

DRAFT UPDATED 07/15/2022

REQUIRED TEXTS AND SUPPLIES:

1. **ACCOUNTING 27th Ed.**, Carl S. Warren; James M. Reeve; Jonathan Duchac; South-Western/Cengage Learning Publishers

The textbook and online internet access to CengageNOW (CNOWv2) is required for this course. Homework, quizzes, exams, and other tasks will be completed online at CengageNOW.

TEXT PURCHASE OPTIONS (Subject to change before the quarter starts):

Option A: Buy one-third of the book from De Anza (or local) Bookstore in loose-leaf format. This option includes a quarter-long ACCESS CODE for the required online internet access to CengageNOW. This is probably the most straightforward option. 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 from De Anza in the future if you drop or fail the course and you end up retaking it. Once you open the bookstore packet, you will **not** be able to return it.

Option B: Buy directly from CengageNOW. You can buy ACCESS CODES with varying time limits. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework, quizzes and tasks. Be sure to save your proof of purchase. Follow the instructions on Canvas regarding the purchasing process. This option does **not** include the loose-leaf, hard copy version of the text.

Option C: Buy the entire textbook from another source. In this case, you will still need to buy the ACCESS CODE for online access. This is probably the most expensive option.

*CengageNOW registration information is available on Canvas in Module 0: "Getting Started in Cengage". This page includes a Course Registration Link that you need to click in order to register in the correct Cengage course. When you set up your CengageNOW account, **be sure to record your login and password in a safe place.** If you are using CengageNOW for the first time, please use your official name...the name you used when you enrolled at De Anza. If you have used CengageNOW before in another class, you will already have a CengageNOW account.*

2. A modern computer with updated Web browsers (Firefox, Safari, or Chrome, etc.) and a stable, reliable Internet connection.

STUDENT LEARNING OUTCOMES:

1. Demonstrate a knowledge of double entry accounting for business transactions and adjustments and prepare, explain and analyze financial statements using GAAP.
2. Analyze fundamental business concepts, how businesses operate, how accounting serves them and identify ethical issues in an accounting context.

COURSE OBJECTIVES:

This is the first course in a three course series at De Anza College. The first two courses cover financial accounting and the third course deals with managerial accounting. Accounting is the “language of business” and can be thought of as an information system that provides reports to stakeholders about the economic activities and condition of a business. Accounting 1A is the first accounting course at De Anza and will cover the accounting cycle, accounting systems, internal controls, merchandising businesses, and the balance sheet accounts: Cash, Receivables and Inventories.

COURSE STRUCTURE:

This is an online course. Online courses require substantial motivation and self-discipline. Attention to detail and a proactive approach are important keys to success. All class members are responsible to understand the requirements of, and the due dates for each assignment. If you complete an assignment outside of California, then you are responsible to make the appropriate time adjustment for the due date in your time zone. All class members should refer frequently to the Schedule/Calendar and the Assignment Detail page; both are available in Canvas, Module 0. Every class member should read each Canvas Announcement carefully. Class members are held responsible for the information in all of those sources. You should also make sure you are subscribed to the Canvas Course Question Forum.

Course work and exams must be completed by the due dates. There are no exceptions for any kind of late work; especially, there are no exceptions for late assignments caused by computer or technical problems; or issues involving time zones outside of California. Protect yourself by completing assignments well before the due date. Two websites are used in the course. Canvas and Cengage both contain vital course information. Course work will be completed using both Canvas and Cengage. More information is available on Canvas in Module 0: “Use of Websites in Class”. Class members will also need to complete projects using Google Sheets.

STUDENT EVALUATION:

Your grade will be assigned according to the following scale: A+ 98-100%, A 93-97%, A- 90-92%, B+ 87-89%, B 83-86%, B- 80-82%, C+ 77-79%, C 70-76%, D+ 67-69%, D 63-66%, D- 60-62%, F 0-59%. Grades in this course are earned by student efforts...not “given” by the instructor based on student needs.

