

**De Anza College**  
**ACCT 51A**  
**Course Syllabus – Winter 2015**

**Instructor:** Kevin Mello, CPA (inactive), MBA

**Contact Information:**

**Office** F 51U (On Campus Office Hour is M-F 10:30 – 11:30)  
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**Phone** (408) 864-8902

**Class Meetings:** Online (Except final exam which is in person in MLC 108)

**Class Location:** Online (Dedicated Online Availability is MW 11:30–12:30; TRF 12:30–1:30)

**Course Description (from 2014-2015 Catalog):**

Principles, control, and theory of accounting for assets, financial statements, cash and cash flows, receivables, inventories, plant and equipment, intangible assets.

**Student Learning Outcomes (SLO's)**

1. Assess in a comprehensive manner the conceptual foundations and rationale that underlie accounting applications and procedures.
2. Critique the effects of transactions and events on an entity's financial condition.
3. Compare and discuss the reporting differences between the International Accounting Standards and the US Generally Accepted Accounting Principles.

**Required Text and Materials:**

- Intermediate Accounting with Wiley Plus (15<sup>th</sup> edition) by Kieso and Kieso published by Wiley Plus (ISBN: 9781118943656)
- Wiley Plus Registration (<http://edugen.wileyplus.com/edugen/class/cls424999/>)
- Basic or scientific calculator, **cannot use cell phone or tablet**

**Catalyst:**

The class uses the DeAnza Catalyst system to provide the learning materials and the web discussions. The homework, quizzes, and midterm exams will be completed using the Wiley Plus portal (see next page). The Catalyst website address is:

<https://catalyst.deanza.edu>.

**You must complete the orientation (located at <http://deanza.edu/distance>) by 8:00 pm on Friday, January 9, 2015, or you will be dropped from the class.**

## **Wiley Plus:**

### Steps to Access Wiley Plus

1. Click on this URL which is specific to my course:

<http://edugen.wileyplus.com/edugen/class/cls424999/>

2. If you already have a Wiley Plus account (say from your enrollment in another course), enter the email address you use to log in to your Wiley Plus account and the associated password. Once you successfully log in to your account, you will be able to access my course. Skip to step 4.
3. If you do not have a Wiley Plus account, you must create a Wiley Plus account and an associated password. Once you create your account and successfully log in, you will be able to access my course.
4. Wiley Plus allows you a 14-day grace period to purchase the Access Code which means you can complete assignments and quizzes right away without purchasing the Access Code. However, you should absolutely purchase one of the materials that contain the Access Code as soon as possible because your chosen materials could stock out at the bookstores. The Access Code is sold with the textbook, all access course pack, or separately. See below for a full description of your purchase choices.

### **Text and Materials Purchase Options:**

Option A: Buy the Textbook from De Anza (or local) Bookstore in loose-leaf format (ISBN 9781118943656). This option includes an ACCESS CODE for the required online internet access to Wiley Plus. Homework, quizzes, and the midterm exams will be completed online at Wiley Plus. If you take Accounting 51B you will be able to use this textbook and its accompanying ACCESS CODE without the need to purchase a new textbook or ACCESS CODE. This is probably the most traditional option as it allows you a full, physical textbook. 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 (if needed) from De Anza in the future if you drop or fail the course and you end up retaking it.

Option B: Buy the All Access Course Pack (ISBN 9781118638606) from De Anza (or local) Bookstore. This option includes an ACCESS CODE for the required online internet access to Wiley Plus. Homework, quizzes, and the midterm exams will be completed online at Wiley Plus. If you take Accounting 51B you will be able to use this All Access Course Pack and its accompanying ACCESS CODE without the need to purchase a new All Access Course Pack or ACCESS CODE. This is less expensive than Option A as the Pack includes printed pages for the end of chapter cases but not the chapters themselves. Rather than receiving a full, physical textbook, you receive a downloadable, searchable e-book that you can keep on your computer or tablet for as long as you wish. 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 (if needed) from De Anza in the future if you drop or fail the course and you end up retaking it.

Option C: Buy only the ACCESS CODE (valid as long as the 15<sup>th</sup> edition of the textbook is in print) directly from Wiley Plus on the Wiley Plus website. In this case, you will have access to the full e-text via the Wiley Plus website, but you can't download the e-text to a device. This option allows you access to complete the homework and midterm exams. This is the least expensive option but has obvious limitations applicable to the current course and desired future access to and use of the materials. 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 (if needed) from De Anza in the future if you drop or fail the course and you end up retaking it.

