

**Financial Accounting II – ACCT-001B06 CRN 42113 SPRING QUARTER 2015**

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Tues/Thur 11:30am-12:00pm  
5:30pm -6:00pm

**Class Times:** MW 12:30:-2:45 pm

**Class Room:** L81

**COURSE MATERIALS**

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

Phone: 408-864-8455

Purchase at the De Anza College Bookstore:

*25th 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:** April 19 is the last day to drop with no grade on your record. May 29 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
<b>Total</b>	<b>300 Points</b>

	<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

<b>Week Of</b>	<b>Topic</b>	<b>Reading Assignment</b>	<b>Homework Assignment</b>
Apr 6	Course Administration Fixed Assets and Intangible Assets	Ch. 10	As assigned in Cengage
Apr 13	Current Liabilities & Payroll	Ch.11	As assigned in Cengage
Apr 20	Finish and Review Ch. 10 & 11 Midterm 1 on Mon. April 27	<b>Ch 10 &amp; 11</b>	<b>Midterm on Mon April 27</b>
Apr 27	<b>MT 1</b> Monday and start Accounting for P'ships & LLCs	<b>MT1</b> and Ch 12	As assigned in Cengage
May 4	Corporations: Org. & Capital Stock Trans....	Ch 13	As assigned in Cengage
May 11	Finish and review Ch 12 & 13, <b>Midterm 2, May 18th</b>	MT 2, Ch 12 & 13	<b>Midterm 2 Ch 12 &amp; 13, May 18</b>
May 18	<b>MT 2, Ch. 12 &amp; 13 Mon</b> Long-Term Liabilities: Bonds & Notes	Ch. 14	As assigned in Cengage
May 25	<b>Monday Holiday-no class</b> Chapter 14 continues	Ch 14	As assigned in Cengage
June 1	Investments and Fair Value Accounting	Ch 15	As assigned in Cengage
June 8	Statement of Cash Flows	Chapter 16	As assigned in Cengage
June 15	Financial Statement Analysis	Ch 17	As assigned in Cengage
June 22	<b>We will review for the final on the last day of class, Monday, June 22 Final on Chapters 14-17 Thursday JUNE 25!</b>	<b>Last day Monday</b>	<b>Final Thur June 25, 11:30 to 1:30 pm</b>