

April 1, 2016

De Anza College  
Financial Accounting 1 – Acct 001A – 65Z CRN#439994  
**Delivered online, except for final examination**  
Instructor: Letha L. Jeanpierre, MBA, CPA  
Weekly Webinars: Mondays, 8-9:30 pm at CCC Confer  
Spring Quarter 2016

## 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.

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 courses 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 or 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 specifically, you will be able to:

1. Explain the process of accounting.
2. Recognize the required financial statements and what they tell us.
3. Identify the users of accounting information.
4. Identify the generators of Accounting Information.
5. Perform double entry bookkeeping.
6. Analyze and record financial transactions in a general journal and special journals.
7. Post transactions to the general ledger.
8. Adjust accounts as part of the accounting cycle.
9. Prepare a trial balance, adjusted trial balance and financial statements.
10. Prepare closing entries.
11. Recognize basic accounting theory and generally accepted accounting principles (GAAP).
12. Analyze financial statements at a beginning level.

## Contacts and Communication

The best way to get in touch with me about your assignments is through your group discussion 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@deanza.edu](mailto:jeanpierreletha@deanza.edu)). Be sure to use the class name and number Acct 001A 65Z in your subject line. I will try to reply ASAP, but within 24 hours. **Important: In all communications, use your official transcript name on all documents and in all registrations.**

## Disabled Student Support

Student 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 Disabled Student Services at 408-864-8753; TTY number: 408-864-5650 or go to their website at <http://www.deanza.edu/dsps/> to get started.

## 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/studentssuccess](http://www.deanza.edu/studentssuccess).

## Course Overview

**This is an online course, except for the final examination that will be scheduled to take place on campus. This online course has the same rigor as one on campus. We will use several resources to make sure you have a complete experience. Each is available to you 24/7. The most important three are as follows:**

### 1. *Catalyst* offered through the De Anza College Online Education Center

The De Anza College Online Education Center (*formally Distance Learning Center*) will host this course. Catalyst (Moodle) is the college's official course management system. You should look at this site as being your "homeroom". Everything flows from the Catalyst site.

**Important:** There is NO student access to Catalyst until the first day of the quarter. On the first day of class, log into your Catalyst account and begin with the section "Navigating the Course".

As your "homeroom", all assignments and updates will be placed in Catalyst. Registered students are required to log into Catalyst and complete the orientation as soon as possible, but no later than April 10, 2016, in order to preserve your place in the class. During the quarter you should make sure you check in daily so that you don't miss any important information.

Technical support for Catalyst is available as follows (click or paste):

Log On Information:	<a href="https://catalyst.deanza.edu">https://catalyst.deanza.edu</a>
FAQ's:	<a href="http://catalysthelp.deanza.edu/?p=faq">http://catalysthelp.deanza.edu/?p=faq</a>
Technical Requirement:	<a href="https://catalyst.deanza.edu/?pg=technical">https://catalyst.deanza.edu/?pg=technical</a>
Request for Help:	<a href="http://catalysthelp.deanza.edu/?p=submit">http://catalysthelp.deanza.edu/?p=submit</a>
Orientation:	<a href="http://deanza.edu/distance">http://deanza.edu/distance</a>

Again, there is NO student access to Catalyst until the first day of the quarter. On the first day of class, sign into your Catalyst account at <https://catalyst.deanza.edu/> and begin with the section “Navigating the Course”.

**2. CCC Confer:** Scheduled live chapter reviews will take place at the website CCCConfer.org. Access information is available in the “Navigating the Course” section in Catalyst. Students who are registered for the class will also receive an email with this information. Students who miss the scheduled online review may watch the archived session. No access code is required to download the “Participants Guide to CCC Confer” from their website. Further instructions can be found at the Catalyst sight under “Navigating the Course”.

### **3.Required Course Materials: Textbook and online CengageNOW**

#### Main Textbook

Accounting, 26<sup>th</sup> Edition, Warren, Reeve & Duchac;

South-Western/Cengage Publisher

Special Student Edition from De Anza College Bookstore: Chapters 1-9, with CengageNow. (book.deanza.edu)

#### CengageNow - Required Supplemental Online Tool from the publisher:

Much of your homework, quizzes and examinations will be submitted using **CengageNOW**, an online teaching and learning resource available only from the publisher of your textbook.

The site includes an e-book, e-lectures, videos, audios and various other interactive tools that are available 24/7. A dedicated technical support site has been established just for this course. It does not require a log in. So if you have difficulty getting started with CengageNow do not hesitate to go there. The URL is below.

#### CengageTech Support URL (paste this):

<http://support.cengage.com/magellanweb/ClassLandingPage.aspx?optylid=1233162&Accountid=1-UG-33&TechCode=TPC49&CourseName=ACCT%201%20A%2FB%2FC>

The CengageNow site is available once you purchase your access code. To access CengageNow, you need two pieces of information, the **Course Key** and the **Access Code**:

1. The **Course Key** (not access code) is the one that I provide to you as your instructor. This code makes sure you are in the right section of Accounting 1A.

Your course code is E-Y84E3WWETAG3S.

The key for this section of Accounting 1A is a part of the URL and may be accessed directly by going to:

<https://login.cengagebrain.com/course/E-Y84E3WWETAG3S>

2. The **Access Code** (not course key) is bundled with the **new** textbooks when purchased at the De Anza College bookstore. **IMPORTANT:** If you purchase a **used** textbook, you will be required to purchase an access code from the **CengageNOW**.

