

**De Anza College**  
**ACCT 1B**  
**Course Syllabus – Winter 2015**

**Instructor:** Kevin Mello, CPA (inactive), MBA

**Contact Information:**

**Office** F 51U (Office Hour is M-F 10:30 – 11:30)  
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**Phone** (408) 864-8902

**Class Meetings:** MTWRF 9:30-10:20

**Class Location:** L76

**Course Description (from 2014-2015 Catalog):**

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.

**Required Text and Materials:**

- Accounting 1B with CengageNOW (25<sup>th</sup> edition) by Warren, Reeve, and Duchac, published by Cengage
- Cengage Now Registration (<http://www.cengage.com/login>)  
Course Key: **E-24YE5ZJLPXHEN**
- Basic or scientific calculator, **cannot use cell phone or tablet**

**Course Format:**

The course will be made up of lecture, illustrations, homework, problems, and take-home projects – all of which are intended to reinforce your reading of the chapters covered during that specific class period. Quizzes, tests, homework, and take-home projects will assess your comprehension of the material. Class participation is critical to your success in learning the concepts covered during the quarter.

**Student Learning Outcomes (SLO's)**

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 (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.

## **Course Expectations:**

I expect you to read the relevant pages 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 during class. The lectures and presentations are designed to build upon your preparation, not to replace it. Students will be called upon during class to answer questions.

## **Course Requirements:**

### Quizzes

There will be weekly quizzes that focus on your comprehension of the material presented in the text we are covering that week and reinforced during class discussions. **The day of the week that the quiz is given will not be announced ahead of time; i.e., it could be any day the class meets.** Each quiz is worth 10 points for a total of 80 points, however **only the best 5 quiz scores will be recorded and thus the max quiz score is 50 points.** **If you miss a quiz for any reason,** you cannot make it up; it will instead be one of the three quizzes that gets dropped. You will be assigned a group that you can discuss the answers with before turning in your quiz.

### Exams

During the quarter, there will be 4 exams – three mid-terms and a final. The first midterm covers chapters 10-12, the second midterm covers chapters 13-14, the third midterm covers chapters 15-17, and the final exam is comprehensive. I will drop your lowest midterm grade. **Exams cannot be rescheduled for any reason.**

### Take-home assignments

There are two take-home assignments that you will need to complete. Each assignment requires either solving a case or writing a report and will be graded based on content, presentation, and grammar. The first project is an individual project; the second project is a group assignment – you will select the groups, each group must have 5 members, no more, no less.

### Homework

Each week I will assign you homework through the Cengage Now portal covering the corresponding chapter listed on the syllabus. The assignment will be available for view and completion beginning the Monday that we will be covering the chapter. You will complete the homework on-line using Cengage Now. **Assignments are due by 8pm on Sundays, the day before we start the next chapter.** There will be 9 assignments, each being worth 5 points (and a free 5 points to get to 50 points!). **Aggregate** homework scores **may** be curved, but usually there is little or no curve. Also, I have assigned optional homework that you may complete if you wish to have extra practice. The optional homework is not graded and extra credit will not be given for completion.

### Class Participation and Extra Credit

Your class attendance is critical to the learning process. Students that attend and participate perform better, on average, than those that do not. I will offer 5 points of extra credit for successful completion of an assignment to be named later **OR** achieving a passing grade in the adjunct skills program. You can't receive credit for both. **This is the only extra credit offered.**

## Grade Determination:

Homework	50	450 – 500 points	A	100% = A+, 90-93% = A-
Quizzes	50	400 – 449 points	B	87-89% = B+, 80-83% = B-
Take-home 2	35	350 – 399 points	C	77-79% = C+
Take-home 1	15	300 – 349 points	D	67-69% = D+, 60-63% = D-
Mid-terms (2 x 100pts)	200	Below 300 points	F	
Final	<u>150</u>			
Total	500			

## Make-up and Late Policy:

### Homework, Exams, and Quizzes

Make-ups are not provided for missed homework, quizzes, or exams, no exceptions. Please do remember that I drop your three lowest quiz scores and the lowest of the three midterms.

### Projects

If you fail, or your team fails, to turn in a take-home project, it will be docked 20% per calendar day that it is late. Assignments must be turned in at the beginning of class. Late projects must either be handed to me in class or e-mailed to me. Do not slide projects under my office door.

