

De Anza College
Business, Computer Science and Applied Technologies/Accounting Department
24001, Financial Accounting 1A, 05Z, Fall 2022

****Please scroll down to pages 14 to 16 to go through the Course Calendar before you read anything else. Pay attention to the mid-term exam and final exam dates and let me know if you have any conflicts with these dates****

Course and Contact Information

Instructor: Catherina Wong CPA MBA Hello! Welcome to financial Accounting! I look forward to meeting and working with all of you this quarter. I am here to help. The best way to reach me is through Canvas, our learning management system.
Just click on “inbox” in canvas to send me a message.

Email: wongcatherina@fhda.edu

Office Hours: Zoom office hours. Time, links, appointment ID and password below:
Zoom Meeting ID: 786 326 5435 Password: 458521
Thursday and Friday 9:30 to 11:30am Drop-in, one-on-one

Class Days/Time: Monday and Wednesday 9:30am to 11:20am

Classroom: Zoom links published on Canvas

Advisory: EWRT 211 and READ 211, or ESL 272 and 273; MATH 212 or equivalent.

Course Description

This course is designed for students to be able to demonstrate a knowledge of double entry accounting for business transactions and adjustments and prepare, explain and analyze financial statements using GAAP. In addition, students will be able to analyze fundamental business concepts, how businesses operate, how accounting serves them and identify ethical issues in an accounting context.

Course Format

This is a 5-unit hybrid course with ~4 hours of lecture and 1 hour of study-on-your-own weekly. You should also plan to complete readings before you attend Zoom classes. This does not include extra time that is needed for reviewing and clarifying concepts, practice problems, and homework. This course meets 2 times a week via Zoom, where major concepts will be covered, practice problems will be demonstrated and student to instructor and student to student discussions will take place. These meetings will be recorded and links uploaded on Canvas course webpage within 24 hours. If you plan to attend the synchronous sessions, log onto Zoom on time. Listen to your instructor & peers. Be kind to others and ready to participate. Always do your best.

Technological requirements for this course:

1. *Desktop computer, laptop or tablet*

A modern computer will be needed to take exams, attend lectures, complete homework, quizzes and projects. A good size monitor will help optimize viewing capabilities on Zoom shared screens and problem demonstrations.

2. *Webcam & microphone*

Webcam & microphone are needed for Zoom meetings.

3. *Software*

- You will need the google chrome web browser (free of charge)

- Please sign up for a student FHDA email account to obtain free access to **Microsoft's Office 365**, including Word, Excel, PowerPoint and other online software. [FHDA student email account sign-up information](https://www.deanza.edu/students/new-tech.html) is available at <https://www.deanza.edu/students/new-tech.html>

4. *Reliable internet*

You will need reliable internet to help you access class materials and a quiet, private location for taking exams.

5. *Canvas mobile app (nice to have)*

There is a mobile app that you can download to view course materials

Canvas Learning Management System

This course will utilize a course management system known as Canvas. Since this is a synchronous online class, a lot of our instruction will occur through this system. It is important you log on regularly (I recommend 3 times per week) to check class announcements, assignments, grades, and feedback. In addition, you can **set-up your Canvas account to have announcements, assignment deadline changes and grade postings pushes notifications to your email**. Your learning modules are divided by weeks. Each week consists of course content pages (task list and time estimates, recorded lectures and clipboard notes that I write during class uploaded, notes written from textbook readings, study guides from the publisher), required work pages (links to Cengage homework, post-lecture quizzes, and learning checks in the form of T/F and Multiple-choice quizzes in Canvas), and optional work pages (extra practice in Cengage and extra credit opportunities links). Some topics will take more than 1 week to cover. I post weekly Sunday announcements to communicate what we will be covering in the next week and to post PowerPoint files and PDFs by the previous Friday that I will be using in class. Friday wrap-up announcements are also posted to recap major concepts covered. I recommend having your first weekly check-in on either Sunday night or Monday morning so you know the expectations and pacing for the week.

If you have already used Canvas for another course, congratulations, you already know how to log in! If you have never used Canvas (or need a refresher) view the instructions below.

