow. Manual homework will be accepted only on the assigned day during the first 15 minutes of class AND must be a **photo copy** of your original manual homework. There may be more than one manual homework per chapter for a maximum of 5 points per chapter. Again, there will be more than 40 points available to make your total of 40 points.

**Project – 20 points**
There will be one group project assignment due. You will be graded on your cooperation within the group and on the successful completion of the project by your group.

**Important items:**
**Quizzes – Extra Credit**
The on-line quizzes due the same day the chapter is assigned to be read are extra credit. There will be 9 quizzes and each will graded by the homework online system. The quizzes are worth 5 points each. A maximum of 40 points is available in extra credit.

**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:**
### WEEK 1

**Tuesday**
- INTRODUCTION
- CH 1: PowerPoint, Handout (CH 1)
- HW - Assignment Zero, EC Quiz CH 1 (timed)
- Read CH 1 tonight
- HW - Assignment Zero, EC Quiz CH 1 (timed)
- CH 1 online HW (all on CNow)
- HW - CH 1 Ex 7, 9, 12, 13, 15, 17, 18, 20, 26
  - Pr. 1 - 4A

**Thursday**
- CH 1: PowerPoint, Handout (CH 1)

**Friday**
- CH 1: PowerPoint, Handout (CH 1)

### WEEK 2

**Tuesday**
- Ch 1: HW
- Ch 2: PowerPoint, Handout (Ch 2)

**Thursday**
- HW: Read CH 2
- HW: EC Quiz
- HW: Read CH 2
- HW: EC Quiz

**Friday**
- HW: Read CH 3
- HW: EC Quiz
- HW: Read CH 3
- HW: EC Quiz

### WEEK 3

**Tuesday**
- HW: Read CH 4
- HW: EC Quiz

**Thursday**
- Ch 3: PowerPoint, Handout (CH 3)
- HW: Read CH 4
- HW: EC Quiz

**Friday**
- HW: Read CH 3
- HW: CH 3 online HW
- HW: Read CH 3
- HW: CH 3 online HW

### WEEK 4

**Tuesday**
- HW: CH 3 Ex 1, 3, 6, 8, 10, 13, 18, 19, 23, 29
- HW: CH 3 Pr. 3A

**Thursday**
- Ch 4: PowerPoint, Handout (CH 4)
- HW: Read CH 4
- HW: EC Quiz

**Friday**
- HW: Read CH 4
- HW: CH 4 online HW
- HW: Read CH 4
- HW: CH 4 online HW

### WEEK 5

**Tuesday**
- HW: CH 4 Ex 2, 5, 8, 12, 14, 17, 18, 22
- HW: CH 4 Pr. 1A

**Thursday**
- Ch 4: HW
- HW: Review for Exam II

**Friday**
- HW: CH 4 Ex 2, 5, 8, 12, 14, 17, 18, 22
- HW: CH 4 Pr. 1A
- HW: Review for Exam II

### WEEK 6

**Tuesday**
- HW: CH 3: PowerPoint, Handout (CH 5)
- HW: Read CH 5

**Thursday**
- HW: CH 5 online HW
- HW: CH 5 Ex 1, 2, 3, 4, 7, 8, 25

**Friday**
- HW: CH 5: PowerPoint, Handout (CH 5)
- HW: Read CH 6
- HW: EC Quiz

### WEEK 7

**Tuesday**
- Ch 6: PowerPoint, Handout (CH 6)

**Thursday**
- Ch 6: PowerPoint, Handout (CH 6)

**Friday**
- Ch 6: HW

### WEEK 8

**Tuesday**
- HW: CH 6: online HW
- HW: CH 6 Ex 2, 4, 8, 19, 20, 25, 26, 28, 31
- HW: CH 6 Pr. 3A (Periodical)

**Thursday**
- Ch 7: PowerPoint, Handout (CH 7)

**Friday**
- Ch 7: HW

### WEEK 9

**Tuesday**
- HW: CH 7: online HW
- HW: CH 7 Ex 2, 3, 5, 7, 8, 11, 12, 14, 17, 21
- HW: CP 3 & 4

**Thursday**
- Ch 8: PowerPoint, Handout (CH 8)
- HW: Review for Exam

**Friday**
- Ch 8: HW

### WEEK 10

**Tuesday**
- HW: CH 8: online HW
- HW: CH 8 Ex 2, 10, 12, 14, 18, 19, 24, 27
- HW: Read CH 9: EC Quiz

**Thursday**
- HW: CH 9: online HW
- HW: Review for Exam II

**Friday**
- HW: CH 9: online HW
- HW: CH 9: Ex 2, 3, 4, 6, 11, 12
- HW: Pr. 4A
- HW: 9 PE 3B & 4B

### WEEK 11

**Tuesday**
- HW: CH 9: online HW
- HW: CH 9 Ex 2, 3, 4, 6, 11, 12

**Thursday**
- Ch 9: PowerPoint, Handout (CH 9)

**Friday**
- Ch 9: HW
- EXAM IV: (CH 8-9)

### WEEK 12

**Tuesday**
- HW: Pr. 4A
- HW: 9 PE 3B & 4B

**Thursday**
- HW: Review for Exam IV

**Friday**
- Review: Exams I, II, III, IV

### FINAL

**Tuesday Dec 09**
- 9:15 - 11:15
- Bring Scantron

### CONGRATULATIONS