

# DE ANZA COMMUNITY COLLEGE

## WINTER 2015      ACCOUNTING 1A      T. RATCHFORD

Instructor: Tim Ratchford      Class Hours: Tu-Th    4:00- 6:15    L33

Phone: (408) 529-5368      Office Hours Tu-Th    3:30- 4:00    L33

Office:

E-mail: ratchfordtimothy@fhda.edu

Recommended: Satisfaction of math requirement for graduation.

Required Course Materials:

**ACCOUNTING Ch 1-9** – 25th edition

Warren, Reeve, Duchac; Cengage Publ.

**Course Code E-24YE4LN9JQPM**

Course description:

Theory, practice, and procedures relating to the preparation and use of accounting records and reports. Emphasis on service and mercantile-oriented enterprises. This course concentrates on the Principles of Accounting, the usage of debits and credits, the analysis of business transactions, the completed counting cycle, the preparation of the basic financial statements, principles of inventory, the preparation of bank reconciliations, and the calculation and interpretation of basic financial analysis. (Chapters 1 – 9)

Student Learning Outcomes:

- 1) Demonstrate knowledge of double entry accounting for business transactions and adjustments.
- 2) 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.
- 3) Identify ethical issues in an accounting context.
- 4) Analyze fundamental business concepts, how businesses operate and how accounting serves them.

Basis of Grade:	Points	% of Grade
Midterms - 3 @ 100 points each	300	60%
Other (see below)	100	20%
Final	<u>100</u>	<u>20%</u>
TOTAL POINTS	500	100%

Grading -Scale	Points	% of Total		
A Grade	450-500	90-100	A+ = 100%	A- = 90-93%
B Grade	400-449	80-89	B+ = 87-89%	B- = 80-83%
C Grade	350-399	70-79	C+ = 77-79%	
D Grade	300-349	60-69	D+ = 67-69%	D- = 60-63%
F Grade	Below 299	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 PHOTO ID IS REQUIRED FOR ALL EXAMS**

### Final Exam:

This is a comprehensive exam covering all nine 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 will be more than 40 points available throughout the quarter.

### **Homework - 40 points**

Homework will be on-line, and manually done. The online HW will be graded by the CengageNow. Manual homework will be accepted only on the assigned day during the first 15 minutes of class. You must turn in a **photo copy** of your original manual homework. Homework assignment will be worth from 1-5 points. There will be no credit for partially completed homework. Again, there will be more than 40 points available, to make your total of 40 points.

### **Project – 20 points**

There will be one group project assignment due. You will be graded on your cooperation within the group and on the successful completion of the project.

### 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 9 quizzes and each will be graded by the homeworkonline 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 will **NOT** drop anyone after the second week.

#### **Personal integrity:**

I expect all students to do their own work unless otherwise asked to by the instructor. If there are any problems, 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.

#### **Classmates names, phone #, email:**

DATE:	LECTURE COVERAGE ON:		HOMEWORK DUE	Week #
JAN 6	Intro Ch 1			1
8			Ex 9,12,13,24,27; Pr 4A	
13	Ch 2			2
15			Ex 7,8,9,17, 13,14,15,16; Pr 3A	
20				3
22	<b>Exam 1 Chs 1-2</b>			
27	Ch 3		Ex 4,5,7,8,10,11,12, 13,14,18,19,20,25; Pr 3A	4
29				
FEB 3	Ch 4		Ex 4,7,12,13,15,16,22; Pr 3A	5
5				
10	<b>Exam 2 Chs 3-4</b>			6
12	Ch 5		Ex 3,5,8,25; Pr 5A	
17				7
19	Ch 6		Ex 3,8,10,13,17,19,28; Pr 5A	
24			Ex 31,32,33,37,38; Pr 5A (periodic)	8
26	Ch 7		Ex 2,7,9,11,12,13; Pr 3A	
MAR 3	<b>Exam 3 Chs 5,6,7</b>			9
5	Ch 8		Ex 1,3,9,14,18,19,23,26; Pr 4A	
10				10
12	Ch 9		Ex 2,11,12,19,24,26; Pr 3A,6A	
17	Review Chs 8-9			11
19	<b>Exam 4 Chs 8-9</b>			
24	<b>COMPREHENSIVE FINAL EXAM 4pm-6pm</b>			12

**IMPORTANT DATES:**

Last day to add the class: Saturday, January 17

Last day to drop the class without a "W" and with a refund: Saturday, January 18

Last day to drop the class with a "W": Friday, February 27