

De Anza College
ACCT 51A
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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Class Meetings: MW 12:30-2:45

Class Location: L75

Course Description (from 2014-2015 Catalog):

Principles, control, and theory of accounting for assets, financial statements, cash and cash flows, receivables, inventories, plant and equipment, intangible assets.

Required Text and Materials:

- Intermediate Accounting with Wiley Plus (15th edition) by Kieso, Weygandt, and Warfield, published by Wiley (ISBN: 9781118943656)
- Wiley Plus Registration: <http://edugen.wileyplus.com/edugen/class/cls429404/>
- Basic or scientific calculator, **cannot use cell phone or tablet**

Course Format:

The course will be made up of lecture, illustrations, homework, and problems – all of which are intended to reinforce your reading of the chapters covered during that specific class period. Quizzes, tests, and homework 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. Assess in a comprehensive manner the conceptual foundations and rationale that underlie accounting applications and procedures.
2. Critique the effects of transactions and events on an entity's financial condition.
3. Compare and discuss the reporting differences between the International Accounting Standards and the US Generally Accepted Accounting Principles.

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; 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 quizzes that get dropped. You will be assigned a group that you can discuss the answers with before turning in your quiz. I will not be quizzing every chapter.

Exams

During the quarter, there will be 4 exams – three mid-terms and a final. The first midterm covers chapters 1-5, the second midterm covers chapters 6-9, the third midterm covers chapters 10-12 and 18, and the final exam is comprehensive. I will drop your lowest midterm grade. **Exams cannot be rescheduled for any reason.**

Homework

Each week I will assign you homework through the Wiley Plus portal covering the corresponding chapter(s) listed on the syllabus. The assignment(s) 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 Wiley Plus. **Assignments are usually due by 8pm on Sundays, unless noted otherwise.** Each homework assignment is worth 10 points for a total of 120 points, however **only the best 10 homework scores will be recorded and thus the max homework score is 100 points.** **If you miss a homework assignment for any reason**, you cannot make it up, it will instead be one of the two assignments that gets dropped. **Aggregate** homework scores **may** be curved, but usually there is little or no curve. Also, I have assigned optional homework for most chapters 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. **As I do not offer extra credit, it is critical that you extract as much knowledge during class that you possibly can so that you can solidify your learning and associated grade.**

Grade Determination:

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

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 two lowest homework scores, only count five quiz scores, and that I drop the lowest score of the three midterms.

Academic Integrity:

I expect that you will treat others with courtesy and respect. I also expect exams and homework will honestly reflect your own learning and knowledge in this course. You are allowed to **help** each other with homework 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 exception is 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.**

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.

Calendar:

Week	Date*	Topic	Measurements (not including quizzes and homework)
1	1/5	CH 1 CH 2	
2	1/12	CH 3	
3	1/19	CH 4	Holiday on Monday
4	1/26	CH 4 CH 5	
5	2/2	MIDTERM CH 6	Midterm #1, CH 1-5 on Monday (2 nd)
6	2/9	CH 7	Holiday on Friday
7	2/16	CH 8	Holiday on Monday
8	2/23	CH 9 MIDTERM	Midterm #2 CH 6-9 on Wednesday (25 th)
9	3/2	CH 10	
10	3/9	CH 11 CH 12	
11	3/16	CH 18 MIDTERM	Midterm #3, CH 10-12, and CH 18 on Wednesday (18 th)
12	3/23	REVIEW FINAL	Final Exam on Friday, March 27th (11:30pm-1:30pm)

* The date corresponds to the first day of the week