Your final grade will be based on the following Course Point values:

<u>Description</u>	Course	
	Points	% of Total
Homework, quizzes, and other tasks	200	50%
<u>Interim ONLINE Midterm exam</u> (in middle of quarter)	100	25%
<u>Comprehensive ONLINE Final Exam</u> (at end of quarter “EOQ”)	100	25%
Total Course Points	400	100%

HOMEWORK, QUIZZES, AND OTHER TASKS:

There will be a variety of tasks including chapter homework assignments, quizzes, forum discussions, projects, and other tasks. These tasks will be graded and scored based on "HOMEWORK POINTS". Homework Points are different from Course Points. Homework Points will be converted into Course Points at the end of the quarter. The total maximum number of Homework Points is not known at the beginning of the quarter. At the end of the quarter the percentage of Homework Points will be calculated based on the number of points earned out of the number of points possible and then multiplied by the 200 Course Points allocated to "Homework, quizzes, and other tasks". For instance, if you earn 270 Homework Points out of a possible 300 Homework Points, then this would translate into 90% times 200 Course Points equaling 180 Course Points. There are no exceptions for late assignments caused by computer or technical problems. Protect yourself by completing assignments well before the due date. Do not wait until the very last minute to finish your work!

Chapter homework assignments consist of textbook exercises and problems and must be done online using the publisher's website, CengageNOW. Assignments and due dates are posted and are due as scheduled. Late assignments will NOT be accepted; however, the lowest single chapter homework score will be dropped. (Do not rely on the due date and time seen on the CengageNOW site. This deadline is based on your own computer's time...if your computer is not set to Pacific (California) Time, then you will see the incorrect due date on the CengageNOW site.) Each chapter homework assignment will be worth fifteen (15) Homework Points. There are no exceptions for late assignments caused by computer or technical problems. Protect yourself by completing assignments well before the due date. Do not wait until the very last minute to finish your work! If you have any Cengage difficulties, file a trouble ticket with Cengage technical support. See Announcement 3 in Canvas Module 0 on the "Use of Websites in Class" page. Please also email the instructor with the number that Cengage assigns to your trouble ticket. If you have any trouble during Cengage exams, you must follow the troubleshooting protocols outlined in Canvas Module 0 on the "***Cengage Quiz and Exam Information***" page. No exam allowances or adjustments can be made if you fail to follow these troubleshooting protocols!

There will be a variety of other tasks including, quizzes, forum discussions, projects, and other tasks. Some of these tasks will be worth ten (10) Homework Points, and others will be worth five (5) Homework Points. All of these tasks must be completed by the due date. The lowest TWO 10-point assignments will be dropped, as well as the lowest single 5-point assignment. There may be a few tasks that will be worth fifteen (15) Homework Points, however, the lowest 15-point assignment will be dropped only if there is more than one 15-point task. There is also a required Long-Term Project worth approximately seventy-five (75) Homework Points. This Long-Term Project will be completed using Google Sheets. There is no option to drop this assignment. There are no exceptions for any kind of late work. This includes the Long-Term Project which is worth substantial points. For this project especially, you should complete the project as early as possible. Procrastination on this project should be avoided and will not be accommodated by the instructor! This is an individual project that must be done on your own; however, the instructor can access your sheet and is available to help.

All Google Sheet projects must be constructed using proper formulas. Merely typing in all numbers and using Google Sheets as a glorified typewriter is not acceptable. It is the actual Google Sheet itself that I grade in these projects... not the PDF files that you submit to Canvas by the due date. The PDF files only substantiate that the assignment was completed by the due date. You must do the work in the original Google Sheet that I own and then share with you. Making your own copy of the Google Sheet or using Excel to complete the project is not an acceptable alternative. Other than the preformatted Google Sheet templates I share with you, all work in any individual Google Sheet project must be your own original work. All work in any authorized group Google Sheet project must be the original work of those inside the group. Copying part or all of a Google Sheet from another student or source is considered plagiarism and will be treated as outlined in the Academic Integrity section of the

syllabus shown below. Copying includes, but is not limited, to actually copying and pasting another person's financial statement (or portions thereof) into your spreadsheet and then editing some of the numbers. Following the examples in the textbook for financial statements structure and formatting is not considered copying as long as you build the spreadsheet yourself.

There may also be additional types of tasks assigned during the quarter. Information regarding any such tasks will be provided along with the task instructions.

INTERIM *ONLINE* MIDTERM EXAM: There will be one Online Midterm Exam. The exam will be taken on CengageNOW. The exam will be timed (about two hours) and cover the first four chapters. The exam must be taken within a specific time window at the end of the fifth week. The exam must be taken between Noon, Friday, 10/28/2022 and finished by 8:00pm, Saturday, 10/29/2022. There are no exceptions for missed midterms. This midterm exam is worth 100 Course Points. More detailed information about the exam will be posted on Canvas prior to the exam.

