

## Accounting II – ACCT-001B

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Office Hours: Mon-Thur 11:30-12:20pm

**Class Times:** M-F 10:30:-11:20am

**Class Room:** L81

### **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 Outcomes**

Demonstrate a knowledge of the users of accounting information and the forms of business ownership, risks, and the capitalization of each.

Analyze and evaluate the capitalization of a firm using debt and equity and apply net present value methodology to the analysis.

Prepare, analyze and evaluate the financial business structure of a firm using the income statement, statement of retained earnings, balance sheet and statement of cash flows.

I. Course Prerequisite: 1A

### II. Course Policy

#### A. Class Attendance

I believe that students learn best by actively questioning and explaining. In this course, I encourage you to join in classroom discussions and bring problems and questions to class. This means that in order to receive the maximum benefits out of classroom time, you will need to read the assigned topics and attempt the homework before coming to class.

**IMPORTANT DATES: October 5 is the last day to drop with no grade on your record. November 14 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. We will go over the homework in class and additional problems will be assigned to be done in class.

## C. Exams, quizzes and homework

Course grades are determined by two midterm examinations and a final examination. In addition there will be 8 quizzes worth 5 points each. Student grades will be based on the two midterm scores, the quiz scores, homework, a project, plus the final examination. There will be no make-up examinations. The final exam is will be on Chapters 16, 17.

## D. Academic Standards

Students majoring in accounting need to begin learning professional 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 300. Grades will be assigned as follows:

Homework(online) and class participation	15 Points
Quizzes (8 @ 5 points each, max points 35)	35 Points
Annual Report Project	25
Midterms (2 @ 75 points)	150 Points
Final Examination	75 Points
<b>Total</b>	<b>300 Points</b>

	Grade Scale	Points
A+	98-100%	294-300
A	93-97%	279-293
A-	90-92%	270-278
B+	87-89%	261-269
B	83-86%	249-260
B-	80-82%	240-248
C+	77-79%	231-239
C	70-76%	210-230
D+	67-69%	201-209
D	63-66%	189-200
D-	60-62%	180-188
F	0-59%	0-179

## HOMEWORK ASSIGNMENTS and Exams

<b>Week Of</b>	<b>Topic</b>	<b>Reading Assignment</b>	<b>Homework Assignment</b>
Sep 22	Course Administration Fixed Assets and Intangible Assets	Ch. 10	See Cengage assignments
Sep 29	Current Liabilities & Payroll	Ch.11	See Cengage assignments
Oct 6	Accounting for P'ships & LLCs	Ch. 12	See Cengage assignments
Oct 13	Ch 12 Continues		
Oct 20	<b>Midterm 1 on Mon &amp; Tue</b> Corporations: Org. & Capital Stock Trans....	<b>MT 1 Ch 10-12</b> Ch 13	See Cengage assignments
Oct 27	Long-Term Liabilities: Bonds & Notes	Ch. 14	See Cengage assignments
Nov 3	Investments and Fair Value Accounting	Ch. 15	See Cengage assignments
Nov 10	<b>Monday Holiday-no class</b>		Ch 15 continues plus review for midterm 2
Nov 17	<b>Midterm on Ch 13-15</b> <b>Mon &amp; Tue Nov. 17 &amp; 18</b> Financial Stmt Analysis Start this week	Ch 17	See Cengage assignments
Nov 24	Chapter 17 continues Statement of Cash Flows <b>Thur &amp; Frid no class- Thanksgiving Holiday</b>	Ch 16	See Cengage assignments <b>No class Nov. 27-28 Holiday</b>
Dec 1	Chapter 16 continues	Ch 16 continues	
Dec 8	<b>Final on Chapters 16-17</b> <b>Annual Report Project</b> <b>Due DEC 8!!</b>	<b>Last day Monday</b>	<b>Final Wed Dec. 10</b> <b>9:15 to 11:15 am</b>