

There is an audio Powerpoint file available on Canvas about this syllabus (Keynote in Apple).

**DE ANZA COMMUNITY COLLEGE**  
**SPRING '22                      ACCOUNTING 1B.02Z                      M. BREEN**  
CRN 26520

Instructor: Mia Breen  
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Class Hours: Online TTh 2:30 – 3:45  
Office Hours: Tuesday 6:00

**Prerequisite:** Accounting 1A or equivalent

**Required Course Materials:**

**ACCOUNTING Ch 10-17** – 27th edition - Warren, Reeve, Duchac; Cengage Publ.

(Please, Please check out the *Textbook Purchase Options* I emailed to you)

**HAND OUT PACKET-** Better known in Bookstore as the “Piggy Packet”. You can either purchase this from the bookstore (then you do not have to worry about printing them out every chapter) or print these out yourself from Canvas before each chapter. These are a **very important** part of this course. We will be using them during the class sessions.

**POWERPOINT SOFTWARE** – Either PowerPoint on a PC or Keynote on Apple.

**CengageNow Course Key: E-Y84EYGJETDJLQ (Use when registering with CengageNow**

<https://www.cengage.com/dashboard/#/course-confirmation/E-Y84EYGJETDJLQ/initial-course-confirmation> | [Student Registration Instructions](#)

**Course Description:**

The course covers the theory, practice, and procedures relating to the preparation and use of accounting records and reports with an emphasis on mercantile-oriented enterprises. This course concentrates on the Principles of Accounting as they apply to long-term asset valuation, payroll and other current liabilities, partnership, LLC’s and corporate accounting, long term liabilities, Statement of Cash Flows, and financial data analysis. (Chapters 10-17)

**Student Learning Outcomes:**

1. Demonstrate a knowledge of the users of accounting information and forms of business ownership, risks and capitalization of each and prepare, analyze and evaluate the financial structure of a firm using corporate financial statements (and include the statement of cash flows).
2. Analyze and evaluate the capitalization of a firm using debt and equity and apply net present value methodology to the analysis.

**Basis of Grade:**

	Points	% of Grade
Midterms - 2 @ 100 points each	200	29%
Other (see next page)	260	37%
Final	<u>240</u>	<u>34%</u>
<b>TOTAL POINTS</b>	<b>700</b>	<b>100%</b>

**Grading Scale**

	Points	% of Total
A Grade	630-700	90-100
B Grade	560-629	80-89
C Grade	490-559	70-79
D Grade	420-489	60-69
F Grade	Below 419	Below 59

A+ = 100%    A- = 90-93%  
B+ = 87-89%    B- = 80-83%  
C+ = 77-79%  
D+ = 67-69%    D- = 60-63%

**Midterms (200 pts):**

There will be three online timed midterms to be taken and graded on CengageNow. I will automatically drop the lowest midterm of the three. If you received an ‘F’ on a midterm due to a cheating problem, you may NOT drop that midterm.

### **Final Exam (240 pts):**

This is a mandatory comprehensive exam covering all eight chapters we have studied this quarter. It is not an optional exam. Because this is an online class, if you FAIL the Final, you will FAIL the class. This Final must be taken during the last week of the quarter within a 2 hour window, LOOK AT THE COURSE CALENDAR for the day and time. PLEASE plan ahead and clear your calendar!

### **OTHER POINTS (260pts):**

#### **Quizzes – 60 points**

Chapter quizzes will be online and timed on CengageNow. These quizzes must be completed during the allotted time frame and are worth 10 point each. There will be no makeup for missed quizzes. There will be 80 points available throughout the quarter (8 chapters \* 10 points each), however, the maximum number of points you can get in this area is 60. So, you could miss 20 points on the quizzes and still get 100%.

#### **Homework - 120 points**

Chapter homework will be available both online and manually. Both online and manual homework will each be worth a maximum of 10 points per chapter equaling 20 points of homework per Chapter.

-Online Homework will be available on and graded by CengageNow. The maximum points for online HW will be 60 out of the 80 points available.

-Manual homework ***must be completed by hand on paper, no computerized manual homework please.***

These must be submitted by uploading it into Canvas during the allotted time frame. You should either take a photo or scan your manual homework and upload to Canvas. Check the Canvas assignment for the acceptable file types. Again, there will be 80 points available throughout the quarter. The maximum number of points you can get in this area is 60.

So, you could miss a total of 40 points of homework and still get 100% of the points in this area.

#### **Financial Statement Analysis Project – 80 points**

This portion of your grade will require you and a group to analyze a current audited set of financial statements of a major US merchandising corporation. I will choose the corporation and the group. You and your group will then analyze these statements using the tools and knowledge you have gained in your financial accounting classes. A formal group report will be handed in containing the entire results of the group analysis. You will be graded for the quality and accuracy of the group report and also by your peers for your contributions.

### **IMPORTANT ITEMS:**

**ZOOM sessions:** These office hours are setup for the students to ask additional questions about the new (or old) concepts. Please actively participate in these weekly sessions. I have set Tuesday at 6:00pm as the Zoom Office Hour, however this is flexible and if enough students would prefer a different time, this can be changed or an additional time set up. You will be expected to attend at least 5 of these sessions (negative may be points assigned).

#### **Quizzes – Extra Credit**

The on-line quizzes due the same week the chapter is assigned to be read are extra credit. These are different from the Chapter Quizzes above. There will be 8 quizzes and each will graded by the homework online system. The quizzes are timed, on CengageNow, and worth 5 points each, max 40.

#### **Participation:**

Your class participation on a timely basis is an integral part of the online learning cycle. If you have not actively participated during the first two weeks of the quarter, I will drop you and WARNING, I WILL NOT ADD YOU BACK! This means you MUST complete one of the available quizzes, an online homework assignment, submitted one of the manual homework, or taken a Chapter quiz. It is your responsibility to handle your time wisely. If you decide to drop this class after the week 2, YOU should do so in a timely manner.

#### **Personal integrity:**

I expect all students to ***do their own work***, unless asked otherwise by the instructor. If there are any problems, the student/students will be reported to the Dean of Student Services. If the problem concerns more than one student, all students involved will be disciplined. Your instructor has the right to assign a grade of “F” for any infractions. If you have any questions, please consult the college schedule under “Academic Integrity”. Please, please, there was a huge problem last quarter, let us have no problems this quarter.