## De Anza College Business, Computer Science and Applied Technologies/Accounting Department 24001, Financial Accounting 1A, 05Z, Fall 2024

\*\*\*Please scroll down to pages 14 to 16 to go through the Course Calendar before you read anything else. Pay attention to the project due date and final exam date\*\*\*

## **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. Click on "inbox" in canvas, compose new message, select our course, start typing my name, to send me a message.
Email:	wongcatherina@fhda.edu
Office Hours:	Zoom Meeting ID: 786 326 5435 Password: 458521 Monday 2:30 pm to 4:30 pm
	In-person: AT 202 in the Advanced Technology Center Thursday 1:30pm to 3:30pm
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 computer will be needed to take exams, attend lectures, complete homework, quizzes and project. 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. <u>FHDA student email account sign-up</u> <u>information</u> is available at <u>https://www.deanza.edu/students/new-tech.html</u>

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 chapters. Each module consists of a planner, a presentation, a practice and a review section. The planner section has a task list with time estimates and deadlines, a list of learning objectives and study resources. The presentation section is where you will find information on required readings, links to PowerPoint files used in lectures, pre and post lecture quizzes, Zoom recording and discussion forums. The practice section contains assigned homework, learning checks and extra credit assignments. The review and preview section includes a summary, optional extra resources and activities, and a short preview of the next chapter. 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. 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 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 <u>trouble logging on</u> 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 accounting's 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

Cengage Accounting by Warren, Jones and Taylor, 29<sup>th</sup> Edition. Please note that I have integrated Cengage links fully in Canvas, so it is vital that you do not access Cengage separately in order for grades to sync properly. There will be **NO course key** for this course.

Option A: ISBN 9780357899663(recommended option because you receive instant access) Buy the access code directly from CNOWv2 for ~\$60. This allows you to access the eBook and the online assignments in CNOWv2. This option does not provide the hardcopy of the textbook. You will **not** need access code for this option. Once you make payment online, sign out from Cengage and Canvas, re-login and you will have access to homework and eBook. For students who are continuing with accounting 1B and 1C courses, you will need to purchase access every term.

Step 1: Sign into Canvas and click on Fall24 ACCT D001A Financial Accounting.

Step 2: Click on the Cengage link: Home/CengageNow Warren Accounting 29e/Link to Warren Accounting 29e

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.

View the Start Strong Presentation for detailed instructions:

https://www.loom.com/share/4faef63e0ff84efcb5e06953812096d0?sid=2f92745c-dc89-4da1-abc5-918d61b6f3b6

Option B: CNowv2 + eBook + physical book (1 term): Cengage Unlimited subscription. ONLY \$124.99 (+\$9.99 physical book rental) for 1 term, you get access to ALL your Cengage 14,000 eBook.

Note: Buy one Cengage Unlimited subscription. You will then have access to <u>ALL De Anza College Courses</u> <u>listed</u> at no extra cost.

Option C: Buy via De Anza Bookstore if you are using book vouchers; The bookstore is offering 2 purchase options at \$80 and \$86.75. The \$80 option includes the eBook and online homework access, which is the same as purchase option A. The \$86.75 option's ISBN is 9798214039145 and it provides 1-quarter access to Cengage online homework, E-Book and a copy of the textbook in loose-leaf format. The access to CNOWv2 homework platform and eBook comes in the form of a coupon, on which you will find an access code to input via links in Canvas. You can have your purchase mailed or pick up during bookstore opening hours. They are open Monday to Thursday from 10am to 2pm.

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

#### Address

21250 Stevens Creek Boulevard Registration & Student Services Building Cupertino, CA US 95014-5793 Email deanza@bkstr.com

Additionally, Cengage offers online office hours for students, the dates, times and links are listed below.

## **Cengage Student Office hours for Fall 2024**

Cengage, our publisher offers office hours to help walk you through the complete registration of your textbook. Feel free to join any day to ask your questions or learn more about these course materials.

Cengage Virtual Student Office Hours – Fall 2024 Dates: August 12 to September 20 (will be extended) Times: 12pm to 2pm Link: https://www.cengage.com/coursepages/FA24\_OH

Additional Cengage Support Options

- 1. Tel:1-800-354-9706
- 2. <u>Chat Support and Online Self-Help</u>
- 3. <u>Support Services to Create a Case</u>

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. <u>https://www.cengage.com/coursepages/DeAnza\_Integrated</u>

**Important!** Please note that we are using the 29th edition of the Cengage Accounting textbook. If you attempt to use an earlier 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.

