

Financial Accounting II – ACCT-001B06 CRN 00023 WINTER QUARTER 2016

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Office Hours: Mon-Wed 1:15pm-2:15pm

Thursday 10:00am - 10:50 am

Class Times: MW 11:00:-1:15 pm

Class Room: L74

COURSE MATERIALS

<http://books.fhda.edu/>

Phone: 408-864-8455

Purchase at the De Anza College Bookstore:

26th ed Accounting, (Warren etc, Cengage Publishing)

1. The book is by Warren and has a web component. You need to purchase the book from the bookstore to get the online code for the course.

2. Calculator, paper.

Text Refund Deadline: see catalog.

Course Description:

This is a transferable course for business and accounting students. The main focus of the course is to apply accounting concepts to the needs of business. As such, the course is concerned with the development and use of accounting information for decision making. Topics include the development and interpretation of financial statements, the accounting cycle, accounting systems and internal control, and cost flows of inventory.

Student Learning Outcomes

Demonstrate knowledge of the users of accounting information and the forms of business ownership, risks, and the capitalization of each.

Analyze and evaluate the capitalization of a firm using debt and equity and apply net present value methodology to the analysis.

Prepare, analyze and evaluate the financial business structure of a firm using the income statement, statement of retained earnings, balance sheet and statement of cash flows.

I. Course Prerequisite: 1A

II. Course Policy

A. Class Attendance

I believe that students learn best by actively questioning and explaining. In this course, I encourage you to join in classroom discussions and bring problems and questions to class. This means that in order to receive the maximum benefits out of classroom time, you will need to read the assigned topics and attempt the homework before coming to class.

IMPORTANT DATES: Jan. 18 is the last day to drop with no grade on your record. Feb 26 is the

last day to drop with a W grade. IT IS YOUR RESPONSIBILITY TO DROP THE CLASS.

B. Homework Assignments

Homework is for your own benefit. The online homework assignments will be graded online and the solution will be presented after 3 attempts to correctly perform the assigned problems. Homework should be completed before the class for which it is assigned, as homework often serves as a basis for classroom discussions. We will go over the homework in class and additional problems will be assigned to be done in class.

C. Exams, quizzes and homework

Course grades are determined by **two midterm examinations** and a **final examination**. **In addition there will be 8 quizzes worth 10 points each.** Student grades will be based on the two midterm scores, the quiz scores, homework, plus the final examination. There will be **no make-up** examinations. **The final exam is will be on Chapters 14 to 17.**

D. Academic Standards

Students majoring in accounting need to begin learning professional behavior. Professional behavior includes treating classmates and your professors with respect. It also means that you should approach your work in this class as diligently as you would perform on the job. Faculty will make every reasonable effort to foster honest academic conduct in their courses. **Cheating and plagiarism in ANY form will NOT be tolerated. Cheating and plagiarism will result in a failing grade for either the particular exam/assignment or for the entire course. The Business Division Dean will be notified by letter.**

E. Course Grading

Total points available in the course add to 300. Grades will be assigned as follows:

Homework(online) and class participation	30 Points
Quizzes (8 @ 10 points each, max points 70)	70 Points
Midterms (2 @ 50 points)	100 Points
Final Examination	100 Points
Total	300 Points

	<u>Grade Scale</u>	<u>Points</u>
A+	98-100%	294-300
A	93-97%	279-293
A-	90-92%	270-278
B+	87-89%	261-269
B	83-86%	249-260
B-	80-82%	240-248
C+	77-79%	231-239
C	70-76%	210-230
D+	67-69%	201-209
D	63-66%	189-200
D-	60-62%	180-188
F	0-59%	0-179

HOMEWORK ASSIGNMENTS and Exams

Week Of	Topic	Reading Assignment	Homework Assignment
Jan 4	Course Administration Fixed Assets and Intangible Assets	Ch. 10	As assigned in Cengage
Jan 11	Current Liabilities & Payroll	Ch.11	As assigned in Cengage
Jan 18	Jan. 18, Monday Holiday Finish and Review Ch. 10 & 11 Midterm 1 on Mon. Jan. 25	Ch 10 & 11	Monday Jan 18 Holiday No class Midterm on Mon Jan. 25
Jan 25	MT 1 Monday and start Accounting for P'ships & LLCs	MT1 and Ch 12	As assigned in Cengage
Feb. 1	Corporations: Org. & Capital Stock Trans....	Ch 13	As assigned in Cengage
Feb. 8	Finish and review Ch 12 & 13, Midterm 2, Feb. 17	MT 2, Ch 12 & 13	Midterm 2 Ch 12 & 13, Feb. 17
Feb 15	No class Feb. 15 – Holiday MT 2, Ch. 12 & 13 Wed Feb. 17		Wed. MT 2 Ch 12 & 13
Feb. 22	Long-Term Liabilities: Bonds and Notes	Ch 14	As assigned in Cengage
Feb. 29	Investments and Fair Value Accounting	Ch 15	As assigned in Cengage
Mar 7	Statement of Cash Flows	Chapter 16	As assigned in Cengage
Mar 14	Financial Statement Analysis	Ch 17	As assigned in Cengage
Mar 21	Final on Chapters 14-17 Monday March 21 !	Last day Monday	Final Monday, March 21, 11:30am to 1:30 pm