

DeAnza College

Course: Acct 1A
 Text: *Accounting Warren etc, Cengage Publishing 25th ed, and*
 Online Cengage Account is required
 Instructor: Michael Gough
 Office: F51a
 Telephone/email: 408 864-8622, goughmichael@fhda.edu
 Hours: TBA
 Website: <http://faculty.deanza.edu/goughmichael/>

Description:

After completing the course you should be able to:

1. Explain the process of accounting.
2. Identify the users of accounting information.
3. Identify the generators of accounting information.
4. Perform double entry bookkeeping.
5. Record accounting transactions in a general journal and special purpose journals.
6. Post transactions to the general ledger.
7. Adjust accounts as part of the accounting cycle.
8. Prepare a trial balance, adjusted trial balance and financial statements (income statement, balance sheet and statement of owner's equity). Prepare financial statements using an electronic spreadsheet.
9. Prepare closing entries.
10. Recognize basic accounting theory and generally accepted accounting procedures.
11. Analyze financial statements at a beginning level and explain generally accepted accounting principles (GAAP).

Strategic Learning Outcomes for this class:

- Demonstrate a knowledge of double entry accounting for business transactions and adjustments.
- Prepare, explain and analyze an income statement, statement of owner's equity and balance sheet using GAAP and identify the various users of financial statements.
- Identify ethical issues in an accounting context.

Analyze fundamental business concepts, how businesses operate and how accounting serves them.

Grading:

Midterms: (3X100)	300			
Homework/In Class/Web	100 (approximate)			
Final	100			
Drop One Exam	(100)			
Total	400			
<i>A</i> - >90%	<i>B</i> - >80%	<i>C</i> - >70%	<i>D</i> - >60%	<i>F</i> < 59%

Course Expectations/Requirements:

This course is designed to introduce the student to financial accounting. The course requires a substantial amount of reading and the ability to work with numbers. It is expected that the student attend all session; if one is missed it is up to the student to get the information from fellow students or from the instructor at a mutually agreed upon time. Because it is rare in business that individuals work alone, and the ability to work with others is an important skill, there is a substantial amount of group work in the class that is graded. Therefore come to class and prepare to be an engaged, active learner.

A few times during the term there will be a web discussion assigned where the student will log on to the class website, go to the *Recent Discussion*, read the discussion question and respond to the question in writing on the site. The response will be read by everyone in the class.. These discussions are reviewed and graded as part of the regular assignments. On the web discussion (cyberclass) days, the class will not physically meet. We will discuss this part of the course during class.

Policies:

There are no makeup exams for any reason, however, one exam is dropped. All work must be turned in on time, late assignments are not accepted for any reason. In class group work cannot be made up. If you find that regular attendance is a challenge, it is suggested that you take the Distance Learning Class, where there is a greater writing/homework requirement but the attendance requirement is minimized. Once you have indicated your enrollment in this class it is your responsibility to monitor your status. If you believe you need to drop during the term, you must do so prior to the 7th week of the term in order to receive a W – otherwise your earned grade will be given.

Cheating and disruptive behavior will not be tolerated and are dealt with in accordance with the DeAnza policies set forth in the course catalogs and schedules.

Acct 1A Fall 2014				
Tues	Thurs	Chapter	HW Due	
9/23/14	9/25/14	1	1-3A, 4A	9/25/14
9/30/14	10/2/14	2	2-2A, 3A	10/2/14
10/7/14	10/9/14	3	3-3A, 5A	10/9/14
10/14/14	10/16/14	10/14/14	Exam	
10/21/14	10/23/14	4	4-2A, 3A	10/21/14
10/28/14	10/30/14	5	5-1A, 3A	10/28/14
11/4/14	11/6/14	6	6-1A, 3A	11/4/14
		11/6/14	Exam	
11/11/14	11/13/14	7	7-1A, 3A	11/13/14
11/18/14	11/20/14	8	8-3A, 5A	11/18/14
11/25/14	11/27/14	9	9-2A, 4A	11/25/14
12/2/14	12/4/14	12/2/14	Exam	
12/10/14		Final Exam	9:15	
	Web discussion dates to be announced			
	Schedule may be changed as needed			

Note to students with disabilities: If you have a disability-related need for reasonable academic accommodations or services in this course, provide (name of Instructor) with a Test Accommodation Verification Form (also known as a TAV form) from Disability Support Services (DSS) or the Educational Diagnostic Center (EDC). Students are expected to give five days notice of the need for accommodations. Students with disabilities can obtain a TAV form from their DSS counselor 864-8753 (DSS main number) or EDC advisor 864-8839 (EDC main number)