

De Anza College

Accounting 1B Financial Accounting Spring Quarter 2024

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Course ACCT D001B04Z
CRN 48872

Class hours: T/Th via zoom 9:30 am-11:20 pm
Office hours: Tue via zoom 1:30-2:00 pm

Course Description

As a continuation of Accounting 1A, 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 Outcome (SLO)

- 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 (and include the statement of cash flows).
- Analyze and evaluate the capitalization of a firm using debt and equity and apply net present value methodology to the analysis.

Required: Textbook and Materials

- Cengage Accounting by Warren, Jones and Taylor, 29th Edition. Please note that I have integrated Cengage links fully in Canvas, so it is vital that you do not access Cengage separately in order for grades to sync properly. There will be NO course key for this course.

Option A: ISBN 9780357899663(recommended option because you receive instant access): Buy the access code directly from CNOWv2 for \$60. This allows you to access the eBook and the online assignments in CNOWv2. This option does not provide the hardcopy of the textbook. You will not need access code for this option. Once you make payment online, sign out from Cengage and Canvas, re-login and you will have access to homework and eBook. For students who are continuing with accounting 1B and 1C courses, you will need to purchase access every term.

Step 1: Sign into Canvas and click on Spring24 ACCT D001B Financial Accounting.

Step 2: On your Canvas course Modules, click on "Click here to register and access CNOW v2"

View the Start Strong Presentation for detailed instructions:

<https://www.loom.com/share/4faef63e0ff84efcb5e06953812096d0?sid=2f92745c-dc89-4da1-abc5-918d61b6f3b6>

Option B: CNowv2 + eBook + physical book (1 term): Cengage Unlimited subscription. ONLY \$129.99 (+shipping and handling charges for text book) for 1 term, you get access to ALL your Cengage 14,000 eBook.

Note: Buy one Cengage Unlimited subscription. You will then have access to ALL De Anza College Courses listed at no extra cost.

Option C: Buy via De Anza Bookstore if you are using book vouchers; The bookstore is offering 2 purchase options at \$80 and \$86.75. The \$80 option includes the eBook and online homework access, which is the same as purchase option A. The \$86.75 option's ISBN is 9798214039152 and it provides 1-quarter access to Cengage online homework, E-Book and a copy of the textbook in loose-leaf format. The access to CNowv2 homework platform and eBook comes in the form of a coupon, on which you will find an access code to input via links in Canvas. You can have your purchase mailed or pick up during bookstore opening hours. They are open Monday to Thursday from 10am to 2pm.

<https://www.bkstr.com/deanzastore/home>

Address

21250 Stevens Creek Boulevard

Registration & Student Services Building

Cupertino, CA US 95014-5793

Email

deanza@bkstr.com

Additionally, Cengage offers online office hours for students, the dates, times and links are listed below. Our Cengage Representative, Susan Hassan is very helpful and will be able to resolve students' issues.

Cengage Student Office hours for Spring 24

Cengage, our publisher, offers office hours to help walk you through the complete registration of your textbook. Feel free to join any day to ask your questions or learn more about these course materials.

Cengage Virtual Student Office Hours – To Be Announced

Additional Cengage Support Options

Tel:1-800-354-9706

Chat Support and Online Self-Help

Support Services to Create a Case

Here is the general Cengage website for De Anza students that has really useful information on the different options for accessing accounting materials. It also has troubleshooting links and directions on how to turn off pop-ups in order to run homework smoothly on your computer.

https://www.cengage.com/coursepages/DeAnza_Integrated

Important! Please note that we are using the 29th edition of the Cengage Accounting textbook. If you attempt to use an earlier edition, homework submitted will be incorrect and you will not receive credit. In addition, please DO NOT rent the textbook because rentals do not include access codes.

Other supplies

Internet access

Basic calculator (The one you use for your math classes is fine)

Paper and pencil

you may find taking notes in a notebook or preferred devices during zoom meetings useful, that way you have all your notes in one place when studying for exams. PDFs of lecture slides are available in the weekly Canvas Modules. Previous students have found making notes on these helpful.

Grading

Category	Weight
Orientation	1%
Homework Assignments	10%
Quizzes	33%
2 Midterm Exams	17%
1 Comprehensive Final Exam	33%
Project	4%
Discussion Board participation	2%
Total Points	100%

Grading Scale

Grade	Minus (example: A-)	Letter (example: A)	Plus (example: A+)
A	540-557 points	558 - 599 points	600 or more points
B	480-497 points	498-521 points	522-539 points
C	n/a	420-461 points	462-479 points
D	n/a	360-401 points	402-419 points
F	n/a	< 360 points	n/a

Midterm Exams

There will be two midterms during the Spring quarter. If you have work conflicts, activities, etc., you must make alternative arrangements at least one week 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. All Midterm Exams will be during a regularly scheduled class meeting (9:30 am to 11:20 am)

Midterm scoring: all midterm exams will count.

Midterm and final examinations will be conducted online via Cengage platform.

Please have your college ID with you during quizzes and exams.

Final Exam

This is a comprehensive exam covering all the chapters. It is a required exam and must be taken at the scheduled time. If you fail to take the final exam you cannot pass the course. The final exam is the last student submission for points (i.e. it is "final"). This accounts for 33% of your total course grades.

Orientation

Orientation activities include reviewing the syllabus and taking the orientation/syllabus quiz (5 points), adding an introduction on the discussion forum (5 points). I will update your grades once due.

Quizzes

Chapter Learning Objective quizzes will be opened during the class session and password will be given to you in class. Only students attending the online class session can take this quiz. After the quiz, we will discuss the questions in class before we move to the next Learning Objective.