COMPREHENSIVE *ONLINE* FINAL EXAM: There will be one Online Final Exam. The exam will be taken on CengageNOW. The exam will be timed (about two hours) and cover the entire course. The exam must be taken within a specific time window on Thursday (only) of Final Exam (12th) week. The exam must be taken between 8:00am, Thursday, 12/15/2022 and finished by 11:55pm, Thursday (the same day), 12/15/2022. This final exam is worth 100 Course Points. This exam will be similar in process to the previous Interim Online Midterm given after the first four chapters. More detailed information about the exam will be posted on Canvas prior to the exam.

GRADES, EXTRA CREDIT, ACADEMIC INTEGRITY, DROP POLICY, AND OTHER ITEMS:

You will be given a **secret code** so that **grades** can be published. The grades will be posted on the Canvas website so that you can monitor your progress. They can be found in a link called "GRADESHEET" at the top of the Canvas webpage. There is a "statute of limitations" on grade corrections and changes. If you notice a problem, notify the instructor immediately. All requests for grade changes must be made within two weeks of the original posting of the assignment/test grade. No changes will be made after two weeks!

Extra credit may be available throughout the quarter; however, there are important limitations. Extra credit can NOT increase your grade from an A to an A+. Also, if you have earned less than a D+ (less than 67%) on all other work excluding extra credit, then NO extra credit will be allowed. In other words, if you have earned a D without regard to any extra credit, then extra credit can NOT be used to increase your grade to a passing score. Extra credit is a privilege...not a right. Any and all extra credit may be disallowed based on instructor discretion. Reasons that extra credit may be disallowed include, but are not limited to, failure to follow extra credit assignment instructions exactly, disruptive behavior, or lack of academic integrity.

Academic integrity is expected from each student. Cheating and plagiarism in ANY form will absolutely NOT be tolerated. The following guidelines apply to the Online Midterm and Final Exam:

Acceptable: Referring to your own materials such as class notes, quizzes, and textbook. (Be sure to pay attention to the Cengage instructions regarding your browser.)

NOT Acceptable: Conferring in any way with another person about the exam until after the exam deadline. It is not ethical to give help to or receive help from any other person, whether they are in our class or not. (Cheating)

Cheating may appear to be a tempting short-run solution to a problem. In the long-run though, those who cheat, really cheat themselves. You are in college to learn something that will be helpful later in life. If you fail to learn

it, then you will have problems later on. In addition, the business and accounting world certainly does not need more dishonest people. (How would you like to go to a doctor that cheated their way through medical school?) Cheating and plagiarism is treated very seriously in this course and will result in a failing grade for either the particular exam/assignment or for the entire course. The Business Division Dean and the Campus Judicial Affairs Officer will also be notified by letter. This notification will result in a permanent record which may affect your future academic and professional career. All course work must be done by you. All work must be your own original work except where you quote others with proper attribution. Failure to do so will be treated as plagiarism. Some written work may be submitted to Turnitin.com to test for originality. Disruptive behavior is also not acceptable. Students who behave in a disruptive manner will be dropped from the course, at the discretion of the instructor. Participants in online classes are expected to observe proper "netiquette" guidelines as detailed in Canvas Module 0.

Drop Policy: Once you are enrolled in the class you will not be dropped based on attendance or performance...with two exceptions:

Exception 1- registered students who do not complete the Canvas Orientation Quiz by the deadline (Saturday of the first week) will be dropped as "no-shows".

Exception 2- registered students who miss ALL THREE of the first three Cengage assignments. There is a Cengage Introductory Quiz on Monday at the beginning of the second week. There is a Cengage Chapter Homework assignment on Tuesday of the second week. Finally, there is a Cengage Chapter Quiz on Wednesday of the second week. Registered students who miss ALL THREE of the first three Cengage Assignments will be dropped from the course. Cengage is an important part of this course, and everyone needs to be functioning in Cengage from the very start of the quarter. There is a free trial period, so students do not need to purchase the textbook/access code to complete these initial assignments.

Other than these two exceptions, you will not be dropped based on attendance or performance. If you need to drop the course, it is your responsibility to do so. If you are enrolled in the class after the final drop date, then you will receive an appropriate grade. Check the schedule of classes for the last day to withdraw with a "W". This date should be Friday, November 18, 2022.