### **Course Format:**

All learning content, quizzes, homework, and exams (except for the final exam) is delivered online. The **“lecture” portion** of the course is comprised of PowerPoint slides provided by Wiley, the textbook publisher and case notes for problems that I cover in my 51A classes on campus. For each chapter we cover, you should do the following (**in order**):

1. **IN YOUR TEXTBOOK** (or E-text), carefully **read the textbook chapter** (including the appendix if applicable) to gain a foundation of knowledge.
2. **IN CATALYST**, **review the PowerPoint slides** provided by Wiley to see the material in a concise and somewhat interactive format.
3. **IN CATALYST**, **review the Microsoft Word case notes** which present the applicable theory relating to each respective case (selected from the end of chapter problems, usually Problem Series) and its detailed solution including supporting calculations

Upon completion of the “lecture” work each week, you should do the following **“assessment” work**:

1. **IN WILEY PLUS, complete some/all of the optional, UNGRADED homework** which allows up to 5 attempts to test your comprehension and proficiency without penalty for mistake. Solutions are available immediately. The optional homework for each chapter opens at the same time the required homework for each chapter is available and remains open until 8pm on the last day of the quarter, Friday, March 27, 2015.
2. **IN WILEY PLUS, complete the required homework.** Assignments contain between 5 and 10 problems. For each homework problem, you will be allowed 3 submission attempts. Assignments will be available at the beginning of each week (Mondays at 1am) that we start a new chapter. Homework is due the following Monday at 8pm – late assignments are not accepted, no exceptions. There are 12 homework assignments, each worth 10 points. I will only count the scores of your highest 10 homework assignments (thus dropping two assignments). Solutions are available immediately after the assignment closes for grading (Mondays at 8pm), it is your responsibility to review the solutions to discover your mistakes - I will not explain homework solutions (except during office hours, after you have unsuccessfully attempted to discover your mistakes after the assignment has closed for grading).
3. **IN WILEY PLUS, complete the quiz (if a quiz is offered for the week)** which comprises 10 multiple choice questions, each worth 1 point. The quiz for each chapter will open at the same time as the respective required chapter homework and remain open until the respective chapter homework is due (Mondays at 8pm). The quiz will be timed – once you start it you will only have 15 minutes to complete it. There will be 9 quizzes (only select chapters will be quizzed). I will drop your lowest four quiz scores. If you fail to take a quiz during the allotted time or have any technical issues (caused by you, Wiley Plus, or anyone/anything else), you can't make it up – instead it will be one of the four quizzes that gets dropped.

In addition to the weekly “lecture” and “assessment” work, you will execute the following items in accordance with the dates presented on the last page of this syllabus (again, late submissions or makeups are not allowed under any circumstances):

1. **IN WILEY PLUS**, complete the **midterm exams**. The first midterm covers chapters 1-7. The first midterm exam will be on **Tuesday, February 3, 2015 and will open at 12:00pm and close at midnight that evening. You will have two hours and 30 minutes to complete the exam.** The second midterm covers chapters 8-12 and 18. The second midterm will be on **Tuesday, March 10, 2015 and will open at 12:00pm and close at midnight that evening. You will have two hours and 30 minutes to complete the exam.** Both midterm exams will be multiple choice exams comprised of a mixture of theory and computational questions (some involving journal entries). The midterms must be taken on the assigned day during the assigned window, no rescheduling or makeups, no exceptions.
2. **ON CAMPUS, IN PERSON**, complete the **final exam on Friday, March 20, 2015 in MLC 108 from 5:00pm to 7:00pm.** The MLC, Media Learning Center, is the newest building constructed on the De Anza campus. The final is comprehensive, closed book, no notes, calculator okay. **You must bring your picture ID with you to the exam.** Unlike the midterms, the final exam is problem and short answer based, no multiple choice (matching is a possibility). At the beginning of the last week of class (not before), I will post some questions from previous Acct 51A final exams that I have given so that you can familiarize yourself with the types of questions I ask on final exams. This is not a study guide, but in addition to gaining exposure to how I test on final exams, it can serve as extra practice. I will provide answers to the questions I provide. The final must be taken on the assigned day, at the assigned time, no rescheduling/makeups.

