

DE ANZA COMMUNITY COLLEGE
SPRING 2016 ACCOUNTING 1B T. RATCHFORD

Instructor: Tim Ratchford Class Hours: Tu-Th 11:00am- 1:15 **L76 sec 40500**

Phone: (408) 529-5368 Class Hours: Tu-Th 1:30pm- 3:45 **L74 sec 43996**

Office Hours: Tu 10:30 – 11:00 am L76, Th 3:45 – 4:15pm L74

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Recommended: Satisfaction of math requirement for graduation.

Required Course Materials:

ACCOUNTING Ch 10-17 – 26th edition

Warren, Reeve, Duchac; Cengage Publ.

Course Code E-Y84E2D4GQUB5E (sec 40500)

Course Code E-Y84E35PSL2F6T (sec 43996)

Course description:

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:

- 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, including 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.

Student Expectations:

I expect you to **READ** the relevant sections 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 in class. The lectures and classwork are designed to build upon your preparation, not replace it. Class participation, in the form of answering and asking questions makes the class interactive and much more valuable.

Basis of Grade:	Points	% of Grade
Midterms - 4 @ 100 points each	400	66%
Other (see below)	100	17%
Final	<u>100</u>	<u>17%</u>
TOTAL POINTS	600	100%

Grading -Scale	Points	% of Total		
A Grade	540-600	90-100	A+ = 100%	A- = 90-93%
B Grade	480-539	80-89	B+ = 87-89%	B- = 80-83%
C Grade	420-479	70-79	C+ = 77-79%	
D Grade	360-419	60-69	D+ = 67-69%	D- = 60-63%
F Grade	Below 360	Below 59		

Midterms:

There will be four midterms. If you have work conflicts, athletics, etc., you must make alternative arrangements at least two weeks prior to the scheduled exam date to allow for preparation of another exam. I will determine whether or not a legitimate conflict exists. Other exams, papers, or social events are not considered conflicts. You are expected to manage your time. **A PHOTO ID IS REQUIRED FOR ALL EXAMS**

Final Exam:

This is a comprehensive exam covering all eight chapters we have studied this quarter. It is not an optional exam and must be taken at the scheduled time.

Homework - 40 points

The online HW will be graded by the CengageNow and consists of Problems, exercises, and Multiple-choice questions. There are more than 40 points available, to make your total of 40 points.

In-Class Problems (Hand-outs) 60 points

There will be problems handed out in class, some of which will be assigned to be turned in for credit (up to 60 pts) and additional problems will be assigned for Extra Credit. The Extra Credit problems must be turned in the day assigned to receive the extra credit points.

Attendance:

Your class attendance is an integral part of the learning cycle. It is your choice as an adult to attend class. However, if you miss three consecutive classes, I may drop you. It is your responsibility to handle your scholastic life yourself. If you decide to drop this class, **YOU** do so in a timely manner. I will **NOT** drop anyone after the second week.

Personal integrity:

I expect all students to do their own work unless otherwise asked to by the instructor. If there are any problems, the student/students will be sent directly to the Dean of Student Services. If the problem concerns more than one student, all students involved will be disciplined. Your instructor has the right to assign a grade of "F" for blatant infractions. If you have any questions, please consult the college schedule under "Academic Integrity". Please, let us have no problems in this area.