From the [deanza.edu](https://www.deanza.edu) website, select the canvas sign on button. Next, use your campus wide ID and password to login to canvas. Once you are logged in, you will see all the classes you are enrolled in at De Anza. Enter and enjoy!

Technical Difficulties?

If you have [trouble logging on](https://www.deanza.edu/online-ed/help.html) please go to <https://www.deanza.edu/online-ed/help.html> for more information or do one of the following listed below:

- Call 408.864.8969 Monday - Thursday 8:30am-5:00pm, Friday 8:30-4:00pm
- Email your issues to onlineeducation@deanza.edu
- Or you can open a ticket/report a problem by clicking on Help in Canvas.

It may take up to 12 hours after registration for a course to be accessible in Canvas

Course Goals/Learning Outcomes

Upon successful completion of this course, students will be able to:

1. Demonstrate a knowledge of double entry accounting for business transactions and adjustments and prepare, explain and analyze financial statements using GAAP(General Accepted Accounting Principles).
2. Analyze fundamental business concepts, how businesses operate, how accounting serves them and identify ethical issues in an accounting context.

Course Objectives

- A. Recognize accounts' role in society and how accounting meets the information needs of creditors and investors
- B. Analyze fundamental business concepts, how businesses operate and how accounting serves them.
- C. Analyze fundamental accounting concepts underlying financial statements.
- D. Evaluate the uses and limitations of financial statements.
- E. Evaluate the usefulness of information produced by an accounting system and how it is directly related to that system's design.
- F. Analyze ethical issues within an accounting/business framework.
- G. Define and explain the conceptual framework of accounting.

Required Texts/Readings

Textbook

ISBN: 9781337694933 (packaged bookstore ISBN)

Author: Warren

Title and Edition: Accounting 27th Edition

Publisher: Cengage Learning

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. Please take a little time to browse.

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

Option A: (\$77.50 for 1 quarter access to Cengage online homework and E-Book plus textbook print-out in spiral format) This option includes a quarter-long access code for the required online internet access to CNOWv2. You can pick up your purchase during bookstore opening hours. They are open Monday to Thursday from 10am to 2pm.

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

Option B (the option I recommend: \$59): Buy only the access code directly from CNOWv2. This allows you to access the text in electronic format (e-book only) and also to do the online assignments. This option does not provide the print-outs of the textbook.

Please follow instructions listed below for option B.

Step 1: Sign into **Canvas** and click on **F22 ACCT D001A Financial Accounting**. The icon for this course has a kitten with a grey background.

Step 2: Click on the Cengage link: **Modules/Cengage Access/Link to Cengage Homework**

Step 3: Create (if you have never used Cengage before) or sign into your Cengage account to access or purchase the materials for this course.

If you need further help in obtaining course materials, I have step-by-step instructions in the Canvas page titled, “how to purchase Cengage materials” under Cengage access module.

Need help? Visit [Cengage Now Registration in Canvas Instructions](#) for step-by-step registration instructions and videos.

International Students: ANY STUDENT TAKING THIS COURSE FROM OUTSIDE OF THE UNITED STATES: You can visit www.cengage.com/purchase-abroad to purchase your Cengage course materials. You might need to log on through a VPN for the correct pricing in certain regions of the world.

International Customer Support is available Monday – Friday at the phone numbers. You can also send an email to intlcs@cengage.com and that will auto-generate a case to that support team.

1 800 599 3663

1 859 657 4786

Important! Please note that we are using the 27th edition of the text, accounting, Warren etc., Cengage Publishing. If you attempt to use a later 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.

Cengage Learning Student Office hours for Fall 2022

Cengage, our publisher offers office hours every quarter to help students with registration issues and with decisions on the best purchase options. I will update you with the dates and times once those are available.

Dates: 8/15/2022 to 9/26/2022

Times: 12pm PST to 2pm PST (Monday Through Friday, with the exception of Labor Day Sept 5th, 2022)

Zoom link: https://info.cengage.com/DTS_OfficeHours_West

Other supplies

Paper and pencil

you may find taking notes in a notebook during zoom meetings useful, that way you have all your notes in one place when studying for exams.

Basic calculator

Nothing fancy, but not the one on your phone please.

