

<b>Syllabus for: Bus 180 Principles of Accounting</b>	
<b>Semester &amp; Year:</b>	<b>Fall 2014</b>
<b>Course ID and Section Number:</b>	Bus 180 (E6292)
<b>Number of Credits/Units:</b>	3
<b>Day/Time:</b>	Mondays and Wednesdays, 11:40 a.m. — 2:15 p.m.
<b>Location:</b>	Classroom: HU 204, CR Main Campus
<b>Instructor's Name:</b>	Dove Byrne, MBA
<b>Contact Information:</b>	Office location and hours: By Appointment Phone: N/A Email: dove-byrne@redwoods.edu
<b><u>Course Description (catalog description as described in course outline):</u></b>	
<p>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.</p>	
<b>Student Learning Outcomes (as described in course outline) :</b>	
<ol style="list-style-type: none"> <li>1 Demonstrate the competencies of a payroll clerk or supervised bookkeeper.</li> <li>2 Accurately record transactions in the financial records of a business.</li> <li>3 Manage and conduct basic analyses of the payroll and financial records of a business on a cash or accrual basis.</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:

<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 2014, Section E6292

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

**Class:** Mondays and Wednesdays, 11:40 a.m. – 2:15 p.m.  
Classroom: HU 204, CR Main Campus  
This is a 3-unit Lecture/Lab Class.  
Lecture: 11:40 am – 12:50 pm; Lab: 1:05 – 2:15 pm

### Materials Required:

1. Wild, Shaw, & Chiapetta, *Fundamental Accounting Principles*, 21st ed. (McGraw-Hill Irwin, 2011); You may find that a different version of our text will work for you
2. Connect Access Code
3. Computer with spreadsheet software and Internet access
4. Flash Drive

McGraw-Hill Connect Section Web Address:

<http://connect.mheducation.com/class/d-byrne-mw-1140---215>

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

[http://www.coursesmart.com/IR/1931892/0077525256?\\_\\_hdv=6.8](http://www.coursesmart.com/IR/1931892/0077525256?__hdv=6.8)

### 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 (11 @ 20 points)	220
Tests (3 @ 100 points)	300
Who-Done-It Bookstore Project (1 @ 100 points)	100
"Real Payroll" Project (1 @ 100 points)	100
Participation (28 @ 10 points)	280
Total Points Possible	<u>1000</u>

**Schedule:**

<b>Day</b>	<b>Date</b>	<b>Lecture Topic</b>	<b>Assignment</b>	<b>Points</b>
Mon	8/25	Introduction		
Wed	8/27	Chapter 1		
Mon	9/1	<b>Labor Day Holiday</b>		
Wed	9/3	Chapter 2	Ch 1 Homework Due	20
Mon	9/8	Chapter 3	Ch 2 Homework Due	20
Wed	9/10	Chapter 4	Ch 3 Homework Due	20
Mon	9/15	Chapter 5	Ch 4 Homework Due	20
Wed	9/17	Chapter 6	Ch 5 Homework Due	20
Mon	9/22	Review	Ch 6 Homework Due	20
Wed	9/24	<b>Test #1</b>	Chapters 1-6	100
Mon	9/29	Chapter 7		
Wed	10/1	Chapter 8	Ch 7 Homework Due	20
Mon	10/6	Chapter 9	Ch 8 Homework Due	20
Wed	10/8	Chapter 10	Ch 9 Homework Due	20
Mon	10/13	Chapter 11	Ch 10 Homework Due	20
Wed	10/15	Review	Chapter 11 Homework Due	20
Mon	10/20	<b>Test #2</b>	Chapters 7-11	100
Wed	10/22	<b>Who-Done-It Bookstore Project</b>	WDI Purchases Journal	
Mon	10/27		WDI Sales Journal	
Wed	10/29		WDI Cash Receipts Journal	
Mon	11/3		WDI Cash Disbursements & Bank Reconciliation	
Wed	11/5		WDI Closing Entries & Financial Statements	
Mon	11/10	<b>Veteran's Day</b>		
Wed	11/12	<b>Who-Done-It Bookstore Project</b>	WDI Payroll	
Mon	11/17			
Wed	11/19	<b>Real Payroll Project</b>	WDI Project Due	100
Mon	11/24			
Wed	11/26	<b>Thanksgiving Bookkeeping Activity</b>		
Mon	12/1	<b>Review for Final Exam</b>	Real Payroll Project Due	100
Wed	12/3			
Final	12/8	<b>Final Exam 10:45 AM - 12:45 PM</b>	Comprehensive Final Exam	100

Participation 280  
Total Points Possible 1,000

\* The above is subject to change.

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 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.

### **Homework**

Homework will be completed online via McGraw-Hill's Connect site. 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 28% 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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