## **Other supplies**

## Paper and pencil

you may find taking notes in a notebook or preferred devices during zoom meetings useful, that way you have

all your notes in one place when studying for exams. PDFs of lecture slides are available in the weekly Canvas Modules. Previous students have found making notes on these helpful.

## **Basic calculator**

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

## **Assignments and Course Requirements**

- 1. Orientation activities include reading the syllabus in its entirety and completing the student introductions discussion (10 points). The discussion consists of 2 parts, one is an initial post and the other one is a response to at least two class members. Please make sure to follow directions closely and meet due dates of the 2 posts to receive full score.
- 2. Pre-lecture video quizzes. Total possible points: 15. Pre-lecture video quizzes are due the day before each lecture. These quizzes incentivize you to not come to class "cold", but rather, are equipped to anticipate and review topics beforehand.
- 3. Post-lecture quizzes. Total possible points: 50. Post lecture quizzes are due at the end of lecture dates. These quizzes do not require extra studying and have unlimited attempts. Therefore, I recommend completing these as soon as you can after lecture without referring back to textbook materials 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.
- 4. 8 Application homework assignments @ 12.5 points each due every Monday starting October 7. Total possible points: 100. Please complete assignments via canvas link, do not log onto Cengage directly. Homework is meant for reinforcement of major concepts covered in class and should take approximately 120 to 180 minutes on a weekly basis. Remember to save your progress and save and submit when you are finished.
- 5. 8 timed Learning checks on major concepts tied to accounting 1A students' learning outcomes and major concepts covered in the chapters @ 20 points each due every Friday starting October 4, except holidays (Thanksgiving Holiday). Total possible points: 160. These learning checks consist of objective T/F and multiple-choice questions delivered via Canvas. 2 attempts to improve your grade.
- 6. 8 check-ins. At the end of each module, there is 1 reflection survey or discussion available for you to gain points for the course. Additionally, the results of these will help me focus on responding to your biggest obstacles to the course.
- 7. 1 timed comprehensive final exam in Cengage available on Monday, December 9 from 9am for 48 hours, @ 70 points.
- 8. Ongoing Financial Statement Analysis Project @ 50 points due Sunday, December 1, 2024. A financial statement analysis project is required. This will be an ongoing project from the beginning of the quarter and will span all the way to accounting 1B. The objective of this project is to help you learn how to read published audited financial statements in the 10-K SEC filings. Students will have the chance to pick their favorite company from a list to work on the analysis.
- 9. Extra-credit opportunity if you attend tutoring at Students' Success Center, 2 points each time you visit via Zoom or in-person. See Free Tutoring section for more details on how to qualify for these points. Total possible points: 10 points.
- 10. Extra-credit points are available on a weekly basis. These include attending live Zoom meetings and participate at least 1 time during the meeting (1 point each meeting), a data analytics assignment in Excel and Cengage (5 points; available later in the quarter), reading checks for each chapter (1 point for each chapter) and write-up of glossary terms (1 point for each chapter glossary write-up). Additional

extra credit assignments will be announced in class meetings and or Canvas. Stay tuned for those. Think of these points as homework insurance.

11. All assignments' deadlines are at 11:59pm of the due date.

## **Determination of Grades**

Activity/Assignment		
Orientation activities		
Pre-lecture video quizzes		
Post-lecture quizzes	50	
Cengage Homework	100	
Learning checks in Canvas– T/F and multiple-choice quizzes		
Reflection Check-ins (surveys or discussion)		
Final exam in Cengage		
Financial Statement Analysis Project		
Total Points		

Your final letter grade will be calculated by dividing your total scored points by the total points. The total points for the denominator might differ from 470 because the lowest homework and learning check scores are dropped.

