

<b>Syllabus for: BUS 1A – PRINCIPLES OF ACCOUNTING</b>	
<b>Semester &amp; Year:</b>	Spring, 2013
<b>Course ID and Section Number:</b>	BUS 1A, Section #033389
<b>Number of Credits/Units:</b>	4 units, 54 Hours Lecture/54 Hours Lab
<b>Day/Time:</b>	5:30-8:40 pm
<b>Location:</b>	Computer Lab
<b>Instructor's Name:</b>	Suzanne Burcell, MBA, MA Education
<b>Contact Information:</b>	Office Location & Hours: Computer Lab, ½ hour before & after class Cell Phone: 707-845-6957 Office Phone: 530-625-4821 Email: Suzanne.Burcell@humboldt.edu
<b>Course Description:</b> A study of the fundamental concepts, procedures, and principles of financial accounting as applied to both service and merchandising businesses. Additional topics include accounting systems and special journals, cash, internal controls, receivables, inventory methods, depreciation and amortization, current liabilities and payroll. Focus will be on the preparation and analysis of financial statement data.	
<b>Student Learning Outcomes:</b> Upon completion of Business 1A, students will be able to: 1. Define and explain accounting concepts. 2. Construct ledgers, charts of accounts, balance sheets, and income statements. 3. Analyze systems for organizing accounting data and internal controls.	
<b>Special Accommodations:</b> 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 your instructor or contact Melissa Ruiz, Director of Student Services, Klamath-Trinity Instructional Site (KTIS), 224B Orchard Road, Hoopa, 530-625-4821, or contact the Disabled Students Programs and Services (DSPS) office at the main campus of College of the Redwoods in Eureka, 707-476-4820. Students may make requests for alternative media by contacting DSPS.	
<b>Academic Misconduct:</b> 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 prescribed 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: <a href="http://redwoods.edu/District/Board/New/Chapter5/AP%205500%20Conduct%20Code%20final%2002-07-2012.pdf">http://redwoods.edu/District/Board/New/Chapter5/AP%205500%20Conduct%20Code%20final%2002-07-2012.pdf</a> . Additional information about the rights and responsibilities of students, Board policies, and administrative procedures is located in the college catalog and on the College of the Redwoods homepage.	
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.	

## Course Overview

Accounting is the common language of organizations, including for-profit businesses, not-for-profit organizations, and governmental organizations. Fundamental accounting principles provide a common ground for communications about organizational activities. In BUS 1A, you will learn those principles and begin to apply them in the context of merchandising and service businesses. We will examine accounting systems and cycles, basic financial statements, and how to use and interpret financial information.

## Goals & Expected Outcomes

Upon completion of BUS 1A – Principles of Accounting, students will be able to:

1. Define and explain accounting concepts.
2. Construct ledgers, charts of accounts, balance sheets, and income statements.
3. Analyze systems for organizing accounting data and internal controls.

## Concepts

To demonstrate expected outcomes have been met, students will understand and become conversant in the following concepts:

1. Critical thinking and problem solving in financial accounting.
2. Mathematic and algebraic computations.
3. Generally Accepted Accounting Principles (GAAP).
4. Financial statement creation and formatting.
5. Impacts of transactions on accounts and financial statements.
6. Internal control and its purpose and principles.
7. Cash flows and operating activities.
8. Inventory methods, computation, and impact on financial statements.
9. Depreciation and amortization methods.
10. Financial Ratio analysis.
11. Ethics and ethical decision-making.

## Textbook

*Fundamental Accounting Principles* (Chapters 1-12),  
J. J. Wild, K. W. Shaw  
& B. Chiapetta, 21<sup>st</sup> Ed.,  
2013, McGraw-Hill/  
Irwin, New York, NY

## Notable Dates

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**January 18, 2013**  
Last day to add a class

**January 21, 2013**  
MLK, Jr., Holiday

**January 25, 2013**  
Last day to drop a class  
w/refund

**January 27, 2013**  
Last day to drop a class  
w/o "W" (no refund)

**February 8, 2013**  
Last day to file P/NP

**February 15 & 18, 2013**  
President's Holidays

**March 1, 2013**  
Last day to petition to graduate or apply for certificate

**March 11-15, 2013**  
Spring Break

**March 29, 2013**  
Last day for student-initiated Drop (no refund)

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**May 6-10, 2013**  
Final Exam Week  
**May 11, 2013**  
CR-KTIS Commencement  
**May 17, 2013**  
Grades Due  
**May 31, 2013**  
Grades Available

## Course Requirements (instructor reserves the right to make changes)

This 15-week/108-hour course offers 54 hours of lecture and 54 hours of computer lab work. Regular daily attendance is critical to success in the course because large and small group discussions, problem-solving exercises, and other learning activities will be conducted during each session, and these in-class activities will form the basis for assessment of student participation (worth 45% of the grade).

