

De Anza College

Syllabus for Financial Accounting 1 – Acct 001A–62Z CRN: 23871

Delivered online, except for mandatory on-campus comprehensive examination.

Instructor: Letha L. Jeanpierre, MBA, CPA (Inactive)

Weekly Office Hour & Chapter Review: Mondays (except holidays), 5 pm - 6:30 pm at CCC Confer
(See *Schedule of Assignments and Due Dates in Canvas*)

Fall 2017

Important notice: Registered students will have access Canvas beginning Friday, September 22, 2017. Go to: <https://deanza.instructure.com>. Students on wait list will be issued an add code on the first day of classes. There will be no adds after the first week.

Introduction to Accounting at De Anza College

Requisites: (Not open to students with credit in ACCT 1AH.)

Advisory: EWRT 211 and READ 211 (or LART 211), or ESL 272 and 273; MATH 212 or equivalent.

Welcome to Financial Accounting I. Accounting is the language of business. Knowledge of accounting is important for all students who expect to go into business or work in the business environment. Accounting 1A is the first in a three course series, offered at De Anza. Accounting 1A and Accounting 1B are financial accounting courses with emphasis on meeting the accounting needs of various users, particularly those who are external to the business entity, such as stockholders, financial institutions and government agencies. Accounting 1C is managerial accounting. The focus of managerial accounting is to provide the financial information for decision-making within the business entity.

The specific student learning outcomes for the course are that you be able to:

1. Demonstrate knowledge of double entry accounting for business transactions and adjustments; prepare, explain and analyze financial statements using Generally Accepted Accounting Principles (GAAP).
2. Analyze fundamental business concepts, how businesses operate, how accounting serves them and identify ethical issues in an accounting context.

More specific learning outcomes will be introduced as we study chapters 1-9 in this course.

Contacting the Instructor: The best way to get in touch with me about your assignments is through the weekly Discussion/Response forum. Post your question/message there so that other students might benefit. I check for messages there 1-2 times on most days. If you need to contact me on an individual or personal basis, you may contact me at my college email (jeanpierreletha@fhda.edu). Be sure to use the class name and number Acct 001A 62Z in your subject line. I will try to reply ASAP, but within 24 hours. **Important: In all documents and communications, use your official transcript name.**

Disabled Student Support: Students with learning disabilities or physical challenges are entitled to assistance to help you achieve your academic goals. De Anza College's Disability Support Programs and Services Division (DSPS) offer a comprehensive array of accommodations, educational assistance classes and support services. If you or anyone you know would benefit from such a service please call DSPS at 408-864-8753; TTY number: 408-864-5650 or go to their website at <http://www.deanza.edu/dsps/> to get started.

Online and on Campus Tutorial Help: The De Anza College Student Success Center offers accounting tutorial services on campus **and online**. To find out more about what they offer, go to their website at www.deanza.edu/studentsuccess.

August 19, 2017

Course Overview: This is an online course and it has the same rigor as one you would experience on campus. We will use several resources to make sure that you have a complete experience. Canvas (your homeroom) is the course management tool offered through the De Anza College Online Education Center. CCC Confer will be used for weekly online meetings, which are recorded and closed captioned for later viewing. CengageNow will give you access to your textbook and online resources. All of these resources are available through your *Canvas* website, 24/7.

The required textbook/e-book for this class is **Accounting, 27th Edition, by Warren, Reeve & Duchac** with **CengageNow** from South-Western/Cengage Publishers. Purchase of this text gives you access to the *required* online tool (CengageNow) where you will submit all of your homework, take your exams and have a number of useful resources. You will need an **access code** to get into CengageNow.

The best option for the text and access code is the Student Edition from the De Anza College Bookstore where Chapters 1-9 has been specially packaged and includes CengageNow. You may purchase your text on campus or online at books.deanza.edu. This special edition text is by special arrangement with the publisher and is only available through our bookstore.

To summarize your book options:

Option A: Buy one-third of the book from De Anza Bookstore in loose-leaf format. This option includes a quarter-long ACCESS CODE for the required online Internet access to CengageNOW. Homework and most quizzes are completed online at CengageNOW. When you take Accounting 1B and Accounting 1C you will buy additional loose-leaf text pages and additional quarter-long ACCESS CODES. 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 CengageNow in the future if you drop or fail the course and you end up retaking it. This is probably the most straightforward and least expensive option. (books.deanza.edu)

Option B: Buy directly from CengageNOW. You can buy ACCESS CODES with varying time limits and full copies of the text. The code alone (while active) allows you to access the text in electronic format (e-book) and to do the online homework and quizzes. Be sure to save your proof of purchase. Again, you may also request temporary access (approximately 14 days) at the login website, through Canvas.

Option C: Buy the entire textbook from another source. In this case, you will still need to buy the ACCESS CODE from CengageNow. This is probably the most expensive option.

***Reminder:** Be sure to record and save your login and password. When you register, please use your official name...the name you used when you enrolled at De Anza. This will help make sure that you get credit for all of your work.*