## Policy on late work:

- 4. In this online course, you are required to submit the discussions and assignments by the due date. Check the calendar in Canvas for due dates and reminders. A handy tip is to set a calendar item or alarm on your phone to remind yourself of the due dates.
- 5. I understand you are juggling work and family on top of this course, so I want to be as supportive as possible. At the same time, I am juggling my full-time jobs, family, and this course as well, and late work adds to the workload, while possibly detracting from your learning.
- 6. To best help you complete the course successfully, I ask that you strive to meet deadlines, especially on interactive elements of the course. If life events interrupt your work in this class, no worries, I will work with you!
- 7. To help you with time management and decision-making, I will incorporate choice of token use in the class. Every member of the class will receive 3 oops tokens at the beginning of the quarter. Each token will be used to hand in assignments that are worth more than 5 points 5 school days late for a 20% penalty. They cannot be used for any quizzes or assignments that are worth less than 5 points nor can they be used for exams. It is your choice to give up tokens in times of need or to save them for a rainy day. Please let me know if you need time extension and would like to use your token to submit late work by inboxing me before the assignment is due. The extension will not be granted if you wait after the assignment is due. Reward (extra-credit points) will be awarded at the end of the quarter for those students who have saved all their tokens. 3 unused tokens equal 1% increase in final percentage grade. For graded discussions with specific due dates, no extension will be granted because contributing to a discussion board late adds little value to the learning experience.
- 8. Please contact me **as soon as possible** so I can help you stay as current and provide as much support as possible.

Grade	Percentage
A plus	98 to 100%
Α	93 to 97%
A minus	90 to 92%
B plus	87 to 89 %
В	83 to 86%
B minus	80 to 82%
C plus	77 to 79%
С	70 to 76%
D plus	67 to 69%
D	63 to 66%
D minus	60 to 62%
F	0 to 59%

## **Classroom Protocol**

- 1. This is a hybrid class, there are two 110-minute live zoom meetings and approximately 50-minute of individual online class preparation (chapter readings and pre-lecture quizzes) 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 module will cover 1 chapter, sometimes it will take 1.5 weeks to cover a chapter. Please pay attention to the due dates indicated in Canvas assignments.
- 7. Module assignments are indicated in the course schedule and also on canvas. Course calendar in Canvas is very handy to track due dates.
- 8. Make sure to attend the **first Zoom class on Monday September 23, 2024 to avoid being dropped from the class**, complete the class Introduction as soon as possible, no later than September 30, 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 1 project and 1 final exam (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.

## **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: <u>https://www.deanza.edu/dsps/</u> 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 is our career counselor. 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 her. See the following link for an online scheduler for Trisha:

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 <u>dapsychservice@fhda.edu</u> 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 2 extra-credit points, a maximum of 10 points can be claimed for the quarter. Options include:

- Drop-in or Weekly Individual Tutoring <u>CLICK TO JOIN ACCOUNTING TUTORING</u>
- Topic-Specific Workshops
- Skills Workshops
   <u>CLICK TO JOIN SKILLS WORKSHOP</u> 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, I will receive a report from the center at the end of the quarter.

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

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/studentsuccess/onlinetutoring/

#### **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.

ENTRANCE TICKET Please write down 2 things that will help you Please write upwit & unings unar win neip you successful in this course. Please note that it could be anything, including things like childcare so that you anyumis, incluumis umis ince cunucare av unacyou can come to class while someone watches your baby. lan come to class while some one watches your paper be It could be financial means to afford books. Please it because the source of the state of the honest and write something you truly NEED. Keep in nonescand while some units you dury while need in mind that other students cannot see your entry ticket, this is between you and me.

This is your entrance ticket to my course. Though not required, 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.





## ACCT1A 05Z CRN24001 Accounting 1A, Fall 2024

## **Course Schedule**

(M- M	(M- Monday; W- Wednesday)			
Week	Date	Chapter	Topics, Readings, Assignments, Exams, Due Dates	
1M	September 23 Lecture 1	Orientation/1	<ul><li>1-1 Nature of a business and role of accounting and ethics</li><li>1-2 How accounting principles are developed</li></ul>	
1W	September 25 Lecture 2	1	<ul><li>1-3 The Accounting Equation</li><li>1-4 Recording business transactions in relation to the accounting equation</li><li>Reading check Chapter 1 Extra Credit due September 29</li></ul>	
2M	September 30 Lecture 3	1	<ul> <li>1-5 Introduction to the classification of accounts: assets, liabilities, equity (income, expenses and capital)</li> <li>1-5 Financial statements of a sole proprietorship</li> <li>1-5 Inter-relationships of the financial statements</li> </ul>	
2W	October 2 Lecture 4	2	<ul> <li>2-1 Using accounts and chart of accounts</li> <li>2-2 Classification of accounts: assets, liabilities, equity</li> <li>2-2 The double-entry accounting system and posting entries to T accounts</li> <li>2-2 Journalizing business transactions</li> <li>Learning check on chapter 1 due Friday, October 4</li> <li>Reading check Chapter 2 Extra Credit due October 6</li> </ul>	
3M	October 7 Lecture 5	2	<ul> <li>2-3 Posting of journal entries; The journal versus the ledger</li> <li>2-4 Trial Balance</li> <li>Chapter 1 Cengage homework due Monday, October 7</li> </ul>	
3W	October 9 Lecture 6	3	<ul> <li>3-1 What is the adjusting process? Explanation of the accrual basis of accounting.</li> <li>3-2 How to prepare accruals for accounting period end?</li> <li>3-3 How to prepare deferrals for accounting period end?</li> <li>Learning check on chapter 2 due Friday, October 11</li> <li>Reading check Chapter 3 Extra Credit due October 13</li> </ul>	
4M	October 14 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 Chapter 2 Cengage homework due Monday, October 14	
4W	October 16 Lecture 8	4	<ul> <li>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 Learning check on chapter 3 due Friday, October 18 Reading check Chapter 4 Extra Credit due October 20</li> </ul>	