Assignments and Course Requirements

1. Orientation activities include reviewing the syllabus and taking the orientation/syllabus quiz (5 points), recording your name (5 points), and posting an introduction to Discussion Board (10 points). If you already have a recorded name in Canvas, there is no need to record again. I will update your grades once due.
2. Zoom Attendance and Participation, 50 points for attending Zoom classes. Students who come to classes prepared with assigned readings done are going to find learning much more rewarding. To that end, you will need to actively participate during class and break-out groups. Group or pair work is essential for social and

academic learning. One good way to do this is to volunteer to solve exercise problems, another way is to offer a different way to solve a problem, yet another way is to answer another colleague's questions or chime in during a discussion. I attached a rubric at the end of this syllabus document. For an exemplary grade of 4, the total possible 50 points will be awarded.

3. Post-lecture quizzes. Total possible points: 50. Post lecture quizzes are open right after each Zoom lecture in Canvas required work module for each topic. These quizzes do not require extra studying. Therefore, I recommend completing these as soon as you can after lecture to check your understanding on content studied. Paying attention during class and reading the required sections in the eBook before class will suffice to receive credit. Lowest score dropped.
4. 8 Application homework assignments @ 12.5 points each. Total possible points: 100. Please complete assignments via canvas link, do not log onto Cengage Now directly. Weekly homework assignments comprise of Cengage Now online homework is due on Tuesdays. Homework is meant for reinforcement of major concepts covered in class and should take approximately 80 to 120 minutes on a weekly basis. If your Cengage homework score is 12/12.5 or over by the initial deadline, I will round up your score to give you full credit, at which point ungraded copies of the homework will be made for you to practice again. Remember to save and submit homework assignments. Lowest score dropped.
5. 6 timed Learning checks on major concepts tied to accounting 1A students' learning outcomes and major concepts covered in the chapters @ 30 points each. Total possible points: 180. These learning checks consist of objective T/F and multiple-choice questions delivered via Canvas. Lowest score dropped with 3 attempts to improve your grade.
6. 1 timed midterm exam, @ 100 points. Total possible points: 100. Exams will be delivered online in Canvas. **Midterm exam chapters 1 to 4 (140-minute exam, open from Friday, Oct 28, 5 am to Oct 31, 11:59 pm. Please check that you don't have a conflict with these dates.**
7. Optional Final exam @ 100 points. Final exam is optional for this class, if you are happy with your grade towards the end of the course, you do not need to sit the final exam and your final grade will be counted out of 500 points instead of 600. But if you take the final exam, it will be counted toward your final grade and will replace your midterm exam grade if you do better on the final exam. **Optional Final Exam (140-minute exam), available from Sunday Dec 11, 5 am to Tuesday, Dec 13, end of day. Please check that you don't have a conflict with these dates.**
8. Extra-credit opportunity if you attend tutoring at Students' Success Center, 7 points each time you visit via Zoom. See Free Tutoring section for more details on how to qualify for these points. Total possible points: 21 points.
9. Extra-credit micro-points are available on a weekly basis. These include completion of write-up of glossary terms. In addition, if you unmute and participate to answer questions or make constructive comments during the Zoom sessions, you will receive extra-credit points. Additional extra credit assignments will be announced in class meetings. Stay tuned for those. Think of these micro-points as homework insurance and participation insurance points.
10. All assignments' deadlines are at 11:59pm of the due date.

Determination of Grades

Activity/Assignment	Points
Orientation activities	20
Post-lecture quizzes	50
Zoom Attendance and Participation	50
Cengage Homework	100

6 Learning checks – T/F and multiple-choice quizzes	180
Midterm (chapters 1 to 4)	100
Final Exam (chapters 6 to 9)	100
Total Points	600

- Late work will not be accepted unless you have documented illness or extenuating circumstances. Missed work cannot be substituted. You will have homework due on Tuesday on most weeks. Remember you will get full credit if you attempt all questions of the Cengage homework.
- **Up to 10 points will be deducted** from your final grade if information already indicated on syllabus needs to be reiterated, or classroom (including online and Zoom) protocol and netiquette is not followed.
- Your midterm exam can be replaced by the optional final exam score if your final exam score is higher.
- Extra credit options (glossary write-up, unmuting and participating in Zoom and attending free tutoring)

