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| <b>Syllabus for: (name of class) Principles of Accounting</b>   |  |
| <b>Semester &amp; Year:</b>   | Summer 2013  |
| <b>Course ID and Section Number:</b>  | BUS-1A-V3944   |
| <b>Number of Credits/Units:</b>   | 4  |
| <b>Day/Time:<br/>Location:</b>  | Online   |
| <b>Instructor's Name:</b>   | Pamela Netzow  |
| <b>Contact Information:</b>   | Office location and hours:<br>CR Eureka Campus AT-100 by appointment.<br>Telephone by appointment.<br>Email: Pamela-Netzow@redwoods.edu. |
| <b>Course Description (catalog description as described in course outline):</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 (as described in course outline) :</b><br><ol style="list-style-type: none"> <li>1. Define and explain accounting concepts.</li> <li>2. Construct ledgers, charts of accounts, balance sheets, and income statements.</li> <li>3. Analyze systems for organizing accounting data and internal control.</li> </ol>  |  |
| <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 me or contact Disabled Students Programs and Services. 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 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:<br><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.  |  |

**COLLEGE OF THE REDWOODS**  
**BUS 1A Principles of Accounting**  
**SYLLABUS**

Spring 2013 V3944 ONLINE  
Instructor: Pamela Netzow  
Email: Pamela-Netzow@redwoods.edu

Required textbook: **Fundamental Accounting Principles (21st edition)**, by: Wild, Shaw, Chiappetta; McGraw-Hill Irwin Pub.; ISBN: **007-7703456 or 978-007-770-3455, loose leaf binder ready, includes Connect access code card.**  
(There's a picture of a kayaker on the front.) We cover Chapters 1 through 11 in this course. Chapters 13 through 25 are covered in BUS-1B.

**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** these basic principles. To accomplish this, we study the fundamental principles and procedures of financial accounting as applied to service and merchandising businesses. We look at accounting systems and the accounting cycle, the composition of basic financial statements, and how to use and interpret financial information in daily life.

In accordance with the Course Learning Outcomes you will be able to do the following upon successful completion of this course (successful completion = grade of C or above):

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 control.

In addition to specific accounting curriculum objectives identified in the Course Outline, broad course objectives include the development of learning, thinking and communication 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. The course operates within the MyCR (Sakai) Online Collaborative Learning Environment (CLE).

**Evaluation & Assignments:**

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

**A mandatory, ungraded, self-introduction is required and due Sunday, May 26th.**

**IMPORTANT: After four required assignments are missed, students may be dropped from the roster by the instructor, through the seventh week of this course.**

**Grades are earned as follows:**

- **Participation** - Your postings to the **Discussion Forum** will count as **participation** in this class.  
You are required to comprehensively answer Accounting Questions, organized by chapter, and posted by the instructor. You are also required to respond to an Ethics Challenge posted by the instructor for each chapter, **and** to post responses to at least three other students' postings. You can earn up to five points 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 as specified in the MyCR Assignments module. You can earn up to 20 points for each chapter.  
**Homework assignments comprise 40% of your grade.**

- **Exams** - There will be an **Exam** covering each chapter listed on the schedule. The Exams are open book. **Once you open the exam, you must complete it. Be sure to set aside at least two hours** so you won't feel rushed. **Exams comprise 40% of your grade.**
- **Research and Presentation assignment.** This is a brief inquiry into and short report on the financial statements and history/background of a company of your choice. You will receive specific instructions in the sixth week of the term. Your score will be included with the homework assignments scores. Ten points are awarded for completion of this assignment.

The following grade scale will be used:

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

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

If you are having difficulty with a particular assignment, post it to the Discussion Forum Questions topic. Other students may have the same difficulty or a good solution.

### **Time Commitment:**

The estimated time requirement for successful completion of this course is 12 – 15 hours per week.

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

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

#### **For each chapter:**

1. Review the text (& listen to the optional audio podcasts) before starting work. (Each audio pod cast is accompanied by a transcribed text version.)
2. Use the learning resource options available in Lessons, organized by chapter.
3. Post your required responses to the Discussion Forums. (graded)
4. Complete the chapter homework assignments.\* (graded)
5. Take the exam for the chapter. (graded)
6. Submit all graded items by deadline.

\* Homework assignments are taken from the Quick Studies, Exercises and Problems at the end of each chapter in the textbook. We use the web based **interactive homework tool** Connect. **Students will need to register at the following URL:**

**[http://connect.mcgraw-hill.com/class/p\\_netzow\\_summer\\_2013\\_online](http://connect.mcgraw-hill.com/class/p_netzow_summer_2013_online)**

You will also find a link in the menu bar at our MyCR website. A Connect 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 the interactive homework option.

Use the same link referred to above.

**DSPS Students:** There is an option to complete these homework assignments by hand, should the interactive program not be suitable. The instructor will provide a manual homework listing and make arrangements with the students for submission of assignments. The homework problems are the same as the interactive ones. They are located in the textbook at the end of each chapter.

