

De Anza College
ACCT 1A
Course Syllabus – Spring 2016

Instructor: Keith Mello, CPA

Contact Information:

Office F-51T (Mon & Wed: 10:45-11:35; Tues 8:00-8:25, 1:15-2:05; Thurs 8:00-8:25)
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Phone (408) 864-8464 (email is by far the best)

Class Meetings: Monday and Wednesday 8:30 a.m.-10:45 a.m.

Class Location: L74

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 2015-2016 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 26th Edition [Chapters 1-9 DeAnza College custom]
- Cengage Now V2 Online Companion (comes with purchase of NEW textbook)
 - Course Key: E-Y84E5NTE7E3PS (links you to this *specific* course and *section*)
 - Access Code: inside front cover of your textbook (unique to each book)
- Basic or scientific calculator for EVERYDAY class; calculators **will** be provided for midterms/final
- Lined paper and at least two different color pens

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:

I expect you to **READ** the relevant pages of the textbook **before** coming to class, attend regularly, and actively participate. The course covers quite a bit of material, *not all of which will be reviewed during class*. The lectures and class activities are designed to build upon your preparation, NOT to replace it. Class participation, in the form of answering and asking questions makes the class interactive and much more valuable.

I expect you to **COMPLETE** the homework assignments and projects AND **REVIEW** course content between classes. I recommend a MINIMUM of one and a half hours outside of class for each hour of class time.

****Office hours** are for clarification purposes only, NOT for re-teaching or as a replacement for missing class.**

Course Format & Assignments:

- You will be expected to take your own **lecture notes**; I will not provide them to you.
- **Homework** will be completed through the CengageNow portal. There are 10 in total (**None** of the homework assignments will be dropped from your grade).
- **Quizzes** will be given for *each chapter* and will focus on your comprehension of the material being discussed in class during that week. The quizzes will be unannounced, each worth 5 points, and you will be able to drop the *two* lowest quiz scores. Quizzes can't be made-up or rescheduled, *regardless of the reason*.
- **Three Midterms:** Chapters 1-3, Chapters 4-6, & Chapters 7-9 (NO makeups & NO dropping of scores).
- The **projects** will be done online through CengageNow (No extensions).
- The **final** examination will be comprehensive and MUST be taken at the scheduled time

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 anything lower than a 50% on any individual assignment, including **ATTENDED** 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**.

Grade Determination:

Homework	60	450 – 500 points	A	100% =A+, 99-94%=A, 93-90% =A-
Quizzes	35	400 – 449 points	B	89-87% =B+, 86-84%=B, 83-80% =B-
Midterm 1	60	350 – 399 points	C	79-77% =C+, 76-70=C
Midterm 2	60	300 – 349 points	D	69-67% =D+, 66-64%=D, 63-60%=D-
Midterm 3	60	Below 300 points	F	Below 59%=F
Projects	65			
Final	<u>160</u>			
Total	500			

Exam Policy:

Examinations may NOT be rescheduled OR madeup, *regardless of the reason*. If you miss a midterm examination, the points from that examination will be added to the final exam, making the final exam worth more for that student. If you miss the final examination, you will receive a **zero** on the examination.

Attendance and On Time Arrival/Departure:

I work hard to make sure that class time is valuable. I expect you to make every effort to attend class **ON TIME** and for the **ENTIRE TIME**. It is very distracting to me and the other students when you arrive late or leave early. I will also make every effort to start and end class on time. You will NOT be given extra time for class quizzes and examinations if you come in tardy or have to leave early.

Academic Integrity:

I expect examinations, homework, quizzes, and projects will honestly reflect your own learning and knowledge in this course. You are allowed to **consult** each other with homework and the project, 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).

Classroom Behavior:

I expect you to act **respectfully** and **responsibly** at all times in this classroom and in your interactions with me outside of class. 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 class behavior will not be tolerated. Students who engage in this behavior may be asked to leave the classroom, and if the behavior continues, may be eventually dropped from the course. Examples of disrespectful or irresponsible behavior include (but are not limited to):

- USE OF CELLULAR DEVICES (turn them off at the door; you can use them at the break)
- side conversations
- sleeping
- eating or drinking (other than water)
- reading material not related to this class (magazines, newspapers, other textbooks)
- refusing to participate in class assignments
- surfing the web (use of computers is allowed for note taking, but it is disrespectful and irresponsible, not to mention a distraction to the students around you, if you are surfing the web)
- Excessive emails and/or voicemails to instructor
- Monopolizing class 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 **I WILL drop a student that does not show up for the first class.**

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.

COURSE CALENDAR (subject to change)

Week	Day	Date	Topic	Measurements (not including Quizzes)
1	M W Su	4/4 4/6 4/10	Intro & CH 1 CH 1 & CH 2	Intro to Cengage due at 10:00 p.m. CH 1 Homework due at 10:00 p.m.
2	M W Su	4/11 4/13 4/17	CH 2 CH 2 and CH 3	CH 2 Homework due at 10:00 p.m. Last day to drop a class with no record of grade
3	M W Su	4/18 4/20 4/24	CH 3 CH 3 and CH 4	CH 3 Homework due at 10:00 p.m.
4	M W Su	4/25 4/27 5/1	CH 4 & Review Packet For Midterm #1	MIDTERM #1 (CH 1-3) CH 4 Homework due at 10:00 p.m. Part ONE of the PROJECT due at 11:00 p.m.
5	M W Su	5/2 5/4 5/8	CH 5 & CH 6 CH 6	CH 5 Homework due at 10:00 p.m. CH 6 Homework due at 10:00 p.m.
6	M W	5/9 5/11	CH 6 & Review Packet for Midterm #2	MIDTERM #2 , (CH 4-6)
7	M W Su Su	5/16 5/18 5/22 5/22	CH 7 CH 7 and CH 8	CH 7 Homework due at 10:00 p.m. Part TWO of the PROJECT due at 11:00 p.m.
8	M W F Su	5/23 5/25 5/27 5/29	CH 8 CH 8 and CH 9 Last day to drop with a "W." <i>Withdraw date is enforced.</i>	CH 8 Homework due at 10:00 p.m.
9	M W Su	5/30 6/1 6/5	Memorial Day Holiday-No Class CH 9	CH 9 Homework due at 10:00 p.m.
10	M W	6/6 6/8	CH 9 & Review Packet for Midterm #3	MIDTERM #3 , (CH 7-9)
11	M W	6/13 6/15	Review Packet For Final Exam Review Packet For Final Exam	
12	Wed	6/22	FINAL EXAM (7:00 a.m.-9:00 a.m.)	