<i>Grade</i>	<i>Points</i>	<i>Percentage</i>
<i>A plus</i>	588 to 600	98 to 100%
<i>A</i>	558 to 582	93 to 97%
<i>A minus</i>	540 to 552	90 to 92%
<i>B plus</i>	522 to 534	87 to 89 %
<i>B</i>	498 to 516	83 to 86%
<i>B minus</i>	480 to 492	80 to 82%
<i>C plus</i>	462 to 474	77 to 79%
<i>C</i>	420 to 456	70 to 76%
<i>D plus</i>	402 to 414	67 to 69%
<i>D</i>	378 to 396	63 to 66%
<i>D minus</i>	360 to 372	60 to 62%
<i>F</i>	0 to 354	0 to 59%

Scoring 558 points or above will guarantee you of some kind of an A grade.

Classroom Protocol

1. This is a hybrid class, there are two 110-minute face-to-face zoom meetings and approximately 60-minute of individual online class preparation (chapter readings and class prep) weekly. It is expected that the student prepares for classes and attends all Zoom lectures. In the cases where students need to miss classes due to illness and emergencies, there will be recordings posted within 24 hours of class. You can also use these recordings to review concepts and problem exercises.
2. Please read the “Netiquette” page posted in Canvas in detail. It includes ways of communication and how they should be conducted in this course.
3. Video camera use in class – do dress properly to class as if you were attending an in-person class on campus. Come ready to participate. If I am in the middle of explaining concepts or going through a problem, wait for natural pauses or breaks to ask questions. I often solicit questions after explaining a main concept. In addition, if you have your camera turned on, I can spot your reaction to the material. For example, if you frown or have a puzzled look on your face, I will check-in with you to see how you are doing. However, I do understand if you have to logon where it is inconvenient to always have your video on.
4. Microphone use in class – please mute yourself unless you are actively participating in discussions or engaging in solving problems to minimize background noises.
5. Students will be able to access the weekly material through modules posted on the class canvas website.

6. Each weekly module will cover approximately 1 chapter, sometimes it will take 1.5 weeks to cover a chapter.
 7. Module assignments are indicated in the course schedule and also on canvas.
 8. Make sure to attend the **first Zoom class on Monday September 26, 2022 to avoid being dropped from the class**, submit the Syllabus Acknowledgement Quiz and class Introduction by **Sunday, October 2, 2022** to mark your attendance and secure your spot in the class.
 9. During each class meeting, we will discuss important topics, and analyze end of chapter problems. The course requires a substantial amount of reading and problem solving.
 10. During the quarter, students can expect two exams (see course schedule for dates).
 11. I will do my best to provide assignment grades and feedback within 1 week of the due date (projects and exams may take longer than 1 week).
 12. I'm your guide for the class, so please reach out to me with any questions or if something is not clear.
 13. For every hour in class you should expect to spend a minimum of two hours outside of class reading the text, studying the material, working on homework, projects, etc. So that means for the five hours of class time you should be spending a minimum of around ten hours outside of class working on the material covered in this class. For an A in this course, you may need more time. Please budget accordingly, using my Task List and Time Estimate page for each module in Canvas.
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Drop Policy

Students assume responsibility for completing the course. It is also the student's responsibility to drop the course.

Drop Class during the First 2 Weeks:

You may drop classes online by logging into MyPortal: Open the "Apps" page and click on the "Student Registration" tile, then click on the "Add or Drop Classes" link. (For detailed instructions, see the MyPortal Registration Guide.) There will be no grade recorded if you drop before the deadline. You may also be eligible for a refund, but students must submit their refund request from MyPortal.

If you don't show up for the first day of class, the instructor has the option to drop you from the class. If you are unable to attend for a legitimate reason, you should notify your instructor before the class meets. You can request that your place be held, although it is instructor's option.

Drop During the Third through Eighth Week:

You may drop classes online by logging into MyPortal and clicking on the "Add or Drop Classes" link under the Registration tab. (For detailed instructions, see the MyPortal Registration Guide.)

