# DE ANZA COMMUNITY COLLEGE FALL '22 ACCOUNTING 1A.04Z M. BREEN

CRN 27175

Instructor: Mia Breen Class Hours Tues-Thurs 12:30-2:20pm Office Hours: Wednesday 5:30pm E-mail: breenmia@fhda.edu

Recommended: Satisfaction of math requirement for graduation.

# **Required Course Materials:**

ACCOUNTING Ch 1-9 – 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. These are a <u>very important</u> part of this course and will be used during the class time.

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

**CengageNow Course Key:** E-Y84E4FZLYFUX6 (Use when registering with CengageNow)

https://www.cengage.com/dashboard/#/course-confirmation/E-Y84E4FZLYFUX6/initial-course-confirmation | Student Registration Instructions

#### **Course description:**

The course relates to the theory, practice, and procedures relating to the preparation and use of accounting records and reports with an emphasis on service and mercantile-oriented enterprises. This course concentrates on the Principles of Accounting, the usage of debits and credits, the analysis of business transactions, the completed counting cycle, the preparation of the basic financial statements, principles of inventory, the preparation of bank reconciliations, and the calculation and interpretation of basic financial analysis. (Chapters 1-9)

## **Student Learning Outcomes:**

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

Basis of Grade:		F	Points	% of Grade
Midterms - 2 @ 100 points each		200		29%
Other (see next page)		230		33%
Final			<u>270</u>	<u>38%</u>
TOTAL POINTS		700		100%
<b>Grading Scale</b>	Points	% of Tota	1	
A Grade	630-700	90-100	A+ = 100%	A = 90-93%
B Grade	560-629	80-89	B+ = 87-89%	B - 80-83%
C Grade	490-559	70-79	C+ = 77-79%	
D Grade	420-489	60-69	D+ = 67-69%	D = 60-63%
F Grade	Below 420	Below 59		

## Midterms – 200 pts:

There will be three 100 point online timed midterms 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, I will NOT drop that midterm.

### Final Exam - 270:

This is a mandatory comprehensive exam covering all nine chapters we have studied this quarter. It is not an optional exam. Because this is an online Final, 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 which I will set up. PLEASE, plan ahead once you are given the 2 hour parameters and clear your calendar.

#### **OTHER POINTS (230pts):**

### 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 90 points available throughout the quarter (9 chapters \* 10 points each), however, the maximum number of points you can get in this area is 60. So, you could miss 30 points on the quizzes and still get 100% of these points.

## **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* - There will be one online HW per chapter and will be available on and graded by CengageNow. The maximum points for this online HW will be 50 out of the 90 points available. *Manual* – This homework *must be completed by hand (you write it) on paper, no computerized manual homework please*. These must be submitted by uploading it in Canvas during the allotted time frame. You should either take a photo or scan your manual homework and upload to Canvas. See the Canvas *Assignment* for the actual assignments and allowable file types. Again, there will be 90 points available throughout the quarter. The maximum number of points you can get in this area is 70.

## Project – 50 points

There will be one group project assignment due. You will be graded on your cooperation within the group and on the successful completion of the project by your group.

#### **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 Wednesday at 5:30pm 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).

#### **Ouizzes – Extra Credit**

These online quizzes are due the same week the chapter is assigned to be read and are extra credit. These are NOT the same as the Chapter Quizzes above. These 9 quizzes are available on CengageNow and each will graded by the CengageNow system. The quizzes are timed and worth 5 points each, with a 40 point maximum.

#### **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, submit a manual homework, or take a Chapter quiz. After the first 2 weeks, if you decide to drop this class, **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 in this quarter.