

De Anza College
ACCT 1B
Course Syllabus – Fall 2014

Instructor: Kevin Mello, CPA (inactive), MBA

Contact Information:

Office F 51U (On Campus Office Hour is M-F 10:30 – 11:30)
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Class Meetings: Online (Except final exam which is in person in MLC 105)

Class Location: Online (Dedicated Online Availability is M-F 12:30 – 1:30)

Course Description (from 2014-2015 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.

Student Learning Outcomes (SLO's)

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.

Required Text and Materials:

- Accounting 1B with CengageNOW (25th edition) by Warren, Reeve, and Duchac, published by Cengage
- Cengage Now Registration (<http://www.cengage.com/login>)
Course Key: **E-24YE5WBSUP474**
- Basic or scientific calculator, **cannot use cell phone or tablet**

Catalyst:

The class uses the DeAnza Catalyst system to provide the learning materials and the web discussions. The homework, quizzes, comprehensive problem, and midterm exam will be completed using the Cengage portal (see next page). The Catalyst website address is:

<https://catalyst.deanza.edu>.

You must complete the orientation (<http://deanza.edu/distance>) by 8:00 pm on Friday, September 26, 2014, or you will be dropped from the class.

Cengage:

If you already have a Cengage account:

Go to <https://login.cengage.com>. In the middle of the page you will see a box labeled “Sign In to register a product or access resources”, please enter in the e-mail address that you used when you set up an account and your password. Once you sign in, you will be prompted to enter either an Access Code or Course Key. The Access Code is the code that comes with the **new** (not used) textbook that you purchased located in the front inside cover of your textbook. If you purchased an Access Code directly from Cengage, you should have it in an e-mail or receipt. The textbook purchase options are shown below in the next section of the syllabus. Access Codes are only good for 1 quarter, so the Access Code you purchased for Acct 1A will not work for Acct 1B. The Course Key (located above on page 1 of this syllabus) is used to access my course with the specific homework, comprehensive problem, and quizzes. If you entered the Course Key, rather than the Access Code, you will be prompted to enter the Access Code further along in the process. Cengage allows you a 21-day grace period to purchase the access code which means you can complete assignments right away without purchasing the Access Code. However, you should absolutely purchase the textbook as soon as possible because it is much more functional than the online materials and it could stock out at the bookstores.

If you do not have a Cengage account:

Go to <https://login.cengage.com>. Click on the box labeled “New Student User”. The next screen will ask you to enter either an Access Code or Course Key. The Access Code is the code that comes with the **new** (not used) textbook that you purchased located in the front inside cover of your textbook. If you purchased an Access Code directly from Cengage, you should have it in an e-mail or receipt. The textbook purchase options are shown below in the next section of the syllabus. The Course Key (located above on page 1 of this syllabus) is used to access my course with the specific homework, comprehensive problem, and quizzes. Next you will enter your account information and finally access the materials. If you entered the Course Key, rather than the Access Code, you will be prompted to enter the Access Code further along in the process. Cengage allows you a 21-day grace period to purchase the access code which means you can complete assignments right away without purchasing the Access Code. However, you should absolutely purchase the textbook as soon as possible because it is much more functional than the online materials and it could stock out at the bookstores.

Text Purchase Options:

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. Homework, quizzes, and the comprehensive problem will be completed online at CengageNOW. When you take Accounting 1C you will buy additional loose-leaf text pages and an additional quarter-long ACCESS CODE. This is probably the most straightforward and economical 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.

Option B: Buy directly from CengageNOW. You can buy ACCESS CODES with varying time limits and also full copies of the text. The code alone (while active) allows you to access the text in electronic format (e-book) and also to do the online homework and quizzes. Be sure to save your proof of purchase. If you follow this Option, be sure to use the special Cengage/De Anza microsite to purchase access. This may save you significant money compared to other Cengage online purchase pages. Go to <http://www.cengagebrain.com/micro/deanzaacct25e> for the microsite. Remember, this code is only for online access...e-book only...no hardcopy 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.

Course Format:

All learning content, quizzes, homework, comprehensive problem, and exams (except for the final exam) is delivered online. The “**lecture**” portion of the course is comprised of PowerPoint slides provided by Cengage, the textbook publisher, my in-class lecture notes presented in Microsoft Word, and case notes for select problems that I cover in my 1B classes on campus. For each chapter we cover, you should do the following **(in order)**:

1. **IN YOUR TEXTBOOK** (or E-text), carefully **read the textbook chapter** (including the appendix if applicable) to gain a foundation of knowledge taking time to complete the example exercises embedded in the body of each chapter (the solution is included immediately following each exercise)
2. **IN CATALYST**, **review the PowerPoint slides** provided by Cengage to see the material in a concise and somewhat interactive format
3. **IN CATALYST**, **review my Microsoft Word lecture notes** to refresh and clarify the textbook reading
4. **IN CATALYST**, **review the Microsoft Word case notes** which present the applicable theory relating to each respective case (selected from the end of chapter problems, usually Problem Series A) and its detailed solution including supporting calculations

Upon completion of the “lecture” work each week, you should do the following “**assessment**” work **(in order)**:

1. **IN CENGAGE**, **complete some/all of the optional, UNGRADED homework** which allows unlimited attempts to test your comprehension and proficiency without penalty for mistake. Solutions are available immediately. The optional homework for each chapter opens at the same time the required homework for each chapter is available and remains open until 8pm on the last day of the quarter, Friday, December 12, 2014.

