

Financial Accounting I – ACCT-001A10 CRN 00014 FALL QUARTER 2015

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Office Hours: Mon/Tue/Wed 1:15-2:15

Thursday 10:00-10:50

Class Times: MW: 8:30:-10:45am Class Room: L81

COURSE MATERIALS

<http://books.fhda.edu/>

Phone: 408-864-8455

Purchase at the De Anza College Bookstore:

26th ed Accounting, (Warren etc, Cengage Publishing)

1. The book is by Warren and has a web component. You need to purchase the book from the bookstore to get the online code for the course.
2. Calculator, paper.

Course Description:

This is a transferable course for business and accounting students. The main focus of the course is to apply accounting concepts to the needs of business. As such, the course is concerned with the development and use of accounting information for decision making. Topics include the development and interpretation of financial statements, the accounting cycle, accounting systems and internal control, and cost flows of inventory.

Student Learning Objectives:

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 issues in an accounting context.
- 3.

I. Course Prerequisite: None

II. Course Policy

A. Class Attendance

You will both need and be expected to attend all class meetings. After the first week of classes I will not monitor your attendance. **It is your responsibility** to keep up with the assignments and monitor your progress.

IMPORTANT DATES: Oct 4 is the last day to drop with no grade on your record. Nov. 13 is the last day to drop with a W grade. **IT IS YOUR RESPONSIBILITY TO DROP THE CLASS.**

B. Homework Assignments

Homework is for your own benefit. The online homework assignments will be graded online and the solution will be presented after 3 attempts to correctly perform the assigned problems. Homework should be completed before the class for which it is assigned, as homework often serves as a basis for classroom discussions.

C. Exams, quizzes and homework

Course grades are determined by **three midterm examinations** and a **final examination**. **In addition there will be 9 online quizzes worth 10 points each, maximum points allowed are 70.** Student grades will be based on the three highest midterm scores, the quiz scores, homework, plus the final examination. Since students are allowed to drop the lowest midterm score there will be **no make-up** examinations. If an exam is missed, the grade on that exam will be a zero and will be dropped as the lowest score. **The final exam is cumulative and will not be dropped under any circumstances.**

D. Academic Standards

Students majoring in accounting need to begin learning professional & ethical behavior. Professional behavior includes treating classmates and your professors with respect. It also means that you should approach your work in this class as diligently as you would perform on the job. Faculty will make every reasonable effort to foster honest academic conduct in their courses. **Cheating and plagiarism in ANY form will NOT be tolerated. Cheating and plagiarism will result in a failing grade for either the particular exam/assignment or for the entire course. The Business Division Dean will be notified by letter.**

E. Course Grading

Total points available in the course add to 400. **There will be no negotiation of grades due to how close you are to the next grade.** It is your responsibility to be sure you are earning all the points to receive the grade you desire. Grades will be assigned as follows:

Class homework and in class assignments	50 Points	12.5%
Quizzes (9 @ 10 points each) Online and in class	70 Points	17.5%
Midterms (3 @ 75 points, lowest dropped)	150 Points	37.5%
Final Examination	130 Points	32.5%
Total	400 Points	100 %

Grade 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%

HOMEWORK ASSIGNMENTS and Exams

Week Of	Topic	Reading Assignment	Homework Assignment
Sept 21	Course Administration		
Sept 28	Intro. To Acctg. & Business Analyzing Transactions Midterm 1 MON, OCT 5 Ch. 1-2	Ch. 1 Ch.2	As Assigned in Cengage As Assigned in Cengage
Oct 5	The Adjusting Process	Ch. 3	As Assigned in Cengage
Oct 12	Completing the Accounting Cycle	Ch. 4	As Assigned in Cengage
Oct 19	Ch 3 & 4 Continues MT 2, MON OCT 26		
Oct 26	MT 2 MON OCT 26 Accounting Systems	Ch 5	As Assigned in Cengage
Nov 2	Accounting for Merchandising Businesses	Ch. 6	As Assigned in Cengage
Nov 9	Chap 6 continues Begin Chap 7		MONDAY IS A HOLIDAY-NO CLASS
Nov 16	Inventories Midterm 3 Ch. 5-7	Ch 7	As Assigned in Cengage MT3 WED NOV 18
Nov 23	Sarbanes-Oxley, Internal Control and Cash	Chapter 8	As Assigned in Cengage No Classes on Thur and Friday THANKSGIVING!
Nov 30	Receivables	Chapter 9	As Assigned in Cengage
Dec 7	Cumulative FINAL ON Tuesday Dec 8th		Final Ch 1-9 Tue, Dec 8 7:00 to 9:00 am!!

Subject to change!