How to Succeed in this Course

1. **Read your textbook (or e-book) chapters.**
2. **Participate in live weekly online meetings (webinars).** The meetings are scheduled on Monday evenings (except holidays), 5 pm until 6:30 pm at CCCConfer.org. Recorded sessions are archived and closed captioned for later viewing. Points earned here count as participation points. See the complete schedule of sessions in Canvas under the section, "Navigating the Course."
3. **Do your required online homework assignments** as indicated in CengageNow and the Assignments and Due Dates Schedule. A major portion of your homework will be done in CengageNow. Homework not completed by the due date will not contribute to your final grade. It is recommended that you do your homework **well in advance** of the cut-off hour so that you do not have to worry about last minute computer malfunctions. Make sure the clock on your computer is set at the correct Pacific Time as it may have an impact on the time in CengageNow. Save your homework frequently.
4. **Do as many Practice Exercises and Post Chapter Reviews as possible.** They give you additional exposure to the concepts, help to prepare you for exams, and count toward your participation points.
5. **Participate in weekly Discussion/Response sessions and Instructor Assigned Discussion in Canvas.** Points are given for your contributions in ("Muddiest Point" and Instructor Assigned) discussions. Identifying and sharing of resources is encouraged. These discussions are an important part of the learning process. Points earned in the weekly discussions contribute to your "participation points". *In addition to the weekly discussions, there will be one required discussion/response activity on ethics during the quarter.*
6. **Complete the required comprehensive problem project** and submit when due.
7. **Take midterm exams when given.** There will be a total of three midterm examinations (Ch. 1-3, Ch. 4-6, Ch. 7-9). Each exam is worth 100 points. The tests may be a combination of true/false, multiple choice, fill in the blanks and short problems. The tests will be administered through CengageNow and must be completed by the due date and time. There will be a two-day window and the exam will last for approximately 60 minutes. There are no make-up exams, however, you will be allowed to drop the lowest score on one of the three midterms. Even so, I recommend that you prepare for and take all of the midterms because the final exam will be comprehensive. A missed exam counts as zero.
8. **Take mandatory comprehensive final examination on campus, in person covering chapters 1-9.**
 - Checklist for final examination:
 - Photo ID (DASB card, driver's license, passport, NOT credit card)
 - Basic Calculator (cell phone, iPod, etc. NOT acceptable).
 - When: Friday, December 8, 2017, 10 am until 12 noon
 - Place: De Anza College, Room TBA when assigned by the college

Student Evaluation

Grades in this course are earned by student efforts...not “given” by the instructor based on student needs. A progress report, which includes a summation of all required and optional activities, is posted within a few days after each mid-term exam.

Your final grade will be assigned according to the following scale: A+ 98-100%, A 93-97%, A- 90-92%, B+ 87- 89%, B 83-86%, B- 80-82%, C+ 77-79%, C 70-76%, D+ 67-69%, D 63-66%, D- 60-62%, F 0-59%.

There are required activities (not optional) and participation point that contribute to the 75 points needed. Your final grade will be based on the following Course Point values:

Required Activity	Points
Mid-term Exams (100 points each)	300
Cengage Homework (15 points each chapter)	135
Ethics Discussion	20
Comprehensive Project	50
Participation Points (see below for options)	75
Final Examination	200
Gross Points	780
Less: Lowest Score Midterm	(100)
Total Points	680

Choose from the following Participation Points to reach a minimum of 75 Points:

Participation Points (minimum needed is 75)	Points
Discussion/Response -Introduce Yourself	5
Introduction to Cengage - Quiz	5
Cengage Post Chapter Review (5 pts. ea.)	45
Cengage Practice Exercises (3 pts. ea.)	27
CCC Confer Weekly Online Session (3 pts. /wk.)	27
Weekly Discussion /Response (Muddiest Points) (1 pt./post; 3 pts. per week)	33
Total Points Available	142
<i>Other activities may be added to this list.</i>	

In summary, by registering for this course you agree to the following:

1. All work done in the course is your own.
2. All work must be submitted on time or early in Canvas, Cengage, or other methods as required by the course.
3. Midterms must be taken as scheduled, online, and if you miss more than one midterm you will likely need to withdraw from the course to avoid a failing grade.
4. There is a required, ON CAMPUS FINAL EXAM THAT MUST BE TAKEN ON THE SCHEDULED TIME AND DATE, WITHOUT EXCEPTION.
Students who do not take the on-campus exam will not receive a passing grade. The exam is comprehensive (closed book; calculators are okay) and similar to the homework and assignments you have done and the problems reviewed in the weekly online meetings.

Registering and Dropping this Class: Please register for this course through the official De Anza College registration process. See De Anza's Steps for Getting Started: How to be enrolled at <http://www.deanza.edu/registration/current.html>.

All students must be officially enrolled in the course. Registering through the CengageNow site does NOT make you a registered student in the course; it only allows you to access assignments and quizzes.

It is your responsibility to withdraw from the course (except for no shows); otherwise you will be assigned the appropriate grade earned. Students who do not sign into their Canvas account during the first week (no later than September 29) will be dropped as a "no show" on the college's official census. This is a state requirement.

Incomplete grades are only available under the following conditions: The student has done ALL of the work in the course and cannot take the final exam because of an emergency (verifiable illness, family death, car accident, etc.). If the issue arises before the date for withdrawal (November 17, 2017), then the student will take a W. If it occurs after the withdrawal date, all work in the course has been completed, and a verifiable emergency has taken place, then an incomplete grade may be given. Please note, these occurrences are exceedingly rare.

Academic Integrity, Copyright, Fair Use and Plagiarism: A common theme throughout your textbook is the role of ethics in accounting and business. Accountants are expected to practice in an ethical manner such that the financial information they provide can be relied upon. Your behavior as a student is equally important here in our (virtual) classroom. Cheating and plagiarism is treated very seriously in the course and may result in a failing grade. For more information about the college's policy see "Navigating the Course Section" in Canvas.

Important Information: College Calendar: <https://www.deanza.edu/calendar/Falldates.html>

Resources:

'Muddiest Point' is a concept borrowed from Angelo, T.A. and Cross, K.P. (1993). *Classroom Assessment Technologies* (Second Edition). San Francisco: Jossey-Bass Publishers

Green Sheets of Accounting Instructors at De Anza College: Michael Gough, Christopher Kwak and Scott Osborne.