

**De Anza College**  
**ACCT 1A: CRN: 25883**  
**Course Syllabus – Fall 2022**

**Instructor:** Keith Mello, CPA

**Contact Information:**

**Online Office:** Tuesday and Thursday 9:30 a.m.-10:45 a.m. as a live Zoom (whenever possible) email me in advance for an appointment time if you want individual help

**E-mail** [mellokeith@fhda.edu](mailto:mellokeith@fhda.edu) **BUT Please email through Canvas for a faster response**

**Class Meetings:** Wednesday via Zoom 9:30-10:20 a.m.

**Prerequisites:** Advisory: English Writing 211 and Reading 211 (or Language Arts 211), or English as a Second Language 272 and 273; Mathematics 212 or equivalent.

**Course Description (from 2021-2022 De Anza Course Catalog):**

The primary objective of this course is to help students learn how accounting meets the information needs of various users by developing and communicating information that is used in decision-making. Accordingly, the expected student outcome is the demonstration that the student can read, analyze and interpret external financial statements.

**Required Text and Materials:**

- *Accounting* by Warren/Reeve/Duchac 27<sup>th</sup> Edition [Chapters 1-9 DeAnza College custom]
  - For a *digital only* copy of the book go to: <http://getenrolled.com/>
  - Enter in the following **course key**: **E-Y84E3ZTU6QNRW**
    - Click Register
    - If you already have a Cengage account from another course you took at De Anza, please login; if not, click Create an Account
    - Click Continue [You can purchase an **access code later**]
    - At the **bottom** of the Single-Term: \$59.00 *column* click **Temporary Access**
    - You now have until April 22nd to complete the assignments (and use the ebook) before you **have** to purchase digital access
      - Select the My Home option
        - Selecting the ebook allows you to read the chapters
        - Selecting the **Acct 1A Fall 2022** is where you access assignments
      - You will be able to see when your free access ends every time you login
      - You can choose among the purchase options and purchase the ebook at any time during the free trial by choosing Review Purchase Options
        - Single Term [Buy Individual]: \$59.00 is recommended for most students
        - Only consider choosing Cengage Unlimited if you have multiple classes using Cengage textbooks *this quarter*
        - Do NOT choose Cengage Unlimited eTextbooks (you will not get access to CNowV2 software)
  - You can get the *hard copy* textbook from our bookstore
    - It will come with the CNowV2 software **access code** inside the front cover; follow the same instructions as under digital copy to setup your online CengageNow account
    - However, you will not be able to return the book once you open it

## Student Learning Outcomes (SLO's)

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.

## Student Expectations (**MINIMUM of 10 hours per week** doing the following):

1. **RESPOND** to the Opening Questions as you *actively READ* each chapter; these are not turned in.
2. **COMPLETE** the Opening Questions, Chapter Problem(s), Homework, Challenge Questions, and Quizzes on time. **WATCH** and **TAKE NOTES** on all videos. **STUDY** well in advance for exams.
3. **WORK** on the *two* Projects 2-3 weeks before they are due.
4. **SEEK HELP** from **other students** in the class through *group discussion* posts. I will place you in groups of four or five and you can work on the homework and projects together.
5. **SEEK HELP** from the **online tutoring** resources early in the class.

## Grading Philosophy:

First, and foremost, I grade based on **PERFORMANCE**, not effort. **YOU EARN YOUR GRADE**. I use total points to determine your letter grade. One of the shortcomings of using this point system to determine traditional letter grades (which are based on a percentage ranging from 50-100) is the assignment of an *individual* assignment grade less than 50%. Therefore, you will not receive points lower than a 50% on any individual assignment, including **TAKEN** examinations unless you violate the academic integrity policy. This process helps to assure an accurate grade based on your overall performance in the course. With this philosophy, however, there is **NO place for any extra credit assignments or dropping of, making up, or rescheduling exams**. Also, there are **NO** assignment due date extensions. **ALL quizzes and examinations are designed in a way where referencing notes and/or the textbook will result in running out of time.**

## Course Format & Assignments:

- **Opening Questions** are designed for you to actively read the chapter; you complete them *as you read*.
- **Homework** will be completed through the CengageNOWv2 online portal; it is 50 points in total. You will have **two submissions** and **one "Check My Work" (per submission)**. Homework has a 50% minimum score even if not attempted.
- **Challenge Questions** are also done in CengageNOWv2; there are 10 in total, worth 30 points in total. Again, you will have **two submissions** and **one "Check My Work" (per submission)**. Challenge Questions have a 50% minimum score even if not attempted.
- **Quizzes** will be given for *each chapter* and are worth 10 points each; you are only given 30 minutes. One attempt and zero "Check My Work." Quizzes have a 50% minimum score even if not attempted.
- **Midterm (CH 1-5)**, **MUST be taken at the scheduled time**. 80 points. *50 minutes*. A non-attempted midterm regardless of the reason results in a **temporary 50%** score; this will be adjusted after the final exam to be the **same** percentage of points earned on the final. Attempted midterm has 50% minimum.
- **Two Projects** will be done online through CengageNOWv2; 45 points each; 50% minimum.
- **Final Examination** will be **comprehensive and MUST be taken at the scheduled time**. *120 min*. A non-attempted (missed) OR attempted final exam subject to a 50% minimum score.

