

DeAnza College

Course: Acct 1A
 Text: *Accounting Warren etc, Cengage Publishing 26th ed, and*
 Online Cengage Account is required
 Instructor: Michael Gough
 Office: F51a
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 Hours: TBA
 Website: <http://faculty.deanza.edu/goughmichael/>
 Cengage Website: <http://academic.cengage.com/login>
 Course Key: E-Y84E2JBA3GN29

Description:

After completing the course you should be able to:

1. Explain the process of accounting.
2. Identify the users of accounting information.
3. Identify the generators of accounting information.
4. Perform double entry bookkeeping.
5. Record accounting transactions in a general journal and special purpose journals.
6. Post transactions to the general ledger.
7. Adjust accounts as part of the accounting cycle.
8. Prepare a trial balance, adjusted trial balance and financial statements (income statement, balance sheet and statement of owner's equity). Prepare financial statements using an electronic spreadsheet.
9. Prepare closing entries.
10. Recognize basic accounting theory and generally accepted accounting procedures.
11. Analyze financial statements at a beginning level and explain generally accepted accounting principles (GAAP).

Strategic Learning Outcomes for this class:

- Demonstrate a knowledge of double entry accounting for business transactions and adjustments.
- Prepare, explain and analyze an income statement, statement of owner's equity and balance sheet using GAAP and identify the various users of financial statements.
- Identify ethical issues in an accounting context.

Analyze fundamental business concepts, how businesses operate and how accounting serves them.

Grading:

Midterms: (3X100)	300			
Homework/In Class/Web	120 (approximate)			
Final	100			
Drop One Exam	<u>(100)</u>			
Total	420			
A – >90%	B – >80%	C – >70%	D – >60%	F < 59%

Course Expectations/Requirements:

This course is designed to introduce the student to financial accounting. The course requires a substantial amount of reading and the ability to work with numbers. It is expected that the student attend all session; if one is missed it is up to the student to get the information from fellow students or from the instructor at a mutually agreed upon time. Because it is rare in business that individuals work alone, and the ability to work with others is an important skill, there is a substantial amount of group work in the class that is graded. Therefore come to class and prepare to be an engaged, active learner.

There will be weekly work in the Cengage website as part of the hybrid portion of this course. You must complete the work by the due date or early for credit. This will be discussed in class.

Policies:

There are no makeup exams for any reason, however, one exam is dropped. All work must be turned in on time, late assignments are not accepted for any reason. In class group work cannot be made up. If you find that regular attendance is a challenge, it is suggested that you take the Distance Learning Class, where there is a greater writing/homework requirement but the attendance requirement is minimized. Once you have indicated your enrollment in this class it is your responsibility to monitor your status. If you believe you need to drop during the term, you must do so prior to the 7th week of the term in order to receive a W – otherwise your earned grade will be given.

Cheating will not be tolerated and is dealt with in accordance with the DeAnza policies set forth in the course catalogs and schedules. You will receive a failing grade on the assignment and you will not be permitted to drop the assignment.

Acct 1A Fall 2015				
Tues	Thurs	Chapter	HW Due	
9/22/2015	9/24/2015	1	1-3A, 4A	9/24/2015
9/29/2015	10/1/2015	2	2-2A, 3A	10/1/2015
10/6/2015	10/8/2015	3	3-3A, 5A	10/8/2015
10/13/2015	10/15/2015	10/13/2015	Exam	
10/20/2015	10/22/2015	4	4-2A, 3A	10/20/2015
10/27/2015	10/29/2015	5	5-1A, 3A	10/27/2015
11/3/2015	11/5/2015	6	6-1A, 3A	11/3/2015
		11/5/2015	Exam	
11/10/2015	11/12/2015	7	7-1A, 3A	11/12/2015
11/17/2015	11/19/2015	8	8-3A, 5A	11/17/2015
11/24/2015	11/26/2015	9	9-2A, 4A	11/24/2015
12/1/2015	12/3/2015	12/1/2015	Exam	
12/8/2015	Tues	Final Exam	9:15AM	
	Cengage work due weekly in Cengage website			
	Schedule may be changed as needed			

Note to students with disabilities: If you have a disability-related need for reasonable academic accommodations or services in this course, provide (name of Instructor) with a Test Accommodation Verification Form (also known as a TAV form) from Disability Support Services (DSS) or the Educational Diagnostic Center (EDC). Students are expected to give five days notice of the need for accommodations. Students with disabilities can obtain a TAV form from their DSS counselor 864-8753 (DSS main number) or EDC advisor 864-8839 (EDC main number)