If you drop after the second week of the quarter, you will be assigned a grade of W. This also applies to courses dropped after 20 percent has elapsed of a class that lasts less than 12 weeks. There will be no refund issued.

After the Eighth Week:

You may drop classes online by logging into MyPortal and clicking on the "Add or Drop Classes" link under the Registration tab. (For detailed instructions, see the MyPortal Registration Guide.)

If you withdraw after the eighth week of the quarter, you will receive an appropriate grade for whatever work you completed. Classes may not be dropped at the end of the term, without documented extenuating circumstances.

If you are receiving financial aid or veterans' benefits, or if you are an international student or a student athlete, you may not petition to drop after the deadline except in extreme circumstances. You must submit an

Extenuating Circumstances Petition, which you will find on our Admissions and Registration Student Forms webpage.

Avoid Being Dropped! You will be dropped from the course if you miss the first Zoom meeting. Please notify me in writing if you will be absent on that day due to extenuating circumstances.

If you experience a medical issue that prevents you from attending class, you (or a family member or friend) must notify your instructor immediately. Depending upon the duration of the medical issue and when it occurs during the quarter, there are different options that must be explored to address the time missed in class.

If you have **completed 75%** of a class and cannot finish due to medical issues, you can request an incomplete contract with your instructor to complete the work after the quarter has ended.

If you have **NOT completed 75%** of the class but cannot finish the quarter, a medical withdrawal can be requested through the Dean of Admissions and Records.

Important! You must withdraw from all classes if you pursue a medical withdrawal.

If you stop attending class due to medical issues and fail to notify your instructor, you will either be dropped for non-attendance or receive your earned grade at the conclusion of the quarter.

Academic Honesty

Academic honesty means being truthful in your academic works. This can be a hard concept to understand with many nuances. But it basically means not passing off other's work as your own.

Being a student is stressful, you will find yourself facing many deadlines at once while juggling other responsibilities and it is easy to feel overwhelmed. If you find yourself overwhelmed, ask for help! Reach out to me for suggestions, reach out to our tutoring center for help, or reach out to our library.

There are many school resources here for you so you feel supported and get the help you need to balance everything. We all face challenges and stress, it is never okay to cheat because of them. Workplaces do not tolerate dishonesty and our society does not tolerate dishonesty. Because the college serves as a model for both, academic honesty violations are addressed very seriously here.

I do not provide individual warnings - This is your warning. Don't do it, it is never worth it and you will get caught.

Academic and/or administrative sanctions may be applied in cases of academic dishonesty.

Academic consequences may include:

1. Receiving a failing grade on the test, paper or exam
2. Having course grade lowered
3. Receiving a grade of F in the course

Administrative consequences may include:

1. Disciplinary probation
2. Disciplinary suspension
3. Expulsion

Students may also be subject to arrest or monetary fines if the academic dishonesty offense violates state or federal law.

School Resources

Disability Accommodations

De Anza College views disability as an important aspect of diversity, and is committed to providing equitable access to learning opportunities for all students. Disability Support Services (DSS) is the campus office that collaborates with students who have disabilities to provide and/or arrange reasonable accommodations. If you have, or think you have, a disability in any area such as, mental health, attention, learning, chronic health, sensory, or physical, please contact DSS to arrange a confidential discussion regarding equitable access and reasonable accommodations.

1. If you are registered with DSS and have accommodations set by a DSS counselor, please be sure that your instructor has received your accommodation letter from Clockwork early in the quarter to review how the accommodations will be applied in the course.
2. Students who need accommodated test proctoring must meet appointment booking deadlines at the Testing Center.
3. Exams must be booked at least five (5) business days in advance of the instructor approved exam date/time.

Final exams must be scheduled seven (7) business days/weekdays in advance of the instructor approved exam date/time. Failure to meet appointment booking deadlines will result in the forfeit of testing accommodations and you will be required to take your exam in class.

Contact the DSS if you cannot find or utilize your MyPortal Clockwork Portal.

DSS strives to provide accommodations in a reasonable and timely manner, some accommodations may take additional time to arrange. We encourage you to work with DSS and your faculty as early in the quarter as possible so that we may ensure that your learning experience is accessible and successful.