GENERAL DE ANZA COLLEGE RESOURCES AND INFORMATION:

Final exam schedule <http://www.deanza.edu/calendar/finalexams.html>

Academic calendar <http://www.deanza.edu/calendar/>

Student Success Center <http://www.deanza.edu/studentsuccess/>

Disability Support Programs and Services (DSPS) <https://www.deanza.edu/dsps/>

Counseling and Advising Center <http://www.deanza.edu/counseling/>

Academic Integrity <http://www.deanza.edu/studenthandbook/academic-integrity.html>

Mutual Respect Policy <http://fhdafiles.fhda.edu/downloads/aboutfhda/4110.pdf>

Student Grievance Procedures <http://www.deanza.edu/studenthandbook/grievance.html>

Student Rights & Responsibilities <http://www.deanza.edu/studenthandbook/studentrights.html>

Online Learning Resource Hub for Students <http://www.deanza.edu/online-ed/students/remotelarning.html>

CARES Emergency Care Funds (Emergency Cash Grants) <https://www.deanza.edu/resources/emergency-funds.html>

Financial Accounting I
Schedule- Fall Quarter 2022
ACCT D001A67Z CRN 00007

Items in **BOLD** are firm **DUE** dates/times.
Non-bolded items are suggested course milestones.

Green= Canvas

Yellow= Cengage

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	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
SEPT/OCT WEEK 1	25 Course Introduction/ Orientation	26 Ch 1 Introduction to Accounting...	27 Ch 1 Introduction to Accounting...	28 Ch 1 Introduction to Accounting...	29 Ch 1 Introduction to Accounting...	30 Ch 1 Introduction to Accounting...	1 Canvas Orientation Quiz DUE tonight, SATURDAY Oct. 1st 11:55pm (5 Homework Pts) STUDENTS ARE DROPPED IF THEY DO NOT MEET THIS DEADLINE!
OCTOBER WEEK 2	2 1. Cengage Introductory Quiz AND 2. Canvas Welcome Forum BOTH DUE at 11:55pm & each is worth 5 Homework Pts	3 Ch 1 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 1-1,19,21,22; and PR 1-1 ALGO,1-2 ALGO WK 2 Current Events-Canvas Introductory post due 11:55pm	4 Ch 2 Analyzing Transactions Ch 1 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm	5 Ch 2 Analyzing Transactions Ch 1 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm	6 Ch 2 Analyzing Transactions Every class member will be placed in a random Portfolio group before the end of the second week. - Canvas	7 Ch 2 Analyzing Transactions	8 Ch 2 Analyzing Transactions
OCTOBER WEEK 3	9 WK 2 Current Events-Canvas Final project due 11:55pm	10 Ch 2 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 2-4,7,13; and PR 2-2A, 2-5A	11 Ch 3 The Adjusting Process Ch 2 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm WK 3 Current Events-Canvas Introductory post due 11:55pm Canvas Ch 3 "Ethics in Action" random groups formed today.	12 Ch 3 The Adjusting Process Canvas Portfolio Project 1st worksheet pdf copy DUE at 11:55pm. This is a quarter long project worth 15 Homework Pts Use market price on Fri.10/07	13 Ch 3 The Adjusting Process	14 Ch 3 The Adjusting Process	15 Ch 3 The Adjusting Process Long Term (LT) Project Milestone 1 Upload pdf copy of Journal to Canvas DUE at 11:55pm. This is a quarter long project worth 75 Homework Pts
OCTOBER WEEK 4	16 WK 3 Current Events-Canvas Final project due 11:55pm Canvas Ch 3 "Ethics in Action" Group Discussion Introductory Post DUE 11:55pm Those who do not make at least an introductory post will only be able to earn a maximum of half credit.	17 Ch 3 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 3-1,9,11,19; and PR 3-1A,3-3A Canvas Ch 3 "Ethics in Action" Group Discussion Final Post DUE 11:55pm (10 Homework Pts) WK 4 Current Events-Canvas Introductory post due 11:55pm	18 Ch 4 Completing the Acct Cycle Ch 3 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm Canvas Ch 3 "Ethics in Action" Group Discussion Final Post DUE 11:55pm (10 Homework Pts) WK 4 Current Events-Canvas Introductory post due 11:55pm	19 Ch 4 Completing the Acct Cycle	20 Ch 4 Completing the Acct Cycle	21 Ch 4 Completing the Acct Cycle	22 Ch 4 Completing the Acct Cycle Long Term (LT) Project Milestone 2 Upload pdf copy of General Ledger + Worksheet to Canvas DUE at 11:55pm. This is a quarter long project worth 75 Homework Pts
OCTOBER WEEK 5	23 WK 4 Current Events-Canvas Final project due 11:55pm	24 Ch 4 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 4-3,12,16,17; and PR 4-1A WK 5 Current Events-Canvas Introductory post due 11:55pm	25 Preview Midterm #1 Ch 4 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm WK 5 Current Events-Canvas Introductory post due 11:55pm	26 Preview Midterm #1 Ch 5 Accounting Systems	27 Ch 5 Accounting Systems	28 Midterm 1 (Ch 1, 2, 3, & 4) Must be completed on Cengage within specified time limits. Can be taken FRIDAY or SATURDAY ONLY between Noon Friday and 8:00pm Saturday	29 ***DUE SATURDAY NIGHT*** ****8:00PM 10/29/2022*** Midterm 1 (Ch 1, 2, 3, & 4) Must be completed on Cengage within specified time limits. Can be taken FRIDAY or SATURDAY ONLY between Noon Friday and 8:00pm Saturday
OCT/NOV WEEK 6	30 WK 5 Current Events-Canvas Final project due 11:55pm	31 Ch 5 Accounting Systems	1 Ch 5 Accounting Systems WK 6 Current Events-Canvas Introductory post due 11:55pm	2 Ch 5 Accounting Systems	3 Ch 5 Accounting Systems	4 Ch 5 Accounting Systems	5 Ch 5 Accounting Systems

