

**DE ANZA COLLEGE**  
**Business/Data Processing Division**

**Accounting 1A/Financial Accounting - Part 1**  
**Spring 2015**

**Mark Martinelli**  
**5 Units**

SAT 9:00AM-1:55PM

Room: L84

Course Registration Number (CRN) = #00003ACCT-001A-1L

Web Site: [www.cengage.com/](http://www.cengage.com/)

Cengage URL = Course Key = E-24YE46E2KCKTY

PH: 408-674-9559 (8:00AM-5:00PM)

Office Hrs. : By App.

E-Mail: [mmartinelli@slusd.us](mailto:mmartinelli@slusd.us)

**COURSE OBJECTIVES:**

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 prepare, analyze, and interpret financial statements. This course is the first of a three course series at De Anza College; the first two courses cover financial accounting and the third course deals with managerial accounting.

**The student will:**

- A. Recognize the accounting's role in society and how accounting meets the information needs of investors and creditors.
- B. Analyze fundamental business concepts, how businesses operate, and how accounting serves them.
- C. Analyze fundamental accounting concepts underlying financial statements.
- D. Evaluate the usefulness of information produced by an accounting system and how it is directly related to that system's design.

**COURSE MATERIALS REQUIRED:**

1. Text: Carl S. Warren, James M. Reeve, and Jonathan Duchac, ACCOUNTING, 25th Edition, South-Western/Cengage Learning Publishers 2014.

See publisher's website at: [www.cengage.com/](http://www.cengage.com/)

2. Internet access required to complete assignments. Some homework and 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, computer, and writing materials. Cell phones and other electronic devices are not allowed during class unless being used for assigned class work. Please turn cell phones off while in the classroom.

**COURSE EXPECTATIONS:**

This course is a lecture course to introduce new topics and to review assignments. **Regular attendance is both encouraged and is expected.** If your attendance in class is high, a higher course grade may be achieved. Any **misconduct** which in the view of the instructor is deemed to be a disturbance to the class and a distraction to the other students will result in the **dismissal** of that particular student from the class.

Students are expected and encouraged to read the current chapter in the text before coming to class on the day that the lecture/discussion is scheduled. Students will be expected to prepare assigned exercises and problems at the end of each chapter. Students will be expected to **work together** in assigned groups (both inside and outside of the classroom) and prepare assigned exercises/problems/cases at the end of each chapter along with group projects/quizzes (both oral and written presentations will be expected). **Note: the instructor reserves the right** to make changes in the course schedule and learning activities as deemed necessary. **Peer-Group Evaluations** will be required (to support equal student participation in groups) and must be properly turned in or else a 10% Penalty will be applied to the student's total course points.

**METHOD OF EVALUATION:**

**Final grades** will be determined by 1 homework assignment (10 chapter problems), by 6 unannounced quizzes, by one midterm, and by one final exam. Each homework assignment will be **weighed equally** as will the 6 unannounced quizzes, the 1 midterm exam, and the final exam. Both exams and quizzes (**some maybe unannounced**) may consist of either multiple choice, problem solving questions, and/or fill-in, short-answer questions. Midterm exam and final exam will be **solely individual** and will each weigh 30% of the final grade.

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The course points will be accumulated in the following breakdown of course activities:

<u>TYPE OF WORK</u>	<u>CHAPTERS</u>	<u>POINTS</u>	<u>PERCENTAGE</u>
1 Midterm	#01 - #06	300	30%
1 Final Exam	#01 - #09	300	30%
1 Homework Assignment	#01 - #09	100	10%
6 Unannounced Quizzes	#01 - #09	300	30%
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<b>Total:</b>		<b>1000</b>	<b>100%</b>
		=====	=====

The final course grade will be based on the following accumulated points:

A	=	900-1000
B	=	800-899
C	=	700-799
D	=	600-699
F	=	Below 600 Points

The **collection of homework** will consist of collecting 10 assigned chapter problems (the 'PR#B' problems selected by the instructor) on the 11<sup>th</sup> week of this course. Homework to be turned in should be **professionally neat** (computer processed). **No late homework will be accepted.** The homework will be collected at the beginning of the 10<sup>th</sup> scheduled class meeting.