DSS Location: RSS Building, Suite 141

Phone: 408-864-8753

On the web: <https://www.deanza.edu/dsps/>

Email: DSS@deanza.edu

Counseling

De Anza offers academic, transfer, career and mental-health counseling for students. De Anza has assigned career services counselors to Business and Accounting major students. Trisha Tran and Helen Pang are our career counselors. Don't hesitate to reach out to them for academic, transfer and career advice. For example, if you need help with writing your résumé, you can reach out to them. See the following link for an online scheduler for Trisha or Helen:

<https://www.deanza.edu/career-training/our-counselors>

Please use the [link below](#) to schedule a general psychological services counseling appointment.

<https://www.deanza.edu/psychologicalservices/appointment.html>

For mental-health counseling, reach out by emailing dapsychservice@fhda.edu or calling 408.864.8868

Free Tutoring (Extra credit opportunity!)

The Student Success Center offers individual and group tutoring, as well as several types of workshops.

Research has shown that students who get help and work together with peers do better. In this class, no matter what their starting level. I have partnered with the Student Success Center to help you this quarter. I encourage you to complete at least three SSC activities this quarter. Attending each time will be worth 7 extra-credit points, a maximum of 21 points can be claimed for the quarter. Options include:

- Drop-in or Weekly Individual Tutoring
[CLICK TO JOIN ACCOUNTING TUTORING](#) (Open M-Th 9:30-6:30, F 9:30-12:30)
- Topic-Specific Workshops
[CLICK TO JOIN ACCOUNTING WORKSHOP](#) (I will update when schedule becomes available)
- Skills Workshops
[CLICK TO JOIN SKILLS WORKSHOP](#) Please check SCC website for Schedule during the quarter

To verify participation, please tell your tutor or workshop leader at the beginning of the session, so you can collect a screenshot at the end to verify your participation.

If you have questions or are not sure where to start, please ask me, or contact Diana Alves de Lima at alvesdelimadiana@fhda.edu or Pablo Hernandez at hernandezlopezjuan@fhda.edu

Other free online tutoring is also available to all De Anza students. Just login to MyPortal, go to the Students tab, and find the Smarthinking link. You can work with a tutor live (hours vary by subject) or post a question or piece of writing for a response. Smarthinking tutors can also help you with personal statements for transfer!

For more information go to the following link: <http://www.deanza.edu/studentssuccess/onlinetutoring/>

Emergency Cash Grant

If you're facing a financial emergency, we may be able to help. De Anza can provide limited cash grants for students who are facing hardship related to the disruption of campus operations due to the coronavirus (COVID-19), or who are struggling with an urgent expense that might interfere with attending school. Link below for more information and application form.

<https://www.deanza.edu/resources/emergency-funds.html>

Other Student Services

The school offers many other support services:

- Computer/Laptop assistance
- Child care
- Food assistance
- Career services
- Housing resources
- International student center
- College life office
- Health services
- Cross cultural partners
- Veteran services

- Transportation assistance

Parting Words

Class Civility

Whether in a face-to-face class or online class; you are expected to behave in line with the school's student code of conduct and treat others, and their opinions, with respect. Interactions with your instructor and peers is different online than in a face-to-face setting, so please be highly aware of your netiquette. Netiquette is the term used for etiquette on the Internet. This philosophy, of following good etiquette online, extends to email, chat, discussion boards, and live sessions. In case you unsure what makes for good netiquette, here are some points I use to help guide me:

Kindness - are your words kind? If not, don't say it.

Appreciation - we all come from different experiences and these experiences shape our perspectives. Appreciate these differences and the unique perspectives we may gain from them.

Tips for Success

As you can tell, you are in for a lot of work this quarter! Some tips to help you succeed: obtain your course materials and start reading the book as soon as possible.

It's okay if the reading doesn't make sense the first time you read it. By completing the reading, you are exposing your brain to new material, allowing your brain to create short branches called dendrites. Creating these dendrites give your brain a strong neuronal network for learning and retaining information.