**Grade Determination (EXTRA CREDIT IS NOT OFFERED, NO EXCEPTIONS):**

|             |            |                  |   |                          |
|-------------|------------|------------------|---|--------------------------|
| Homework    | 100        | 450 – 500 points | A | 100% = A+, 90-93% = A-   |
| Quizzes     | 50         | 400 – 449 points | B | 87-89% = B+, 80-83% = B- |
| Midterm #1  | 100        | 350 – 399 points | C | 77-79% = C+              |
| Mid-term #2 | 100        | 300 – 349 points | D | 67-69% = D+, 60-63% = D- |
| Final       | <u>150</u> | Below 300 points | F |                          |
| Total       | 500        |                  |   |                          |

## **Academic Integrity:**

I expect homework, midterms, and the final will honestly reflect your own learning and knowledge in this course. You are allowed to solicit **help** from each other, tutors, and other students on the homework (not on quizzes or exams), but I do expect that **you will ultimately be completing these assignments, not copying them**. If you violate this policy, you will be subject to the following disciplinary action:

### Disruptive Online Behavior:

Disruptive online behavior includes (but is not limited to) monopolizing discussion boards, posting inappropriate content to discussion boards, sending an inappropriate number of emails to the instructor, and being disrespectful in communication with the instructor or with other students. Students who engage in disruptive online behavior may be dropped from the course.

### Plagiarism and Cheating:

Plagiarism constitutes taking someone else's ideas as your own even if you do not use the exact same wording. Anytime you use someone else's ideas or words, you need to provide the necessary references and citations. Plagiarism includes (but is not limited to) having somebody else write your essay or memorandum for you or using an essay or memorandum or taking bits and pieces (without citing them) from any informational source (such as the Internet, a book, a magazine, a newspaper, and so forth). Cheating constitutes copying work from another student and displaying it in full or in part on your exam. If a student is caught plagiarizing or cheating, the student will receive a zero on the assignment or exam and will be reported to administration (which may eventually result in dismissal from the course and potentially from the College).

### Withdrawal

As stated in the 2014-2015 DeAnza College Schedule of Classes, it is the student's responsibility to drop a class. Therefore, **if you wish to drop this course, you need to drop it, I will not drop you**. The only exception is that **I will drop a student that does not complete the online orientation by Friday, January 9, 2015 at 8pm or a student that is disruptive**.

## **Academic Accommodations:**

Students with learning challenges supported by documentation from Disability Support Services should contact the Instructor ASAP so that the proper accommodations can be made. Accommodations will not be provided without proper documentation.

**Calendar:**

| Week | Date* | Topic           | Measurements (not including quizzes and homework)                |
|------|-------|-----------------|------------------------------------------------------------------|
| 1    | 1/5   | CH 1<br>CH 2    |                                                                  |
| 2    | 1/12  | CH 3            |                                                                  |
| 3    | 1/19  | CH 4<br>CH 5    | Holiday on Monday (no office hours, online chat, or email reply) |
| 4    | 1/26  | CH 6<br>CH 7    |                                                                  |
| 5    | 2/2   | MIDTERM<br>CH 8 | Midterm #1, CH 1-7 on Tuesday (3 <sup>rd</sup> )                 |
| 6    | 2/9   | CH 9            | Holiday on Friday (no office hours, online chat, or email reply) |
| 7    | 2/16  | CH 10<br>CH 11  | Holiday on Monday (no office hours, online chat, or email reply) |
| 8    | 2/23  | CH 12           |                                                                  |
| 9    | 3/2   | CH 18           |                                                                  |
| 10   | 3/9   | MIDTERM         | Midterm #2, CH 8-12, and CH 18 on Tuesday (10 <sup>th</sup> )    |
| 11   | 3/16  | FINAL           | Final Exam on Friday, March 20th (5:00pm-7:00pm) in MLC 108      |

\* The date corresponds to the first day of the week

NOTE: THE FINAL EXAM TAKES PLACE THE LAST FRIDAY OF REGULAR CLASSES WHICH IS THE WEEK BEFORE FINAL EXAMS START FOR ON-CAMPUS COURSES.