Attendance will be taken daily on sign-in sheets distributed and collected by the instructor. **Excused absences** include personal or family illness or other family emergency (including funerals) **when reported timely by email to the instructor**. **Late assignments and makeup tests will be accepted only for excused absences**. If you are granted an excused absence, it will be your responsibility to ask the instructor for an alternative assignment date, including a makeup test. **IMPORTANT: After a student misses six (6) required classes and/or assignments, Instructor may drop the student from the roster.**

## Evaluation

All homework assignments and in-class exercises are designed to integrate knowledge gained from this course. They are important not only to assess pre-lecture reading comprehension and classroom teaching/learning, but also to promote long-term retention and understanding of accounting principles and procedures. **Please allow adequate time to complete reading and other assignments before the scheduled class meeting during which it will be discussed and applied.**

## Grading Criteria

Class participation and homework count for 45% (90 points) of the grade. Up to 3 points per session will be earned for students' contributions to/discussions of assigned readings (1-2 chapters or 35-45 pages per week), relevant current events, and assigned homework or in-class exercises. High-quality student participation will demonstrate students understand and are conversant in accounting concepts; and completed homework assignments will demonstrate students' ability to apply accounting principles.

Scored exams administered in Weeks 4, 7, 10, and 14 will account for 45% (90 points) of the grade. Each exam will be worth 30 points; three exam scores will count, and the lowest score will be discarded.

End-of-semester oral presentations on research assignments will account for 10% (20 points) of the grade. Oral presentations will be scored based on evidence of targeted student learning outcomes:  
(1) Clarity and quality of explanations of accounting concepts relevant to researched case or scenario;  
(2) Adequate and appropriate use of reference sources to gather information on accounting concepts relevant to researched case or scenario; and  
(3) Application of accounting concepts to analysis of researched case or scenario.

The instructor will develop and provide students with the rubric she will use to score oral presentations.

A minimum of 75% (150 points) will be required for a grade of "Pass" under the Pass/No Pass grading option. Letter grades will be assigned as follows:

188-200 pts./94%-100% = A	154-159 pts./77%-79% = C+	134-139 pts./67%-69% = D+
180-187 pts./90%- 93% = A-	148-153 pts./74%-76% = C	128-133 pts./64%-66% = D
174-179 pts./87%- 89% = B+	140-147 pts./70%-73% = C-	120-127 pts./60%-63% = D-
168-173 pts./84%- 86% = B		<120/60% = F
160-165 pts./80%- 83% = B-		

## Technology Skills

All students should be familiar with basic technology used in the classroom setting. The instructor will utilize the MyCR program to communicate about assignments, post grades, and make announcements. When communicating with the Instructor by email, please be sure to include your full name and the course title in your subject line; e.g., "Suzanne Burcell-BUS 1A." When leaving a voicemail message, please be sure to leave your phone number so that I can return your call in a timely manner. Students also should have access to a reliable printer. Both computers and printers are available in the CR-KTIS Computer Lab and Student Commons.

## Weekly Schedule (instructor reserves the right to make changes)

The following schedule is subject to change in the event of extenuating circumstances. Reading assignments are to be completed **prior to dates shown on the Weekly Schedule** so that students arrive at each class session ready to discuss key concepts and raise pertinent questions. You may use the web-based interactive program Connect-plus or complete your assignments manually. Manual homework is always due the class meeting immediately following the interactive online deadline. **Let your Instructor know whether you will use the online or manual method for completing homework.**

Week	Date	Topic	Assigned Reading
One	Jan. 15	Review Syllabus; Introduce online resources	Chapter 1
	Jan. 17	Accounting in Business	Chapter 1
Two	Jan. 22	Analyzing and Recording Transactions	Chapter 2
	Jan. 24		Chapter 2
Three	Jan. 29	Adjusting Accounts and Preparing	Chapter 3
	Jan. 31	Financial Statements	Chapter 3
Four	Feb. 5	<b>Exam #1</b> (Chapters 1-3); Completing the	Chapter 4
	Feb. 7	Accounting Cycle	Chapter 4
Five	Feb. 12	Accounting for Merchandising	Chapter 5
	Feb. 14	Operations	Chapter 5
Six	Feb. 19	Inventories and Cost of Sales	Chapter 6
	Feb. 21		Chapter 6
Seven	Feb. 26	<b>Exam #2</b> (Chapters 4-6); Accounting	Chapter 7
	Feb. 28	Information Systems	Chapter 7
Eight	Mar. 5	Cash and Internal Controls	Chapter 8
	Mar. 7		Chapter 8
Nine	Mar. 19	Accounting for Receivables	Chapter 9
	Mar. 21		Chapter 9
Ten	Mar. 26	<b>Exam #3</b> (Chapters 7-9); Plant Assets,	Chapter 10
	Mar. 28	Natural Resources and Intangibles	Chapter 10
Eleven	Apr. 2	Current Liabilities and Payroll	Chapter 11
	Apr. 4	Accounting	Chapter 11
Twelve	Apr. 9	Accounting for Partnerships and	Chapter 12
	Apr. 11	Corporations	Chapter 12
Thirteen	Apr. 16-18	Comprehensive Review	Chapters 1-12
Fourteen	Apr. 23-25	<b>(Final) Exam #4 on April 25</b>	Chapters 1-12
Fifteen	Apr. 30	Oral Research Presentations	
	May 2	Oral Research Presentations	