- Block out regular time in your schedule for the class.
- Log in regularly to Canvas to check for announcements, content, grades, and feedback.
- Pay close attention to due dates and mark them on your calendar.
- Read the syllabus and other course handouts carefully.
- Allow sufficient time for your weekly homework, project and exam review.
- Monitor your grade in the class.
- Ask for help when you need it and help others when you can.
- Be resourceful! Don't get "stuck"; if you find yourself stuck, reach out to me, one of our fabulous tutors, a classmate, or find other resources to help get you back on track.
- Be patient and have a sense of humor with technology.
- I am open to help & tips!

A note for recommendation letter requests

I am more than happy to write letters of recommendation for students. Please make sure you meet all of the following criteria before you request for one:

1. You must have completed at least one class with me. I cannot write a letter for a current first-time student, as I will not have an adequate sense of your academic abilities until you complete the quarter. It will not be fair for you. Ideally, you would have completed two classes with me before I can write a substantial letter of recommendation for you.
2. Earning a grade of an A indicates I think highly of your academic skills, which means a stronger letter on my part.

3. I need to have a sense of who you are beyond the letter grade that appears in Canvas. Especially for fully-online classes and we don't even meet in person. Ask yourself the following questions and reflect back on your behavior during the quarter: Did you ask relevant questions that contributed to the class and reflect sound judgement? Did you actively participate in groups and class activities? Did you make use of office hours? Did you find other opportunities to leave a positive impression?
4. I will only write a letter if you have signed a waiver of your right to examine the letter. I need to be able to give an honest account of your academic abilities and potential for future success.
5. At least two weeks of lead time is necessary from the time of your request to deadline of submission.



This is your entrance ticket to my course. Please feel free to use it. Inbox me the 2 things that you can think of and I will see to it that you will be successful in the class.

Promise.



ACCT1A 05Z CRN24001 Accounting 1A, Fall 2022

Course Schedule

****Any requests for extensions for exams due to unforeseen illness, death and illnesses of parents and close relatives and friends need to be documented and discussed with instructor beforehand****

Week	Date	Chapter	Topics, Readings, Assignments, Exams, Due Dates
1	Sept 26 Lecture 1	Orientation/1	1-1 Nature of a business and role of accounting and ethics 1-2 How accounting principles are developed
1	Sept 28 Lecture 2	1	1-3 The Accounting Equation 1-4 Recording business transactions in relation to the accounting equation Orientation activities due Oct 2
2	Oct 3 Lecture 3	1	1-5 Introduction to the classification of accounts: assets, liabilities, equity (income, expenses and capital) 1-5 Financial statements of a sole proprietorship 1-5 Inter-relationships of the financial statements
2	Oct 5 Lecture 4	2	2-1 Using accounts and chart of accounts 2-2 Classification of accounts: assets, liabilities, equity 2-2 The double-entry accounting system and posting entries to T accounts 2-2 Journalizing business transactions <u>Oct 9 is the last day to drop class without record and full refund</u>
3	Oct 10 Lecture 5	2	2-3 Posting of journal entries; The journal versus the ledger 2-4 Trial Balance and errors 2-5 Horizontal Analysis Chapter 1 Homework due Oct 11
3	Oct 12 Lecture 6	3	3-1 What is the adjusting process? Explanation of the accrual basis of accounting. 3-2 How to prepare accruals for accounting period end? 3-3 How to prepare deferrals for accounting period end?
4	Oct 17 Lecture 7	3	Review of accruals and deferrals and more examples 3-4 What is depreciation expense? 3-5 Description of the adjusting process 3-6 Preparation of the adjusted trial balance 3-7 Vertical Analysis and how is it useful? Chapter 2 homework, learning check 1 on debits and credits due Oct 18

