

De Anza College
ACCT 51A
Course Syllabus – Fall 2022

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

Contact Information:

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Class Meetings: Online

Class Location: Online

Office Hours: Via Zoom: Wednesdays 12:15 PM – 1:15 PM

Course Description (from Current De Anza College Catalog):

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

Student Learning Outcome (SLO)

Assess in a comprehensive manner the conceptual foundations and rationale that underlie accounting applications and critique the effects of transactions and events on an entity's financial condition.

Required Text and Materials:

- Intermediate Accounting WITH Wiley Plus (18th edition) by Kieso, Weygandt, and Warfield published by Wiley Plus
- Basic or scientific calculator, **shouldn't use cell phone or tablet**

Canvas:

The class uses the De Anza Canvas system deep linked to Wiley Plus to provide the learning materials, web discussions, homework, quizzes, and midterm exams. **The only way to access the Wiley Plus materials is through Canvas – you can't access the course through the Wiley Plus website.** The Canvas website address is:

<https://deanza.instructure.com/>

Wiley Plus:

Steps to Initially Access Wiley Plus

1. Once inside the Canvas course, simply click on an assignment and you will be directed to Wiley Plus.
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 until you purchase the Access Code. See below for a full description of your purchase choices.

Text and Materials Purchase Options

You have two textbook options. Option 1 is an eBook that includes the Wiley Plus Access Code. Option 2 is an eBook, Wiley Plus Access Code, and a printed loose-leaf textbook. You can purchase both options through the De Anza College bookstore (<http://www.deanza.edu/bookstore/>) or when prompted in Canvas by Wiley Plus. If you would like to buy either option from another source, feel free to do so. However, you must receive an unused Wiley PLUS access code – used textbooks do not include unused Wiley PLUS access codes.

- Option 1: eBook and Wiley Plus Access Code
 - Kieso, Intermediate Accounting, 18E
 - ISBN: 9781119790983
- Option 2: Wiley Plus and Loose-Leaf Upgrade
 - Kieso, Intermediate Accounting, 18E
 - ISBN: 9781119790952

Course Format:

You should **BEGIN** by reading the relevant textbook chapter to gain a foundation of knowledge.

Next, you should commence with the “**lecture**” portion of the course, comprised of two parts:

1. **PowerPoint and/or Narrated Lecture Presentation Videos** from Wiley

Wiley, the textbook publisher, has provided PowerPoints and narrated lecture presentation videos (with optional closed captioning) for each chapter. Reviewing these PowerPoints and/or videos will reinforce and clarify the textbook reading that you have completed. Links to the PowerPoints and narrated lecture presentation videos will be provided in each chapter’s module outline page published in Canvas.

2. **Case notes prepared by the Instructor** associated with end of chapter exercises and problems

For each chapter, I have selected some end of chapter exercises and problems and created what I refer to as “case notes”. The case notes begin by presenting the applicable theory relating to each respective exercise/problem and end with a link to a Google Doc/Sheet that contains my detailed solution. You may simply review them or practice them yourself and check your answers. Links to the case notes will be provided in each chapter’s module outline page published in Canvas.

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

1. **IN CANVAS, complete the required exercise.** The structure and tasks of exercise will vary ranging from using digital tools to build our learning community to solving complex problems to creating and solving your own cases. Exercises are due Sundays at 8pm – late assignments are not accepted, no exceptions. There will be 9 exercises (only select chapters will include an exercise). I will drop your lowest four exercise scores.
2. **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, December 16, 2022. No points or extra credit are assigned to optional homework.
3. **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 Sundays 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 (Sundays at 8pm), it is your responsibility to review the solutions to discover your mistakes - I will not explain homework solutions (except during Zoom office hours, after the assignment has closed for grading and you have unsuccessfully attempted to discover your mistakes).