These questions do not require extra studying. We will be working on similar questions and thoroughly discuss the concepts before you take these quizzes.

There will be no makeup for missed quizzes & all missed quizzes will count as a zero. All quizzes will be considered for grading. This accounts for 33% of your total course grades.

The Instructor will ask students how they worked on the problem in class. You are able and encouraged to show your calculations directly on the quiz. If your submitted answer is incorrect, you may earn partial credit. This is an opportunity to score points if your final answer is incorrect. If you choose not to show your work, incorrect answers are scored as a zero.

Extra Credit (EC)

Extra credit problems will be assigned during the class similar to quizzes. At the end of the quarter you can earn up to 25 points maximum on extra credit.

Homework Assignments

Homework will be on Cengage only. Each chapter's homework is weighted equally. There are three attempts and all assignments are due on the Sunday following that week's discussions. Homework Assignments account for 10% of total course grades. At the end of the quarter, you may drop 3 of your lowest HW grades.

Project

Each class, the last 15 minutes is allocated to projects. More details on the project will be posted on the Canvas course page. This accounts for 4% of your total course grades. Since discussion board participation is also on the project, a total of 6% of your course grade is allocated to the project.

Discussion Board Participation

There is a discussion forum for project questions. You may use this forum to discuss how you worked on the project question. This accounts for 2% of your total course grades.

Course structure and participation

This is a synchronous online course, combining online lectures and Online content. Students are expected to attend online lectures in accordance with the De Anza Attendance Policy (students may be dropped for disrupting the class or missing more than 2 class meetings without any advance notice via canvas email). This is a 5 unit course. Students are responsible for all content. The online content requires substantial motivation and self-discipline.

All course work, quizzes, exams, extra credit, homework must be completed by the due dates. There are no exceptions for late work. Two websites will be used in the course: Canvas and CengageNOW. All contain vital course information.

Course work will be completed using both Canvas and CengageNOW. Your timely participation is an integral part of the learning cycle and may be used in determining your final course grade. If you do not participate (Zoom, Canvas, Cengage) in the first two weeks, I will drop you. It is your responsibility to handle your time wisely. If you decide to drop this class, you should do so in a timely manner. If any student stops participating between weeks 3-8, I reserve the right to drop you.

Academic Honesty

All students are expected to do their own work unless otherwise instructed by the instructor. Cheating, copying or helping others cheat or copy (i.e. plagiarism which is defined as "taking someone else's work or ideas and passing them off as one's own") will not be tolerated and will result in a partial or total loss of points for ALL students involved. Posting quiz, exam, or extra credit questions on any website or application is a violation of De Anza's Academic Integrity Policies and the California State Education Code. In addition, students may be suspended from the course and disciplined by the College Administration. If you have any questions, consult the college policies under "Academic Integrity".

General Tips for Online Communication

- Always keep a cordial and respectful tone in written messages.
 - If you wouldn't say it in person, do not type it on the Discussion Board.
 - Avoid typing large portions of your message or post in uppercase, which is usually read as yelling online.
 - Treat any online discussions, chats or email contributions confidentially. Remember, however, that email messages in general are not secure. Don't reveal more than you would on a postcard, for example!
 - Reread what you just wrote before posting.
 - Wait 24 hours before responding to a seemingly inflammatory message or post. Online conflicts unnecessarily tend to get blown out of proportion. A good rule of thumb is to give the author the benefit of the doubt and to end your response with a positive statement.
 - Assume good intentions and ask questions for clarity. Sometimes a tone can be misunderstood.
 - Be careful of copyrighted materials. Give credit to copied material that you are using in your posts.
 - Share what you know. It is what makes online discussions exciting!
 - Keep messages relevant to the group.
 - Reply to an existing post only if your thoughts are directly related to it. Otherwise create a new message. This eases threading for all later on.
 - Use meaningful subject headers. Or make the first line of your comment a subject line.
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De Anza fosters a supportive learning environment of mutual respect. Our college does not discriminate on the basis of age, gender, marital status, disability, race, color, sexual orientation, religion, national origin political viewpoints or other similar factors. It is very important that we actively prevent discrimination within our communication so that everyone can feel welcomed and supported. It is important for online communication to maintain a respectful online voice at all times.

Netiquette

Please follow "Netiquette" in all on-line communication.

Interaction with your instructor and other students in an online course are different from interaction in a face-to-face course; therefore, you have to be highly aware of netiquette. Netiquette is the term used for etiquette on the Internet. This term extends to email, chat, discussion boards, and live sessions. A note on Zoom: please treat all Zoom sessions as if they are in-person meetings. Make sure you are properly dressed. Try to give our meetings your full attention. Turn off notifications to email, text, and other instant notifications to avoid **distraction**. If you are moving around the room, wrestling with your cat, or need to step away for a second, turn off your video to avoid **distracting** others. Mute yourself unless it's your turn or about your turn to speak to minimize background noise.

Course Schedule (Tentative)

Week	Dates	Topic
1	04/9, 04/11	Orientation, Ch 9
2	04/16, 04/18	Ch 9
3	04/23, 04/25	Ch 10
4	04/30, 05/02	Ch 11
5	05/07, 05/09	Midterm 1 on 05/09
6	05/14, 05/16	Ch 12
7	05/21, 05/23	Ch 13
8	05/28, 05/30	Midterm Review
9	06/04, 06/06	Midterm 2 on 06/06
10	06/11, 06/13	Ch 14
11	06/18, 06/20	Ch 15
12	06/25, 06/27	Final Exam on 06/27