## Honors Cohort:

This class is offered as an honors cohort. In order to join the honors cohort, you must be either enrolled in the honors program or gain the necessary approval from the honors coordinator. Details of the honors program are available on the De Anza website (<http://faculty.deanza.fhda.edu/honors/>). If you are enrolled in the honors program already, you simply need to obtain an honors add code from me, drop the existing course, and use the add code to add the honors course. This must be done by the end of the first week of class. If you are not enrolled in the honors program, you must meet with the honors coordinator and obtain approval to add the course. This approval must be obtained in time to add the honors course by the end of the first week (which is done using the process outlined above).

The honors cohort will be required to complete additional work than that required of the students that are not enrolled in the honors cohort. The additional work will take approximately 10 hours to complete. The honors assignment will be provided in the middle of the quarter and will be due the Friday before finals week. This assignment will be an integrated case, or cases, a research paper (and possible presentation), and/or additional homework-style problems.

If a student that is enrolled in the honors cohort does not complete the honors assignment with a passing grade by the deadline, the student's course grade will be lowered one full grade. The honors assignment is not allocated additional points, nor is it considered extra credit. If a student completes the honors assignment in a satisfactory manner, the student will simply retain the grade that he/she has earned in the course.

## **Academic Integrity:**

I expect that you will treat others with courtesy and respect. I also expect exams, homework, and take-homes will honestly reflect your own learning and knowledge in this course. You are allowed to **help** each other with homework, take-home assignments, and of course the quizzes as they are designed that way, but I do expect that **you will ultimately be completing these assignments, not copying them.** If you violate this policy, you will be subject to the following disciplinary action:

### Disruptive Classroom Behavior:

Disruptive classroom behavior includes (but is not limited to) talking when it does not relate to the discussion topic, sleeping, reading other material (e.g. newspapers, magazines, textbooks from other classes), eating or drinking, monopolizing discussion time, refusing to participate in classroom activities, leaving on cellular phones and pagers, and engaging in any other activity not related to the classroom activity. Students who engage in disruptive classroom behavior may be asked to leave the classroom and if the disruptive behavior continues, may be eventually dropped from the course.

### Plagiarism and Cheating:

Plagiarism constitutes taking someone else's ideas as your own even if you do not use the exact same wording. Anytime you use someone else's ideas or words, you need to provide the necessary references and citations. Plagiarism includes (but is not limited to) having somebody else write your essay or memorandum for you or using an essay or memorandum or taking bits and pieces (without citing them) from any informational source (such as the Internet, a book, a magazine, a newspaper, and so forth). Cheating constitutes copying work from another student and displaying it in full or in part on your exam. If a student is caught plagiarizing or cheating, the student will receive a zero on the assignment or exam and will be reported to administration (which may eventually result in dismissal from the course and potentially from the College).

### Withdrawal

As stated in the 2014-2015 DeAnza College Schedule of Classes, it is the student's responsibility to drop a class. Therefore, **if you wish to drop this course, you need to drop it, I will not drop you.** The only exceptions are that **I will drop a student that does not show up for the first class unless the student has a legitimate reason for not being able to attend the first class and has made arrangements with me prior to the first day.** Also, in conjunction with the State of California census requirement, **I will drop students that do not have regular attendance during the first two weeks of class.**

## **Academic Accommodations:**

Students with learning challenges supported by documentation from Disability Support Services should contact the Instructor ASAP so that the proper accommodations can be made. Accommodations will not be provided without proper documentation.

Week	Date*	Topic	Measurements ( <b>not including quizzes and homework</b> )
1	1/5	CH 10	
2	1/12	CH 11	
3	1/19	CH 12	Holiday on Monday
4	1/26	MIDTERM CH 13	Midterm #1, CH 10-12 on Monday (26 <sup>th</sup> ) and Tuesday (27 <sup>th</sup> )
5	2/2	CH 13	
6	2/9	CH 14	Holiday on Friday
7	2/16	REVIEW MIDTERM	Holiday on Monday Take Home Project 1 Due on Tuesday (17 <sup>th</sup> ) Midterm #2, CH 13-14 on Thursday (19 <sup>th</sup> ) and Friday (20 <sup>th</sup> )
8	2/23	CH 15	
9	3/2	CH 16	
10	3/9	CH 17 MIDTERM	Midterm #3, CH 15-17 on Thursday (12 <sup>th</sup> ) and Friday (13 <sup>th</sup> )
11	3/16	REVIEW	
12	3/23	REVIEW FINAL	Take Home Project 2 Due on Monday (23 <sup>rd</sup> ) Final Exam on Thursday, March 26 <sup>th</sup> (9:15am-11:15am)

\* The date corresponds to the first day of the week