**No individual makeup exams will be allowed.** Nor will any quizzes (announced or unannounced) or homework be allowed to be made up or taken early. **Academic integrity** is expected from each student. Any student found cheating (or the appearance of cheating) on an exam or quiz will be awarded an F on that exam or quiz. Photo identification may be required for exams. Both exams and quizzes will have a time limit for duration. Therefore, either exams or quizzes turned in late will be assessed a ten-percent-materiality-late-penalty. **Punctuality** is important in accounting; therefore all assignments (exams, quizzes, homework, etc.) must be turned in on time. Also, late arrival to class on assignment due dates will result in a ten-percent-materiality-late-penalty being assessed. All student work (exams, quizzes, homework, group projects) must be returned to the instructor **at his request** for course records.

Once a student has enrolled in this class, it is that **student's responsibility** to withdraw, otherwise an appropriate grade will be assigned at the end of the term. **Note:** should a student miss 3 class-periods, or if a student fails to show that they are actively working toward completion of the course, **the instructor reserves the right** to drop the student at the instructor's option.

Good luck, have a wonderful Quarter, and welcome to Accounting 1A.

**SOME FRIENDLY ADVICE**

Most students who have taken accounting courses know that Accounting is a very "**labor intensive**" subject requiring both time and effort beyond that thought normal for most other college level courses. If accounting is to be mastered, it will take both time outside the classroom and effort in the form of working accounting problems. Homework assignments are made for these purposes. If you are to do well in this course, you should expect to put in **two to three hours** of concentrated study outside the classroom for each hour in the classroom.

**REMEMBER:** Accounting is a do-it-yourself-class. An instructor will do everything possible to make the learning process easier, but **you** are the one who must do the learning.

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**NEED HELP?**

The Student Success Center offers free tutoring for many De Anza classes. See <http://www.deanza.edu/studentsuccess> for details.

- Writing and Reading Center: ATC 309 408-864-5840
- Math, Science and Technology Resource Center: S-43 408-864-8683
- General Subject Tutoring: ATC 305 408-864-8682
- Listening and Speaking Center: ATC 304 408-864-5385
- Skills Center: ATC 302 408-864-8253

**3 WAYS TO PURCHASE COURSE TEXT**

**REMEMBER:** There are 3 ways to purchase the text for this course:

**Options:**

1. From the De Anza Bookstore which sells the textbook – in loose-leaf format - in 3 different sections (1A, 1B, 1C) with a quarter-long access code enclosed in each of the sections for the required online internet access to CengageNOW.

**Please note:** Some homework and quizzes will be completed online at CengageNOW. When you take Accounting 1B and 1C, you will buy additional loose-leaf text pages and additional quarter-long access codes. Beware of purchasing used sections with no codes attached and save your proof of purchase in case you are unable to complete this course. If you should drop or fail this course and wish to retake it, you may be able to get a replacement code from De Anza.

2. The entire textbook online or at another bookstore or source. In this case, you will still need to buy the access code for online access. This option is probably the most expensive.
3. Or buy the code online directly from CengageNOW. You purchase the access codes and also full text copies. In other words, if the access code is purchased online, the student is given an opportunity to purchase a hard copy of the text.

**Please note:** For CengageNOW registration, you will be given a class COURSE KEY. Be sure to record your login/password in a safe place. Use your official name – the name that you used when you enrolled at De Anza College - when you are registering.

To start working in CengageNOW, please use the following link to see a tutorial of how to start using CengageNOW:

<https://www.youtube.com/watch?v=FRKFaXYHfzE&feature=youtu.be>

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**SPRING QUARTER**  
**ASSIGNMENT SCHEDULE**

<u>WEEK</u>	<u>DAY</u>	<u>DATE</u>	<u>ASSIGNMENT DUE</u>
1	S	04/11/15	INTRO, CHP 1/PR4B
2	S	04/18/15	CHP 2/PR2B
3	S	04/25/15	CHP 3/PR6B
4	S	05/02/15	CHP 4/PR5B TEST #1 REVIEW
5	S	05/09/15	TEST #1 (CHP 1,2,3,4) CHP 5/PR5B
6	S	05/16/15	TEST #1 POST REV CHP 6/PR9B, PR10B
7	S	05/23/15	HOLIDAY/NO CLASS
8	S	05/30/15	CHP 7/PR5B
9	S	06/06/15	CHP 8/PR5B
10	S	06/13/15	CHP 9/PR2B TEST #2 REVIEW
11	S	06/20/15	TEST #2:FINAL (CHP 1 thru 9) HOMEWORK REVIEW PEER GROUP EVALUATION/FINAL REVIEW

**KEY**

CHP	=	CHAPTER
M	=	MONDAY CLASS
T	=	TUESDAY CLASS
W	=	WEDNESDAY CLASS
TH	=	THURSDAY CLASS
S	=	SATURDAY CLASS