

Syllabus for: Introduction to Bookkeeping	
Semester & Year:	Fall 2013
Course ID and Section Number:	Bus 180, E4192
Number of Credits/Units:	3
Day/Time:	Monday & Wednesday
Location:	HU 218
Instructor's Name:	Dove Byrne
Contact Information:	Office location and hours: HU 218 Before & After Class Phone: Email: dove-byrne@redwoods.edu
Course Description (catalog description as described in course outline): A course introducing the concepts of bookkeeping. The correct posting of business transactions and the creation of financial reports and payroll for small businesses will be emphasized.	
Student Learning Outcomes (as described in course outline) : 1. Demonstrate the competencies of a payroll clerk or supervised bookkeeper. 2. Accurately record transactions in the financial records of a business. 3. Manage and conduct basic analyses of the payroll and financial records of a business on a cash or accrual basis.	
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://redwoods.edu/District/Board/New/Chapter5/AP%205500%20Conduct%20Code%20final%2002-07-2012.pdf	
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 180 - Basic Bookkeeping

Fall 2013, Section E4192

Instructor: Dove Byrne, MBA
Office: Associate Faculty Office
Office hours: Monday & Wednesday, by Appointment (before/after class)
Email: dove-byrne@redwoods.edu

Credits: This is a 3-unit class. Each class meeting will include a lecture period from 2:50-4:00 p.m. and a lab time from 4:10-5:20 to work on problems and practice sets.

Class Meetings: Mondays and Wednesdays, 2:50-5:20 p.m.
Classroom: HU 218, CR Main Campus

Materials Required:

1. Wild, Shaw, & Chiapetta, *Fundamental Accounting Principles*, 21st ed. (McGraw-Hill Irwin, 2011)
2. ConnectPlus Access Code
3. Computer with spreadsheet software and Internet access
4. Flash Drive

Any of the following ISBNs are acceptable (but you must have a ConnectPlus Access Code, which can be purchased separately):

ISBN 978-0-07-811087-0 (combined edition)
ISBN 0-07-811087-4 (combined edition)
ISBN 978-0-07-733825-1 (vol.1, ch.1-12)
ISBN 0-07-733825-1 (vol.1, ch.1-12)
ISBN 978-0-07-733826-8 (w/working papers, vol.1, ch.1-12)
ISBN 0-07-733826-X (w/working papers, vol.1, ch.1-12)
ISBN 978-0-07-733823-7 (principles, ch.1-17)
ISBN 0-07-733823-5 (principles, ch.1-17)

An online e-version of this textbook is available at CourseSmart:

http://www.coursesmart.com/0077338286?_professorview=false&_instructor=1306378

Catalog Description and Course Learning Outcomes:

A course introducing the concepts of bookkeeping. The correct posting of business transactions and the creation of financial reports and payroll for small businesses will be emphasized. Upon completion of this course students will be able to: 1. Demonstrate the competencies of a payroll clerk or supervised bookkeeper. 2. Accurately record transactions in the financial records of a business. 3. Manage and conduct basic analyses of the payroll and financial records of a business on a cash or accrual basis.

Evaluation: Points are earned as follows:

Homework assignments (12 @ 10 points)	120
Chapter Outlines (12 @ 10 points)	120
Tests (3 @ 100 points)	300
Who-Done-It Bookstore Project (1 @ 100 points)	100
"Real Payroll" Project (1 @ 100 points)	100
Participation (26 @ 10 points)	260
Total Points Possible	1000

Schedule:

<u>Day</u>	<u>Date</u>	<u>Lecture Topic</u>	<u>Assignment</u>
Mon	08/26/13	Introduction	
Wed	08/28/13	Chapter 1	Chapter 1 Outline
Mon	09/02/13	Labor Day Holiday	
Wed	09/04/13	Chapter 2	Chapter 2 Outline, Chapter 1 Homework
Mon	09/09/13	Chapter 3	Chapter 3 Outline, Chapter 2 Homework
Wed	09/11/13	Chapter 4	Chapter 4 Outline, Chapter 3 Homework
Mon	09/16/13	Chapter 5	Chapter 5 Outline, Chapter 4 Homework
Wed	09/18/13	Chapter 6	Chapter 6 Outline, Chapter 5 Homework
Mon	09/23/13	Review	Chapter 6 Homework
Wed	09/25/13	Test #1	
Mon	09/30/13	Chapter 7	Chapter 7 Outline
Wed	10/02/13	Chapter 8	Chapter 8 Outline, Chapter 7 Homework
Mon	10/07/13	Chapter 9	Chapter 9 Outline, Chapter 8 Homework
Wed	10/09/13	Chapter 10	Chapter 10 Outline, Chapter 9 Homework
Mon	10/14/13	Chapter 11	Chapter 11 Outline, Chapter 10 Homework
Wed	10/16/13	Chapter 12	Chapter 12 Outline, Chapter 11 Homework
Mon	10/21/13	Review	Chapter 12 Homework
Wed	10/23/13	Test #2	
Mon	10/28/13	Who-Done-It Bookstore Project	WDI Purchases Journal
Wed	10/30/13		WDI Sales Journal
Mon	11/04/13		WDI Cash Receipts Journal
Wed	11/06/13		WDI Cash Disbursements & Bank Reconciliation
Mon	11/11/13	Veteran's Day	
Wed	11/13/13	Who-Done-It Bookstore Project	WDI Closing Entries & Financial Statements
Mon	11/18/13		WDI Payroll
Wed	11/20/13		
Mon	11/25/13	Real Payroll Project	WDI Project Due
Wed	11/27/13		
Mon	12/02/13	Review for Final Exam	Real Payroll Project Due
Wed	12/04/13		
Final		Final Exam 3:15 - 5:15 pm	

Particip
Total Points Poss

The total number of points a student earns will be divided by the maximum points for the semester. Your resulting percentage will be assigned a letter grade as follows:

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

There may be opportunities to earn extra credit points during the semester. These points will increase your total points but will not increase the maximum points divisor when determining your course grade.

Policy for missed/late work

Homework Assignments, Chapter Outlines, Practice Sets, and Projects cannot be turned in late. If you are unable to attend class, turn in any work that is due electronically. Exceptions may be made in cases of emergency or if arrangements are made in advance.

Chapter Outlines

As you read and study each chapter, make an outline of the material. When the outline is due, I will collect them and grade them during the break between the lecture and lab, and return them to you for your study notes. The purpose is to ensure that you have read the material before we cover it in class.

Homework

Homework will be completed online via ConnectPlus. We will do some homework problems in class and review homework problems at the beginning of the next class.

Participation

We will cover a lot of material that is not in the textbook, so your class participation is very important - it's also 26% of your grade. I take attendance on sign-up sheets every day and note who is participating. If you didn't sign in, you didn't officially participate!

Projects

You will complete two projects using Microsoft Excel (or other Spreadsheet software)

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Equal Opportunity

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Note

The above information is subject to change.