

## Syllabus for: Principles of Accounting

<b>Semester &amp; Year:</b>	Fall 2012
<b>Course ID and Section Number:</b>	BUS-1B-V2303
<b>Number of Credits/Units:</b>	4
<b>Day/Time:</b>	Online
<b>Location:</b>	
<b>Instructor's Name:</b>	Pamela Netzow
<b>Contact Information:</b>	Office location and hours: Telephone appointments may be arranged. Phone: Assoc. Fac. Office 476-4514; 267-4003 (cell) Email: Pamela-Netzow@redwoods.edu

**Course Description (catalog description as described in course outline):** A continuation of BUS-1A with emphasis on managerial accounting. The statement of cash flows and methods to analyze financial statements are emphasized. Control accounting includes cost systems, budgetary control, and standard cost systems. Managerial decision-making considers cost, revenue concepts, and preparation of reports and special analysis.

### **Student Learning Outcomes (as described in course outline) :**

**Special accommodations:** College of the Redwoods complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request at least one week before the first test so that necessary arrangements can be made. No last-minute arrangements or post-test adjustments will be made. If you have a disability or believe you might benefit from disability related services and may need accommodations, please see me or contact Disabled Students Programs and Services. Students may make requests for alternative media by contacting DSPS.

**Academic Misconduct:** Cheating, plagiarism, collusion, abuse of resource materials, computer misuse, fabrication or falsification, multiple submissions, complicity in academic misconduct, and/ or bearing false witness will not be tolerated. Violations will be dealt with according to the procedures and sanctions proscribed by the College of the Redwoods. Students caught plagiarizing or cheating on exams will receive an "F" in the course.

The student code of conduct is available on the College of the Redwoods website at:  
<http://www.redwoods.edu/District/Board/New/Chapter5/Ap5500.pdf>

College of the Redwoods is committed to equal opportunity in employment, admission to the college, and in the conduct of all of its programs and activities.

COLLEGE OF THE REDWOODS  
BUS 1B Principles of Accounting  
SYLLABUS

Fall 2012 V2303 ONLINE  
Instructor: Pamela Netzow  
Email: Pamela-Netzow@redwoods.edu

Required textbook: Fundamental Accounting Principles (20<sup>th</sup> edition) by: Larson, Wild, Chiappetta; McGraw-Hill Publishers, ISBN: **0077505999 or 9780077505998, loose leaf**, (includes Connect access code card).  
We cover Chapters 13 through 25 in this course.

### **Course Description**

This course is a continuation of BUS-1A with emphasis on managerial accounting. The statement of cash flows and methods to analyze financial statements are emphasized. Control accounting includes cost systems, budgetary control, and standard cost systems. Managerial decision-making considers cost, revenue concepts, and preparation of reports and special analysis.

### **Course Learning Outcomes**

Upon successful completion of this course (grade of C or above), students will be able to do the following:

1. Explain and apply corporate accounting standards to investments, stocks, and bonds.
2. Explain and apply standard cost accounting methods.
3. Explain and apply methods of budgetary control.
4. Construct and analyze financial statements and ratios.

### **Course Objectives & Structure**

Accounting is the common language of organizations: businesses, not-for-profits, or governments. The basic principles of accounting provide a common ground for communication. The objective of this course is for you to learn, understand and to apply those basic principles. In addition to specific accounting curriculum objectives identified in the Course Outline, broad course objectives include the development of learning, thinking, communication and teamwork skills. In accounting, new concepts build on those that have been learned before. Therefore, it is essential you keep current in this course. You will be required to communicate your knowledge clearly by completing assignments and assessments.

### **Evaluation & Assignments:**

**You MUST participate during the first week of class or you may be dropped from the roster.**

Grades are earned as follows:

**Participation** - Your postings to the **Discussion Forum** will count as **participation** in this class.

You will answer Accounting Questions, organized by chapter, and posted by the instructor. An Ethics Challenge question also will be posted for each chapter. You are required to respond to the Ethics questions, and to at least three other students' Ethics responses for each chapter.

**Participation comprises 20% of your grade.**

**Homework assignments** - There is one homework assignment for each chapter. After you have studied the chapter, complete the assignment specified in the MyCR Assignments module. You can earn up to 20 points for each chapter.

**Homework comprises 40% of your grade.**

**Assessments** - There will be an **Exam** covering each chapter listed on the schedule. The Exams are open book. But **once you open the exam, you must complete it. Be sure to set aside at least two hours** so you won't feel rushed.  
**Assessments comprise 40% of your grade.**

The following grade scale will be used:

90 - 100% A  
80 - 89% B  
70 - 79% C  
60 - 69% D

Plus and minus grade will be given (A- through C+).

### **Time Commitment:**

The estimated time requirement for successful completion of this course is approximately 12 hours per week.

### **Tips and Suggestions for Success:**

The following is a suggested method for success in this class.

#### *For each chapter:*

Read through the chapter before starting work.  
Use the learning resource options available in Lessons, organized by chapter.  
Post your required responses to the Discussion Forums. (graded)  
Complete the chapter homework assignments . \* (graded)  
Take the exam for the chapter. (graded)  
Submit all graded items by deadline.