## Grade Determination:

		Points	Grade Tier	Points	Grade Tier	
Challenge Questions	30	500 [100%]	A+	385 [77%]		C+
Homework	50	470 [94%]	A	345 [69%]		C
Quizzes	90	445 [89%]	A-	335 [67%]		D+
Midterm	80	435 [87%]	B+	320 [64%]		D
Projects	90	420 [84%]	B	295 [59%]		D-
Final	<u>160</u>	395 [79%]	B-	294 [58.8% and below]		F
Total	500					

Grades are given based on points. I have built in an EXTRA 1% to the grading scale, because I know what it is like to be on a borderline letter grade. For example, 470 points, which is 94.00% is the lowest A, rather than my/others' usual standard of 95%. Having done that, 469 points is 93.8%, which is an A-; **do not ask** me to move that up to an A, as I'm already bumping the grade a full percentage point. I will not move it to an A. Remember, no extra credit, extra work, or retakes. This decision is final; please do not ask me to make an exception. I will not make one.

The ONLY way for a grade to move up ONE tier (e.g., A- to A) is IF your **final exam score** is at the higher grade tier (A in this example), yet your *total points after the final exam* are not enough to get you to the A tier (for example, you end up with 467). Then, I will award you an A grade. You can NOT move more than one tier (e.g., from a B+ to an A) with this system. For example, if you score an A on the final exam [for example, a 480], but your total points *after* the exam are only 440 points, you will move to an A- final grade, but not an A.

So, in summary, the final exam *can* help compensate for points lost on other assignments and the midterm, but only to a limited extent. I do this “one-tier grade bump” because I believe you have shown me increased mastery of the course concepts on the final exam; concepts you may have initially struggled with. This usually happens for a handful of students a quarter, so *please do not* rely on it. As accounting is a language, if you don't do well on the assignments during the quarter, it is extremely difficult (and *rare*) to suddenly “master it” when preparing for the final exam. Focus on LEARNING, and the grade will follow. Don't let the grade lead you.

### **Academic Integrity:**

I expect examinations, homework, challenge questions, quizzes, and projects will honestly reflect your own learning and knowledge in this course. You are allowed to consult each other with homework, challenge questions, and the projects, but I do expect that **you will ultimately be completing these assignments, not copying them.**

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).

For more information, please visit: [https://www.deanza.edu/policies/academic\\_integrity.html](https://www.deanza.edu/policies/academic_integrity.html)

### **Online Classroom Behavior:**

I expect you to act **respectfully and responsibly** at all times online and in your interactions with me and others online. This is a learning environment, and you will behave accordingly. All of our time is valuable and everyone deserves to be treated with respect. Accordingly, any disrespectful or irresponsible behavior will not be tolerated. Students who engage in this behavior will be asked to leave an online discussion and if the behavior continues, will be dropped from the course. Examples of disrespectful or irresponsible behavior include (but are not limited to):

- Mean, degrading, aggressive, and/or inappropriate comments made in a discussion, phone call, or email
- Excessive emails to the instructor
- Monopolizing discussion time through excessive questions or responses

## Withdrawal

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 ***if you are inactive (defined as any student who has not completed an academically related activity) by 11:59 pm on Friday of the FIRST week, I MUST drop you for non-participation.***

## 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. Please visit <http://www.deanza.edu/dsps/index.html> for more information.

**COURSE CALENDAR (subject to change)**

Week	Day	Date	Topic	Measurements
1	SUN	10/2	CH 1	<b>How to Use CNOW V2</b> due at <b>10:00 p.m.</b> <b>CH 1 Homework</b> due at <b>10:00 p.m.</b> <b>CH 1 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 1 Quiz</b> due at <b>10:00 p.m.</b>
2	SUN	10/9	CH 2	<b>Canvas Accounting 1A Questionnaire</b> due at <b>10:00 p.m.</b> <b>CH 2 Homework</b> due at <b>10:00 p.m.</b> <b>CH 2 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 2 Quiz</b> due at <b>10:00 p.m.</b>
3	SUN	10/16	CH 3	<b>CH 3 Homework</b> due at <b>10:00 p.m.</b> <b>CH 3 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 3 Quiz</b> due at <b>10:00 p.m.</b>
4	SUN	10/23	CH 4	<b>CH 4 Homework</b> due at <b>10:00 p.m.</b> <b>CH 4 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 4 Quiz</b> due at <b>10:00 p.m.</b>
5	SUN	10/30	CH 5	<b>PROJECT One</b> due at <b>10:00 p.m.</b> <b>CH 5 Homework</b> due at <b>10:00 p.m.</b> <b>CH 5 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 5 Quiz</b> due at <b>10:00 p.m.</b>
6	WED	11/2		<b>MIDTERM (CH 1-5) 9:30 a.m. - 10:20 a.m.</b>
7	SUN	11/13	CH 6	<b>CH 6 Homework</b> due at <b>10:00 p.m.</b> <b>CH 6 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 6 Quiz</b> due at <b>10:00 p.m.</b>
8	SUN	11/20	CH 7	<b>CH 7 Homework</b> due at <b>10:00 p.m.</b> <b>CH 7 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 7 Quiz</b> due at <b>10:00 p.m.</b>
9	SUN	11/27	CH 8	<b>PROJECT Two</b> due at <b>10:00 p.m.</b> <b>CH 8 Homework</b> due at <b>10:00 p.m.</b> <b>CH 8 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 8 Quiz</b> due at <b>10:00 p.m.</b>
10	SUN	12/4	CH 9	<b>CH 9 Homework</b> due at <b>10:00 p.m.</b> <b>CH 9 Challenge Questions</b> due at <b>10:00 p.m.</b> <b>CH 9 Quiz</b> due at <b>10:00 p.m.</b>
11	STUDY WEEK		CH 1-9	<b>Nothing Due this Week; Study hard!</b>
12	WED	12/14		<b>FINAL EXAM (CH 1-9) 9:15 a.m. - 11:15 a.m.</b>