De Anza College

Accounting 1A
Financial Accounting
Spring Quarter 2015

Instructor: Jeff West
Office Hours: Fridays 12:30-1:30 L81
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Course Description
The primary objective of this course is to help students learn how accounting meets the information needs of various users by developing and communicating information that is used in decision-making. Accordingly, the expected student outcome is the demonstration that the student can read, analyze and interpret external financial statements.

Required Textbook and Materials
  Cengage Course Code E-24YE2TRCK2TAW
- Internet access
- Calculator – basic, financial, scientific – cell phones and other electronic devices are NOT allowed

Grading
- Chapter Exams (three at 100 points each) 300 points
- Comprehensive Final Exam 100 points
- Chapter Quizzes 140 points
- Total Points 540 points (pts.)

Grading Scale:
- A Grade 486 to 540 pts.  A- : 486 to 502 pts. (90-93%)  A+ : 100% or more
- B Grade 432 to 485 pts.  B- : 432 to 448 pts. (80-83%)  B+ : 470 to 485 pts. (87-89%)
- C Grade 378 to 431 pts.  C- : 378 to 394 pts. (70-73%)  C+ : 416 to 431 pts. (77-79%)
- D Grade 324 to 377 pts.  D- : 324 to 340 pts. (60-63%)  D+ : 362 to 377 pts. (67-69%)
- F Grade less than 324 pts.

Midterm Exams:
There will be three midterms, all exams are closed book/closed notes. If you have work conflicts, athletics, etc., you must make alternative arrangements at least one week 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 the nine chapters. It is not an optional exam and must be taken at the scheduled time.

Quizzes - 140 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. Each quiz will be worth 20 points. There will be 9 quizzes (one for each chapter we cover) and I will automatically drop your lowest two scores, or only your top 7 of 9 quiz scores will count for points.

Extra Credit
Extra credit problems will be assigned for every chapter and are optional for students. The problems for every chapter are worth 3 points per chapter, for a total of 27 points for the course, and will be challenging. Extra credit problems will be available **IN CLASS ONLY** AFTER each chapter quiz and **are due at the beginning of the subsequent class meeting (first 5 minutes of class)**, no exceptions.
**Attendance:**
Your class attendance is an integral part of the learning cycle and you are expected to attend all scheduled class meetings. It is your choice as an adult to attend class. However, if you miss two consecutive classes, I may drop you. It is your responsibility to handle your scholastic life. If you decide to drop this class, **YOU do so in a timely manner. I will NOT drop anyone after the first week.**

**Academic Honesty:**
All students are expected to do their own work unless otherwise instructed by the instructor. Cheating, copying or helping others cheat or copy will not be tolerated and will result in a partial or total loss of points for **ALL students involved.** In addition, students may be suspended from the course and disciplined by the College Administration. If you have any questions, please consult the college schedule under “Academic Integrity”. Please, let us have no problems in this area.

**Course Schedule and Chapter Outline (tentative)**

**Week**

#1 April 6-10 Orientation, Chapter 1
#2 April 13-17 Chapter 1 finish, Chapter 2
#3 April 20-24 Chapter 2 finish; **Midterm #1 April 23-24**
#4 April 27 – May 1 Chapter 3
#5 May 4-8 Chapter 4
#6 May 11-15 **Midterm #2 May 11-12; Chapter 5**
#7 May 18-22 Chapter 5 finish, Chapter 6
#8 May 26-29 Chapter 6 finish; Chapter 7
#9 June 1-5 Chapter 7 finish, **Midterm #3 June 4-5**
#10 June 8-12 Chapter 8
#11 June 15-19 Chapter 9
#12 June 22-26 Final Review; **Final Exam Friday June 26 11:30a.m.-1:30p.m.**

Midterm 1 Chapters 1-2
Midterm 2 Chapters 3-4
Midterm 3 Chapters 5, 6, 7
Final Exam Comprehensive

### Accounting 1A - Homework

**Exercises & Problems**

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<th>Exercises</th>
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De Anza College  
How to Successfully Study Accounting  

• Cumulative Study  
Accounting is certainly NOT a mystery, and it can be easy to learn. The major secret to learning accounting is remembering that it is a cumulative study subject based on the first three or four chapters, depending upon which textbook you are using.  

Each learning objective builds on the previously learned concepts and procedures. The accounting course is organized so that you will learn the most fundamental concepts and procedures first; then, you will be required to build on these concepts and procedures.  

To learn accounting, you must master these first chapters which are the basis for all chapters to follow. When students have difficulty with accounting, it is generally because they have either forgotten the earlier materials or did not learn it well enough to move forward.  

• Be Prepared  
Before going to class, read the text book assignment, exercises and homework problems. Make a list of questions you have to ask the instructor. Writing out your questions makes it easier to ask them.  

• Complete Exercises and Homework  
Complete the homework in ink/pencil; make corrections with a different colored ink/pencil. This will allow you to review those areas that may be difficult for you or that need correction.  

• Keep Up With the Work  
Waiting until the last minute does not give you the opportunity to completely understand the learning objectives. Do not use memorization as a substitute for understanding. Accounting is a conceptual and an applied subject, therefore you will need to understand both the reasons and the mechanics of accounting. Cramming does not work.  

• Take Notes, Make Friends by Studying in a Group  
Studies indicate that you will remember 10-15% of what was said in class. However, if you write it down, your retention rate increases to 85%. Working in a group has several benefits: increases accounting knowledge, improves your critical thinking skills, and improves your communication skills.  

• Investigate and Use Available Resources  
Available resources include the following:  
  o  CengageNow (website)  
  o  De Anza Student Success Center (tutors and free online tutors, see below)  
  o  Fellow Classmates  
  o  Accounting Instructor  
  o  Internet  
  o  Library  

Need help? Meet with tutors and attend workshops in the Student Success Center:  
http://www.deanza.edu/studentsuccess.  
New this quarter...free online tutoring available to all De Anza students! Just login to MyPortal, go to the Students tab, and find the Smarthinking link. You can work with a tutor live (hours vary by subject) or post a question or piece of writing for a response. For more information, go to  
http://deanza.edu/studentsuccess/onetutoring.html