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	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
NOVEMBER WEEK 7	6 Wk 6 Current Events-Canvas Final project due 11:55pm Daylight Savings Time ends, This impacts all Due Dates for the rest of the quarter.	7 Ch 5 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 5-8,9,16,17,20 No PR items for Ch. 5	8 Ch 6 Accounting for Merch. Bus. Ch 5 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm Wk 7 Current Events-Canvas Introductory post due 11:55pm	9 Ch 6 Accounting for Merch. Bus. Canvas Portfolio Project 2nd worksheet pdf copy DUE at 11:55pm. This is a quarter long project worth 15 Homework Pts Use market price on Fri.11/04	10 Ch 6 Accounting for Merch. Bus.	11 Holiday	12 Ch 6 Accounting for Merch. Bus.
NOVEMBER WEEK 8	13 Wk 7 Current Events-Canvas Final project due 11:55pm	14 Ch 6 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 6-7,8,23; and PR 6-3A, 6-5A	15 Ch 7 Inventories Ch 6 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm Wk 8 Current Events-Canvas Introductory post due 11:55pm	16 Ch 7 Inventories	17 Ch 7 Inventories	18 Ch 7 Inventories Last class to drop - "W" 11/18/2022	19 Ch 7 Inventories
NOVEMBER WEEK 9	20 Wk 8 Current Events-Canvas Final project due 11:55pm	21 Ch 7 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 7-12,13,15,25,26; and PR 7-5A	22 Ch 8 SOX, Controls & Cash Ch 7 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm Wk 9 Current Events-Canvas Introductory post due 11:55pm	23 Ch 8 SOX, Controls & Cash	24 Holiday	25 Holiday	26 Ch 8 SOX, Controls & Cash
NOV/DEC WEEK 10	27 Wk 9 Current Events-Canvas Final project due 11:55pm	28 Ch 8 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 8-18,19,24; and PR 8-3A,8-4A	29 Ch 9 Receivables Ch 8 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm Wk 10 Current Events-Canvas Introductory post due 11:55pm	30 Ch 9 Receivables	1 Ch 9 Receivables	2 Ch 9 Receivables	3 Ch 9 Receivables
DECEMBER WEEK 11	4 Wk 10 Current Events-Canvas Final project due 11:55pm	5 Ch 9 Receivables	6 Ch 9 Receivables	7 Ch 9 Cengage Homework DUE at 11:55pm (15 Homework Pts) EX 9-4,5,6,9,10,19; PR 9-1A Current Events Quiz Opens at 12:00am (10 Homework Pts) Canvas	8 Ch 9 Cengage Quiz DUE Timed quiz - can be taken TODAY ONLY noon-11:55pm	9 Cengage Extra Credit DUE TONIGHT FRIDAY, 12/09/2022: Optional Extra Credit DUE at 11:55pm	10 Long Term (LT) Project Milestone 3 (completion) All remaining project tasks must be completed. DUE at 11:55pm. This is a quarter long project worth 75 Homework Pts
DECEMBER WEEK 12	11	12	13	14 Final Exam Must be completed on Cengage within specified time limits. Can be taken THURSDAY ONLY between 8:00am Thursday and 11:55pm Thursday (same day)	15 Final Exam Must be completed on Cengage within specified time limits. Can be taken THURSDAY ONLY between 8:00am Thursday and 11:55pm Thursday (same day)	16	17

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