2. **IN CENGAGE, complete the required homework.** Assignments contain between 7 and 15 problems. For each homework problem, you will be allowed one opportunity to “check your work” followed by 2 submission attempts. Assignments will be available at the beginning of each week (Mondays at 1am) that we start a new chapter. Homework is due the following Monday at 8pm – late assignments are not accepted, no exceptions. For each assignment, you will receive a percentage score for your homework which will be multiplied by 10 points to translate it to a point value. We cover 8 chapters which makes 80 points and there is an “Introduction to Cengage” assignment in the first week which is worth another 10 points – the final 10 point homework assignment is a freebie, you’re welcome! Solutions are available immediately after the assignment closes for grading (Mondays at 8pm), it is your responsibility to review the solutions to discover your mistakes - I will not explain homework solutions (except during office hours, after you have unsuccessfully attempted to discover your mistakes after the assignment has closed for grading).
3. **IN CENGAGE, complete the quiz** which comprises 10 multiple choice questions, each worth 1 point. The quiz for each chapter will open at the same time as the respective required chapter homework and remain open until the respective chapter homework is due (Mondays at 8pm). The quiz will be timed – once you start it you will only have 15 minutes to complete it. There will be 8 quizzes as we are covering 8 chapters. I will drop your lowest three quiz scores. If you fail to take a quiz during the allotted time or have any technical issues (caused by you, Cengage, or anyone/anything else), you can’t make it up – instead it will be one of the three quizzes that gets dropped.

In addition to the weekly “lecture” and “assessment” work, you will execute the following items in accordance with the dates presented on the last page of this syllabus (again, late submissions or makeups are not allowed under any circumstances):

1. **IN CATALYST, complete the midterm exam.** The midterm covers chapters 10-14. The exam will be on **Thursday, October 30, 2014 and will open at 4:00pm and close at midnight that evening. You will have two hours to complete the exam.** It is a multiple choice exam comprised of a mixture of theory and computational questions (some involving journal entries). The midterm must be taken on the assigned day during the assigned window, no rescheduling or makeups, no exceptions.
2. **IN CENGAGE, complete a comprehensive problem** that covers chapters 13-15. This project will take approximately 8 to 10 hours to successfully complete. The project will be made available on Monday, October 13, 2014, the day the Chapter 13 learning begins and is **due on Friday, November 14, 2014 at 8pm**. Similar to the required homework, you will be allowed one opportunity to “check your work” followed by 2 submission attempts. Week 8 of this course has been reserved for you to complete the comprehensive problem, but you should start the problem much sooner than the final week that it is due. Late submissions of the comprehensive problem will not be accepted.
3. **ON CAMPUS, IN PERSON, complete the final exam on Friday, December 5, 2014 in MLC 105 from 5pm to 7pm.** The MLC, Media Learning Center, is the newest building constructed on the De Anza campus. The final is comprehensive, closed book, no notes, calculator okay. **You must bring your picture ID with you to the exam.** Unlike the midterm, the final exam is problem and short answer based, no multiple choice. At the beginning of the last week of class (not before), I will post some questions from previous Acct 1B final exams that I have given so that you can familiarize yourself with the types of questions I ask on final exams. This is not a study guide, but in addition to gaining exposure to how I test on final exams, it can serve as extra practice. I will provide answers to the questions I provide. The final must be taken on the assigned day, at the assigned time, no rescheduling/makeups.

Grade Determination (EXTRA CREDIT IS NOT OFFERED, NO EXCEPTIONS):

Homework	100	450 – 500 points	A	100% = A+, 90-93% = A-
Quizzes	50	400 – 449 points	B	87-89% = B+, 80-83% = B-
Comprehensive Problem	50	350 – 399 points	C	77-79% = C+
Mid-term	100	300 – 349 points	D	67-69% = D+, 60-63% = D-
Final	<u>200</u>	Below 300 points	F	
Total	500			

Academic Integrity:

I expect homework, quizzes, the comprehensive problem, midterm, and final will honestly reflect your own learning and knowledge in this course. You are allowed to solicit **help** from each other, tutors, and other students on the homework and the comprehensive problem (not on quizzes or exams), but I do expect that **you will ultimately be completing these assignments, not copying them**. If you violate this policy, you will be subject to the following disciplinary action:

Disruptive Online Behavior:

Disruptive online behavior includes (but is not limited to) monopolizing discussion boards, posting inappropriate content to discussion boards, sending an inappropriate number of emails to the instructor, and being disrespectful in communication with the instructor or with other students. Students who engage in disruptive online behavior may be dropped from the course.

Plagiarism and Cheating:

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).

Withdrawal

As stated in the 2014-2015 DeAnza College Schedule of Classes, 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 **I will drop a student that does not complete the online orientation by Friday, September 26, 2014 at 8pm or a student that is disruptive**.

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.

Calendar:

<u>Week</u>	<u>Date*</u>	<u>Topic</u>	<u>Measurements (not including quizzes and homework)</u>
1	9/22	CH 10	
2	9/29	CH 11	
3	10/6	CH 12	
4	10/13	CH 13	
5	10/20	CH 14	
6	10/27	MIDTERM	Midterm, CH 10-14 on Thursday (30 th)
7	11/3	CH 15	
8	11/10	PROJECT	Holiday on Monday (no office hours, online chat, or email reply) Project due on Friday (14 th)
9	11/17	CH 16	
10	11/24	CH 17	Holiday on Thursday & Friday (no office hours, online chat, email reply)
11	12/1	FINAL	Final Exam on Friday, December 5th (5:00pm-7:00pm) in MLC 105

* The date corresponds to the first day of the week

NOTE: THE FINAL EXAM TAKES PLACE THE LAST FRIDAY OF REGULAR CLASSES WHICH IS THE WEEK BEFORE FINAL EXAMS START FOR ON-CAMPUS COURSES.