4. **IN WILEY PLUS, complete the quiz** which comprises 10 true false and/or multiple-choice questions, each worth 1 point. The quiz for each chapter will open at the same time as the respective required chapter exercise and homework and remain open until the respective chapter homework is due (Sundays at 8pm). The quiz will be timed – once you start it you will only have 30 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 1-6. The first midterm exam will be on **Friday, November 4, 2022, and will open at 8:00am and close at 10:00pm that evening. You will have two hours and 30 minutes to complete the exam.** The second midterm covers chapters 7-11 and 17. The second midterm will be on **Friday, December 9, 2022, and will open at 8:00am and close at 10:00pm 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. **Solutions to the midterms will not be published.**
2. **IN WILEY PLUS, complete the final exam worth 150 points.** The final exam is comprehensive and will be multiple choice. The final exam will be on **Friday, December 16th and will open at 8:00AM and close at 10:00PM that evening. You will have two hours and 30 minutes to complete the exam. The final must be taken on the assigned day, at the assigned time, no rescheduling/makeups, no exceptions. Solutions to the final exam will not be published.**

Grade Determination:

Canvas Exercises (5 x 20pts)	100	450 – 500 points	A	100% = A+, 90-93% = A-
Homework (10 x 10pts)	100	400 – 449 points	B	87-89% = B+, 80-83% = B-
Quizzes (5 x 10pts)	50	350 – 399 points	C	77-79% = C+
Midterm #1	50	300 – 349 points	D	67-69% = D+, 60-63% = D-
Midterm #2	50	Below 300 points	F	
Final	<u>150</u>			
Total	500			

Extra Credit (1 assignment with an opportunity to earn an additional 10 points)

I will offer 10 points of extra credit for successful completion of an assignment to be named later. The extra credit assignment is due at 8PM on Sunday, December 11th. Late submission is not allowed.

Academic Integrity:

I expect exercises, homework, midterms, and the final will honestly reflect your own learning and knowledge in this course. You can solicit **help** from each other, tutors, and other students on the exercises and 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 score equal to 50% of the points possible 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

If a student does not complete any of the first two week's assignments (homework, quizzes, exercises) by Friday, October 7th, the student will be dropped from the course. The last day for a student to drop without a "W" is Sunday, October 9, 2022. Also, throughout the course, if a student does not complete any assignments for two consecutive weeks, the Instructor, at his discretion, may drop the student which would result in the student receiving a "W". **The last day for a student to drop with a "W" is Friday, November 18, 2022.**

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:

<u>Week</u>	<u>Date*</u>	<u>Topic</u>	<u>Comments & Measurements (<i>DUE SUNDAY @ 8PM UNLESS NOTED</i>)</u>
1	9/26	CH 1	CH 1 Exercise (10/2), CH 1 HW (10/2), CH 1 Quiz (10/2)
2	10/3	CH 2	CH 2 Exercise (10/9), CH 2 HW (10/9), CH 2 Quiz (10/9)
3	10/10	CH 3	CH 3 Exercise (10/16), CH 3 HW (10/16), CH 3 Quiz (10/16)
4	10/17	CH 4 CH 5	CH 4 Exercise (10/23), CH 4 & 5 HW (10/23), CH 5 Quiz (10/23)
5	10/24	CH 6	CH 6 Exercise (10/30), CH 6 HW (10/30), CH 6 Quiz (10/30)
6	10/31	MIDTERM	Midterm #1, CH 1-6, on Friday (11/4) open from 8AM – 10PM
7	11/7	CH 7 CH 8	CH 7 Exercise (11/13), CH 7 & 8 HW (11/13), CH 8 Quiz (11/13)
8	11/14	CH 9 CH 10	CH 9 Exercise (11/20), CH 9 & 10 HW (11/20), CH 10 Quiz (11/20)
9	11/21	CH 11	CH 11 Exercise (11/27), CH 11 HW (11/27), CH 11 Quiz (11/27)
10	11/28	CH 17	CH 17 Exercise (12/4), CH 17 HW (12/4), CH 17 Quiz (12/4)
11	12/5	MIDTERM EC	Midterm #2, CH 7-11 & CH 17, on Friday (12/9) open from 8AM – 10PM Extra Credit Assignment (12/11)
12	12/12	FINAL	Final, CH 1-11 and CH 17, on Friday (12/16) open from 8AM – 10PM

* The date corresponds to the first day of the week