Week	Date	Chapter	Topics, Readings, Assignments, Exams, Due Dates
4	Oct 19 Lecture 8	4	4-2 Preparing the financial statements for sole proprietorship and a corporation – Income Statement, Statement of Owner’s Equity/Statement of Stockholders’ Equity and Balance Sheet 4-3 The need for closing entries and the difference between permanent and temporary accounts 4-4 The accounting cycle
5	Oct 24 Lecture 9	4	4-2 More practice on preparation of the financial statements 4-6 Fiscal year-end and publicly-traded companies 4-7 Liquidity ratios: Working capital and current ratio Chapter 3 homework, learning check 2 on accruals and deferrals due Oct 25
5	Oct 26 Lecture 10	Review for midterm	Midterm (ch.1 to 4) Review. In addition, for chapter 5, we will briefly discuss the usage of subsidiary ledgers and special journals Midterm exam chapters 1 to 4 (140-minute exam, open from Friday, Oct 28, 5:00am to Oct 31, 11:59pm)
6	Oct 31 Lecture 11	6	6-1 What is a merchandising business? 6-2 Recording freight and purchases and sales transactions in a merchandising business 6-2 Recording sales tax Chapter 4 homework, learning check 3 on closing entries and financial statements due Nov 1
6	Nov 2 Lecture 12	6	6-3 The adjusting process of a merchandising business Practice problems
7	Nov 7 Lecture 13	6	6-4 Financial statements of a merchandising business (Gross profit!) 6-5 Asset turnover
7	Nov 9 Lecture 14	7	7-2 Inventory costing methods: FIFO, LIFO and weighted average 7-3 Perpetual inventory record 7-4 Periodic inventory record
8	Nov 14 Lecture 15	7	7-5 Comparing the costing methods: how does it affect financials? 7-6 Reporting merchandise inventory on the balance sheet 7-7 Inventory turnover and days’ sales in inventory financial ratios Chapter 6 homework and learning check 4 on multiple-step income statement and classified balance sheet due Nov 15
8	Nov 16 Lecture 16	7	Extra practice on inventory problems <u>Friday, Nov 18 is the last day to drop classes with a W and file for Excused Withdrawal</u>

Week	Date	Chapter	Topics, Readings, Assignments, Exams, Due Dates
9	Nov 21 Lecture 17	8	8-1 to 8-4 Discussion of internal controls of cash Chapter 7 homework and learning check 5 on inventory due Nov 22
9	Nov 23 Lecture 18	8	8-5 Bank reconciliation and Journal entries to adjust cash balance November 24 to 27; Happy Thanksgiving! No classes and offices closed.
10	Nov 28 Lecture 19	9	9-1 Classification of receivables 9-2 and 9-4 Allowance method for uncollectible receivables 9-8 Receivables turnover and days' sales in receivables Chapter 8 homework due Nov 29
10	Nov 30 Lecture 20	9	9-6 Accounting for notes receivable 9-7 Reporting receivables on the balance sheet
11	Dec 5 Lecture 21	Review for final exam	Optional Final exam will have an emphasis on chapters 6 to 9 Chapter 9 homework, learning check 6 on cash & receivables due Dec 6
11	Dec 7		No Zoom Meeting
Final Exam		Focus on Chapters 6-9	Optional Final Exam chapters 6 to 9(140-minute exam), available from Sunday Dec 11, 5 am to Tuesday, Dec 13 end of day

Participation Rubric

Performance Elements & Levels	Approaching (1 = 20 points)	Developing (2 = 30 points)	Accomplished (3 = 40 points)	Exemplary (4 = 50 points)
Engagement & Active Participation	Student rarely participates in class discussion; fails to respond to direct questions	Few contributions to class discussions; seldom volunteers but responds to direct questions	Proactively contributes to class discussion; asks questions and responds to direct questions	Proactively and regularly contributes to class discussion; initiates discussion on issues related to class topic
Listening skills	Does not listen when others talk; interrupts or makes inappropriate comments	Does not listen carefully; comments are often nonresponsive to discussion	Listens and appropriately responds to the contributions of others	Listens without interrupting and incorporates and expands on the comments of other students
Relevance of contribution to topic under discussion	Contributions are off-topic or distract from discussion	Contributions are sometimes off-topic or distract from discussion	Contributions are always relevant	Contributions are relevant and promote deeper analysis of the topic
Preparation	Student is not adequately prepared; does not seem to have read the assigned material before class	Student has read the material but not closely, or has read only some of the material before class	Student has read and thought about the material before class	Student is consistently well prepared; sometimes adds relevant information beyond the assigned reading