

**DE ANZA COMMUNITY COLLEGE**  
**SPRING '15                      ACCOUNTING 1B.05                      M. BREEN**

CRN: 00019

Instructor: Mia Breen  
 Phone: (408) 864-5736  
 Office: F 51b  
 E-mail: breenmia@fhda.edu

Class Hours: TR 9:30 - 11:20  
                   F 10:30 - 11:20  
 Office Hours: M-R 3:00 - 4:00

**Prerequisite:** Accounting 1A or equivalent

**Required Course Materials:**

**ACCOUNTING Ch 10-17** – 25th edition  
 Warren, Reeve, Duchac; Cengage Publ.  
 Handout Packet - Required

**Course Code:** E-24YE547Q8J356

**Course description:**

The theory, practice, and procedures relating to the preparation and use of accounting records and reports with an emphasis on mercantile-oriented enterprises. This course concentrates on the Principles of Accounting as they apply to long-term asset valuation, payroll and other current liabilities, partnership, LLC's and corporate accounting, long term liabilities, Statement of Cash Flows, and financial statement analysis. (Chapters 10-17)

**Student Learning Outcomes:**

1. Demonstrate knowledge of the users of accounting information and forms or 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).
2. Analyze and evaluate the capitalization of a firm using debt and equity and apply net present value methodology to the analysis.

**Basis of Grade:**

	Points	
Midterms - 3 @ 100 points each	300	55%
Other (see below)	150	27%
Final	<u>100</u>	<u>18%</u>
TOTAL POINTS	550	100%

**Grading -Scale**

	Points	% of Total		
A Grade	495-550	90-100	A+ = 100%	A- = 90-93%
B Grade	440-494	80-89	B+ = 87-89%	B- = 80-83%
C Grade	385-439	70-79	C+ = 77-79%	
D Grade	330-384	60-69	D+ = 67-69%	D- = 60-63%
F Grade	Below 330	Below 59		

**Midterms:**

There will be four midterms. I will automatically drop the lowest midterm (not the final). 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 PICTURE 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.

**Quizzes - 40 points**

Chapter quizzes will not be announced. These in-class quizzes will be closed book and closed notes. There will be no makeup for missed quizzes. The quizzes will range in value from 7 to 10 points. There are approximately 80 points available throughout the quarter.

**Homework - 40 points**

Homework will be both on-line and manually done.

The on-line HW will be accepted only on the day assigned. There is a total of 40 points available, 5 points per chapter. The online HW will be graded by the CengageNow system.

Manual HW will be accepted only on the assigned day during the first 15 minutes of class. You must turn in a **machine copy** of your original manual homework. Homework assignment will be worth 5 points per chapter. There will be no credit for partially completed homework. Again, there are 40 points available.

**Financial Statement Analysis Project – 70 points**

This portion of your grade will require you and a group to analyze a current audited set of financial statements of a major US manufacturing or merchandising corporation. You and your group will then analyze these statements using the tools and knowledge you have gained in your financial accounting classes. You will participate in a group presentation in which your group will present the *highlights* of your analysis. A formal group report will be handed in containing the entire results of the group analysis.

**Important items:****Quizzes – Extra Credit**

The on-line quizzes due the same day the chapter is assigned to be read are extra credit. There will be 8 quizzes and each will be graded by the homework management system. The quizzes are worth a maximum 5 points each. A maximum of 40 points is available in extra credit.

**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 cannot drop anyone after the final drop date.

**Personal integrity:**

I expect all students to do their own work unless otherwise asked to by the instructor. If there is a problem, 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.

**Classmate names, phone #, email:**

May 19 - 22	WEEK 7	Ch 13 - Go over HW <b>HW</b> - Ch 13 Ex. 19,21,25 Pr. 3A	Ch 13 - Go over HW Review for Exam <b>EXAM II</b> <b>Ch 12 &amp; 13</b> <b>HW</b> - Read Ch 14 - EC Quiz 14	Review Exam Ch 14 PowerPoint Ch 14 - Handout <b>HW</b> - Online HW Ch 14
May 26 - 29	WEEK 8	Ch 14 PowerPoint Ch 14 - Handout <b>HW</b> - Ch 14 Ex. 1,2,3,4,6,12,14,22 Pr. 2A	Ch 14 - Go over HW <b>HW</b> - Read Ch 15 - EC Quiz 15	Ch 15 - PowerPoint Ch 15 - Handout <b>HW</b> - Online HW Ch 15
June 2 - 5	WEEK 9	Ch 15 - Go over HW <b>HW</b> - Ch 15 Ex. 1,5,6,10,14,15,19,26,28	Ch 15 - Go over HW <b>HW</b> - Review for Exam	<b>EXAM III</b> <b>Ch 14 &amp; 15</b> <b>HW</b> - Read Ch 17 - EC Quiz 17 - Online HW Ch 17
June 9 - 12	WEEK 10	Ch 17 - PowerPoint Ch 17 - Handout <b>HW</b> - Ch 17 Ex. 1,3,9,12,20,22 Pr. 4A	Ch 17 - Go over HW <b>HW</b> - Read Ch 16 - EC Quiz 16 - Online HW Ch 16	Ch 16 - PowerPoint - Ch 16 - Handout <b>HW</b> - Ch 16 Ex. 1,2,3,5,8,11,12,17,19
June 16 - 19	WEEK 11	Ch 16 Go over HW Review for Exam	<b>EXAM III</b> <b>Ch 16 &amp; 17</b>	<b>REVIEW FOR FINAL</b>
June 23 - 26	WEEK 12	<b>REVIEW FOR FINAL</b> <b>Monday 9:30 - 2:45</b>	<b>FINAL, Wed, June 24</b> <b>9:15 AM - 11:15 AM</b> <b>Bring Scantron</b>	