### **You have several Purchase 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 will be 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 De Anza 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. (book.deanza.edu)

**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 CengageNOW online purchase pages. To purchase from the publisher online, go to the following for the microsite. You may need to cut and paste the URL.

You will find the designated MyCengage course page, which provides students with purchase option(s) for Acct-001A-65Z, and enables registration for digital products, including temporary free access, at:

<https://my.cengage.com/#/course-confirmation/E-Y84E3WWETAG3S/>

**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.

***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.*

### **Course Requirement**

1. 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 test will be administered through CengageNow and must be completed on the due dates. There will be a seven-hour window and the exam will last for 60 minutes. There are no make-up exams, however you will be allowed to drop the lowest score on one of the midterms. A missed exam counts as zero.

2. Homework (including practice exercises) is due as indicated in the assignment sheet schedule. A major portion of your homework will be done in CengageNow. The homework due dates are listed on the assignment sheet, which is the official document for times and due dates. There will be no exceptions for late homework caused by last minutes problems. Assignments may be submitted after the due dates; however, there will be significant loss of points for late submission. 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.

In addition to homework, there will be online discussions and a comprehensive problem. See the assignment sheet for all assignments and due dates.

3. Quizzes: There will be 9 chapter quizzes during the semester. There will generally be 11 multiple-choice questions worth 10 points. One question is a bonus/extra credit. Quizzes are taken on line and must be completed within the window provided and by the indicated due date and time.

4. Weekly online meetings (webinars) are scheduled Mondays, 8pm – 9:30 pm at CCCConfer.org. Recorded sessions are archived for later viewing.

**5. MOST IMPORTANT: There will be a comprehensive final examination on Campus and there are no opportunities to make it up.**

## Student Evaluation

Grades in this course are earned by student efforts...not “given” by the instructor based on student needs.

Your 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%.

Your final grade will be based on the following Course Point values:

Activity	Points
Mid-term Exams (100 points each)	300
CengageNow Homework (15 points each)	135
Class Discussions I & II (10 each)	20
Practice Exercises (5 points each)	45
Chapter Quizzes (20 points each)	180
“Muddiest Point” Discussion (5 points each )	45
Comprehensive Project	50
Class Participation (other points)	100
Final Examination	150
Gross Points	1025
Less: Lowest Score Midterm	(100)
Total Points	925

**Participation Points include (maximum of 100 Points):**

Attending/viewing CCC confer weekly sessions (5 points)  
Online Video Lecture & Quiz (5 points/week)  
Orientation Quiz (3 points)  
Introduce Yourself (3 points)  
CengageNow Pre/Post Reviews (5 points)  
Other activities may be added

**Expectations of Student Participation**

1. Register for this course through De Anza College admissions and records. All students must be officially enrolled in the class to access Catalyst and CengageNow. Make sure you have a valid/workable email address on file.
2. Purchase your textbook or e-book as soon as possible. Without it you will fall behind.
3. Ensure that you have adequate computer skills with the ability to word process, attach files, download software, use email and do research on the web. Student must also have access to a reliable computer and Internet service. Having a backup plan is recommended in case of technology failure. ***Late submission due to technical failures is not excused.***
4. Read and print the syllabus and assignment sheet. Commit to getting organized by setting up a study schedule that allows time for class everyday and includes due dates and required work. It is recommended that you spend 10-15 hours (or more) per week for this class. **The assignment schedule is the official source of assignments and due dates.**
5. Read each chapter and review for understanding each Example Exercise (EE) as assigned.
6. Submit all assignments by the appropriate due dates. Late assignments will be penalized 50%.
7. Participate in the CCC Confer online sessions, or review the archived session.
8. Participate in online discussions in Catalyst. Points are given for your contributions in "Muddiest Point" discussion and the Chapter Discussion sessions as assigned. Identifying and sharing of resources is encouraged.
9. Complete the comprehensive problem project and bring your completed assignment to the Final Exam Session. Project will be available during Week 5.

**10. 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)
- Scantron 882 (green form), #2 pencil and good eraser
- Basic Calculator (cell phone, iPod, etc. NOT acceptable).

**Final Examination on Campus**

**Saturday, June 18, 2016, 10:30 am -12:30 pm**

**Place: De Anza College, Room L-84**

11. Finally, in registering for this course you agree to the following:

- By enrolling in this class, you pledge that all work done in the course is your own.
- You understand that all work must be submitted on time or early in Catalyst, CengageNow, or other methods as required by the course.
- You recognize and fully accept that the 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.
- You recognize and fully accept, that there is a required, ON CAMPUS FINAL EXAM THAT MUST BE TAKEN ON THE SCHEDULED TIME AND DATE, WITHOUT EXCEPTION. The exam is comprehensive, closed book, calculator okay - similar to the homework 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 DeAnza College registration process. See De Anza's Steps for Getting Started: How to get 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 Catalyst account during the first week (no later than April 10) will be dropped as a "no show" on the college's official census. This is a state requirement. They will not want to pay us if you are not attending.

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 prior to the date for withdrawal (May 27, 2016), then the student will take a W. If it occurs after the withdrawal

date and all work in the course has been completed and a verifiable emergency has taken place, then an incomplete grade can be given. Please note, these 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 Catalyst.

## **Important Information**

College Calendar: <http://www.deanza.edu/calendar/springdates.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.