**Plan your time carefully.** Whenever 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 in the Admissions Office.

## **Disabled Student Accommodations**

If you have a learning disability or other special needs 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  
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. A web page called The Core Rules of Netiquette is useful to help understand how the academic integrity policy applies to an online course. 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, students are encouraged to contact the instructor using the Messages module in the course MyCR website. Telephone appointments can be arranged, as well as face-to-face on campus meetings.

Instructor contact with students will occur frequently during the course in all of the following ways:

- Discussion forums
- Weekly announcements
- Weekly grading of student work
- Announcements posted as issues arise
- Individual messages regarding course grades, instructor offer of support
- Responses to student queries or requests for technical help or schedule modifications
- Any student who's course grade falls below 70% will be contacted by the instructor immediately (course grades are calculated after each exam)
- Students may also access audio podcasts recorded by the instructor

**See Class Schedule next page.**

| Week           | Date     | Chapter | Topic   | Assignments<br>Due Dates<br><b>Due SUNDAYS 11:50 pm</b><br>(Except last day of term Thur. 8/8)<br>Includes Interactive or Manual<br>Homework | Exams<br>Due Dates<br><b>Due SUNDAYS 11:50 pm</b><br>EXAMS AVAILABLE FOR THE<br>WEEK FOLLOWING EACH<br>CHAPTER EXCEPT CH 10 & 11. |
|----------------|----------|---------|---|--|---|
| 1              | 5/20-26  | 1       | Accounting in Business  | Self Introduction<br>and<br>Ch. 1 Discussion Forum and<br>Ch. 1 Homework<br>Due 5/26   | No exams due first week.<br><b>Read this schedule carefully.</b>  |
| 2              | 5/27-6/2 | 2       | Analyzing & Recording<br>Transactions   |  | Ch. 1 Exam<br><u>Due 6/2</u>  |
| 3              | 6/3-9    | 2       | Analyzing & Recording<br>Transactions   | Ch. 2 Discussion Forum and<br>Ch. 2 Homework<br><u>Due 6/9</u>   |   |
| 4              | 6/10-16  | 3       | Adjusting Accounts & Preparing<br>Financial Statements                          | Ch. 3 Discussion Forum and<br>Ch. 3 Homework<br><u>Due 6/16</u>  | Ch. 2 Exam<br><u>Due 6/16</u>   |
| 5              | 6/17-23  | 4       | Completing the Accounting<br>Cycle  | Ch. 4 Discussion Forum and<br>Ch. 4 Homework<br><u>Due 6/23</u>  | Ch. 3 Exam<br><u>Due 6/23</u>   |
| 6              | 6/24-30  | 5       | Accounting for Merchandising<br>Operations                                      | Ch. 5 Discussion Forum and<br>Ch. 5 Homework<br><u>Due 6/30</u><br><br><b>BEGIN RESEARCH &amp;<br/>PRESENTATION ASSIGN.</b>                  | Ch. 4 Exam<br><u>Due 6/30</u>   |
| 7              | 7/1-7    | 6       | Inventories & Cost of Sales   | Ch. 6 Discussion Forum and<br>Ch. 6 Homework<br><u>Due 7/7</u>   | Ch. 5 Exam<br><u>Due 7/7</u>  |
| 8              | 7/8-14   | 7       | Accounting Information<br>Systems   | Ch. 7 Discussion Forum and<br>Ch. 7 Homework<br><u>Due 7/14</u>  | Ch. 6 Exam<br><u>Due Wed 7/14</u>   |
| 9              | 7/15-21  | 8       | Cash & Internal Controls  | Ch. 8 Discussion Forum and<br>Ch. 8 Homework<br><u>Due 7/21</u>  | Ch. 7 Exam<br><u>Due 7/21</u>   |
| 10             | 7/22-28  | 9       | Accounting for Receivables  | Ch. 9 Discussion Forum and<br>Ch. 9 Homework<br><u>Due 7/28</u>  | Ch. 8 Exam<br><u>Due 7/28</u>   |
| 11             | 7/29-8/4 | 10      | Plant Assets, Natural<br>Resources, & Intangibles                               | Ch. 10 Discussion Forum and<br>Ch. 10 Homework<br><u>Due 8/4</u>   | Ch. 9 Exam<br><u>Due 8/4</u>  |
| 12<br>(4 days) | 8/5-8    | 11      | Current Liabilities & Payroll<br>Accounting<br><br><b>THUR. 8/8 END OF TERM</b> | Ch. 11 Discussion Forum and<br>Ch. 11 Homework <b>AVAIL 7/29</b><br><b>RESEARCH &amp; PRESENTATION<br/>ASSIGN.</b><br><u>Due 8/8</u>         | Ch. 10 Exam<br>Ch. 11 Exam<br><u>Due 8/8</u><br><b>AVAILABLE 7/29</b>   |

Students are responsible for any changes to this schedule.

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