\* Homework assignments are taken from the Quick Studies, Exercises and Problems at the end of each chapter. You may do these problems by hand. Or you may use the web based interactive homework tool Connect. Those students choosing the hand written homework option may scan their work and submit as a file attachment in a Message to the instructor in MyCR, fax the assignment (fax number will be provided at the beginning of the term), drop off the assignment at any campus, or mail their assignments to the instructor at College of the Redwoods. Those students choosing the interactive homework option will need to register at a URL which will be provided to you on or before the first day of the term. You will find a link at our MyCR website. A Connect interactive access code card is included with the required loose leaf text at no extra cost, if purchased new. A current Connect access code can be purchased separately, from the publisher, should you purchase a used textbook and want to use this option. Use the same link referred to above.

Plan your time carefully. If possible, designate specific time each week for class work, just as if you were attending a face-to-face class. If you find yourself too far behind, the final drop date without penalty is available from the Admissions Office.

**IMPORTANT: After six required assignments are missed, students may be dropped from the roster by the instructor, through November 2, 2012.**

## **Disabled Student Accommodations**

If you have a learning disability or other special needs, please contact the instructor or Disabled Students Programs and Services at:

[www.redwoods.edu/district/dsps/](http://www.redwoods.edu/district/dsps/)

Telephone (707) 476-4280

Fax (707) 476-4418

TTY (707) 476-4284

## **Section 508 of the Rehabilitation Act Compliance**

- The course delivery provides a text equivalent for all non-text elements such as images, animations, applets, audio/video files and art. *This will enable a screen reader to read the text equivalent to a blind student.*
- The course delivery provides descriptions for important graphics if they are not fully described through alternative text or in a document's content. *The description would inform a blind student of what a picture represented.*
- The course delivery ensures that information conveyed by the use of color is also understandable without color. *For example, so a blind or color-blind student could understand a color-coded representation of DNA.*
- The course delivery ensures that moving, blinking, scrolling, or auto-updating objects or pages may be paused or frozen. *The movement can be distracting for students with certain disabilities.*

## **Academic Integrity**

The College of the Redwoods Policy on the Integrity of Scholarship contained in the College Catalog is an explicit part of this course. Deviation from the standards of this policy will result in a grade of F for the course. The College may also decide to apply additional penalties. If you have any doubts about whether a particular activity violated the academic integrity policy, please consult the instructor to obtain an interpretation. If anyone is found cheating, all parties will be dropped from the class immediately and receive a grade of F for the course.

## **Instructor Contact**

During the semester, contact the instructor using the Message module in the course MyCR website. Telephone appointments can be arranged.

## **Schedule (see page 4/4)**

Week	Date	Chapter	Topic	Homework & Discussion Forum Due Dates	Exam Due Dates
1	8/25 – 9/2	13	Accounting for Corporations	Due Sunday 9/2: Your Introduction Ch. 13 Homework (H/W) and Discussion Forum (DF)	
2	9/3 - 9	14	Holiday – Labor Day Sept. 3 Long-term Liabilities		Exam - Ch. 13 9/9
3	9/10 - 16	14	Long-term Liabilities	Due Sunday 9/16: Ch. 14 H/W & DF	
4	9/17 - 23	15	Investments & International Operations	Due Sunday 9/23: Ch. 15 H/W & DF	Exam - Ch. 14 9/23
5	9/24 - 30	16	Statement of Cash Flows	Due Sunday 9/30: Ch. 16 H/W & DF	Exam - Ch. 15 9/30
6	10/1 - 7	17	Analyzing Financial Statments	Due Sunday 10/7: Ch. 17 H/W & DF	Exam - Ch. 16 10/7
7	10/8 - 14	18	Managerial Accounting Concepts	Due Sunday 10/14: Ch. 18 H/W & DF	Exam - Ch. 17 10/14
8	10/15- 21	19	Job Order Cost Accounting	Due Sunday 10/21: Ch. 19 H/W & DF	Exam - Ch. 18 10/21
9	10/22 - 28	20	Process Cost Accounting	Due Sunday 10/28: Ch. 20 H/W & DF	Exam - Ch. 19 10/28
10	10/29 -11/4	21	Cost Allocation & Performance Measurement	Due Sunday 11/4: Ch. 21 H/W & DF	Exam - Ch. 20 11/4
11	11/5 - 11	22	Cost Volume Profit Analysis	Due Sunday 11/11: Ch. 22 H/W & DF	Exam - Ch. 21 11/11
12	11/12 - 18	23	Holiday – Veterans’ Day Nov. 12 Master Budgets & Planning		Exam - Ch. 22 11/18
13	11/19 - 25	23	Thanksgiving Holiday Nov. 22 & 23 Master Budgets & Planning	Due Sunday 11/25: Ch. 23 H/W & DF	
14	11/26 – 12/2	24	Flexible Budgets & Standard Costs	Due Sunday 12/2: Ch. 24 H/W & DF	Exam - Ch. 23 12/2
15	12/3 - 9	25	Capital Budgeting & Managerial Decisions	Due Sunday 12/9: Ch. 25 H/W & DF	Exam - Ch. 24 12/9
16	12/10 – 15 Finals Week				Exam - Ch. 25 12/15

\*Students are responsible for any changes to this schedule