Week	Date	Chapter	Topics, Readings, Assignments, Exams, Due Dates
5M	October 21 Lecture 9	4	<ul> <li>4-3 The need for closing entries and the difference between permanent and temporary accounts</li> <li>4-4 The Accounting Cycle</li> <li>4-6 Fiscal year-end and publicly-traded companies</li> <li>4-7 Liquidity ratios: Working capital and current ratio</li> <li>Chapter 3 Cengage homework due Monday, October 21</li> </ul>
5W	October 23 Lecture 10	5	<ul> <li>5-1 What is a retail business?</li> <li>5-2 Recording purchases and sales transactions</li> <li>5-2 Recording sales tax</li> <li>We will briefly cover the usage of special journals and subsidiary ledgers as well.</li> <li>Learning check on chapter 4 due Friday, October 25</li> <li>Reading check Chapter 5 Extra Credit due October 27</li> </ul>
6M	October 28 Lecture 11	5	5-2 Accounting for coupons and rebates in a retail business 5-3 The adjusting process of a retail business Chapter 4 Cengage homework due Monday, October 28
6W	October 30 Lecture 12	5	5-4 Financial statements of a retail business (Gross profit!) Learning check on chapter 5 due Friday, November 1
7M	November 4 Lecture 13	6	<ul> <li>6-2 Inventory costing methods: FIFO, LIFO and weighted average</li> <li>6-3 Perpetual inventory record</li> <li>6-4 Periodic inventory record</li> <li>Chapter 5 Cengage homework due Monday, November 4</li> </ul>
7W	November 6 Lecture 14	6	<ul> <li>6-5 Comparing the costing methods: how does it affect financials?</li> <li>6-6 Reporting merchandise inventory on the balance sheet</li> <li>6-7 Inventory turnover and days' sales in inventory financial ratios</li> <li>Reading check Chapter 6 Extra Credit due November 10</li> </ul>
8	November 11		No Zoom Meeting – Veterans Day Holiday
8W	November 13 Lecture 15	6	Review and Extra practice on inventory Learning check on chapter 6 due Friday, November 15
9M	November 18 Lecture 16	7	7-1 to 7-4 Discussion of fraud and internal controls of cash; Start bank reconciliation Chapter 6 Cengage homework due Monday, November 18
9W	November 20 Lecture 17	7	7-5 Bank reconciliation and Journal entries to adjust cash balance
10M	November 25 Lecture 18	8	Reading check Chapter 7 Extra Credit due November 24 8-1 Classification of receivables 8-2 and 8-4 Allowance method for uncollectible receivables
10	November 27		No Zoom Meeting – Thanksgiving

Week	Date	Chapter	Topics, Readings, Assignments, Exams, Due Dates
11M	December 2 Lecture 19	8	<ul><li>8-6 Accounting for notes receivable</li><li>8-7 Reporting receivables on the balance sheet</li></ul>
			8-8 Receivables turnover and days' sales in receivables
			Chapter 7 Cengage homework due Monday, December 2
			Chapter 7 Learning check due Monday, December 2
			Reading check Chapter 8 Extra Credit due December 1
11W	December 4	Review for	Final exam review
	Lecture 20	final exam	Financial Statement Analysis Project due December 4
	Last Zoom!		Learning check on chapter 8 due Friday, December 6
			Chapter 8 Cengage homework due Monday, December 9
Final	December 9		Comprehensive final exam in Cengage with focus on chapters 3 to 7; Available
Exam			online for 48 hours from December 9.
Monday			