

## Syllabus for: Bus180 – Introduction to Bookkeeping

<b>Semester &amp; Year:</b>	Fall 2014
<b>Course ID and Section Number:</b>	K6483 (036483)
<b>Number of Credits/Units:</b>	3
<b>Day/Time:</b>	Tuesday / Thursday 2:10 pm to 3:15 pm; 3:20 pm to 4:45 pm
<b>Location:</b>	CR Klamath-Trinity Campus; HTEC Room3; Computer Lab
<b>Instructor's Name:</b>	Laura A Wolfsen
<b>Contact Information:</b>	Office location and hours: ½ hour before and after class or by appointment. Email: MyCR Messages or <a href="mailto:laura-wolfesen@redwoods.edu">laura-wolfesen@redwoods.edu</a>

### Course Description:

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 :

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://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 BUSINESS DEPARTMENT**

(Please Note: This syllabus is subject to change)

**Course Number: BUS 180 Syllabus, Fall 2014**

**Course Title: Introduction to Bookkeeping (K6483/036483)**

Lecture: 2 session weekly; 3 Units

Tuesday & Thursday, 2:10 – 3:15 pm; 3:20 pm – 4:45 pm

Location: CR Klamath-Trinity Campus, HTEC Room 3; Computer Lab

Pre-requisites: None. Math-380 or co-enrollment in Math-194 is recommended.

Instructor: Laura Wolfsen, BS Business; MBA

Office Hours: Half hour before & after class, and by appointment

Email: Thru MyCR Messages or [laura-wolfesen@redwoods.edu](mailto:laura-wolfesen@redwoods.edu) (Email preferred)

## **Course Description**

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.

## **Text**

Required:

Fundamental Accounting Principles with ConnectPlus, 21<sup>st</sup> edition by Wild, Shaw & Chiapetta. McGraw-Hill, Irwin) (ISBN-13: 978-00-777-85925)

Other recommended: None

## **Student Learning Outcomes**

Upon successful completion of this course, the student will be able to:

- Demonstrate the competencies of a payroll clerk or supervised bookkeeper.
- Accurately record transactions in the financial records of a business.
- Manage and conduct basic analysis of the payroll and financial records of a business on a cash or accrual basis.

## **Organization of Course**

### Participation

Students are expected to attend all lectures and labs, as attendance is required. Participation is a critical part of the learning process and is closely associated with attendance. Lack of participation and excessive absences will jeopardize the status of the student in that course objectives may not be met. For this reason, your attendance will affect your grade as follows:

- 0-4 absences – No Deduction, positive bubble impact
- >5 absences – Negative bubble impact

The only exception to this policy is for an emergency. In that case, you need to notify me in **advance** that you will be unable to attend class.

### Teaching/Learning Methodologies

Student participation is critical to the overall success of the class. Active involvement in the learning process is essential. Instructors serve as facilitators of learning and engage students in a variety of activities to promote the acquisition of business skills. Reading course materials is essential to achieving subject matter mastery, and students should come to class prepared.

Though lecture and labs are important elements of the classroom experience, additional participative activities (e.g. discussion, reflection and application) enhance the learning process. Each member of the class, instructor and student alike, is responsible for creating an effective and enjoyable learning environment.

**Note: If you are having difficulty with course content or assignments, please make an appointment with your instructor immediately.**

Students with special needs will be accommodated. Please let your instructor know about any special needs that you may have and contact College of the Redwoods' Disabled Student Programs and Services (DSPS) at 707-476-4280 for information and assistance with support services.

### **Classroom Conduct** (Reference Student Code of Conduct in College of the Redwoods 2014-2015 Catalog)

- Attendance - Please be prompt and arrive to class on time. Late arrivals are disruptive to both lectures and class discussion and show disrespect to those who are on time.
- Be prepared for class.
- **No Cell Phones** - Please turn off your cell phone (or any other electronic devices) prior to entering class.
- Respect all class participants.
- No sunglasses are to be worn in the classroom; chewing gum is also prohibited.
- Students missing more than four consecutive class sessions will be dropped from the class.

## Grading

- Evaluation will be based on homework, assignments, quizzes, projects, and examinations which will total 1,000 points.
- Sakai's MyCR and McGraw-Hill's ConnectPlus will be utilized to post class lecture slides and track student progress. The results of all homework, assignments, quizzes, projects, and exams, assignments will be posted on MyCR Gradebook.
- Exams – The three (3) exams are 100 points each are not cumulative; each exam will contain a bonus Essay Question worth up to four bonus points. Questions will be variable. Exams **cannot** be made up.

Grading Scale:	93-100%	=	A	90-92%	=	A-	
	83-86%	=	B	87-89%	=	B+	80-82% = B-
	70-76%	=	C	77-79%	=	C+	
	60-69%	=	D				

If your final grade is on the "bubble" (e.g., 79% or 89%, **class participation and attendance will be the deciding factor.** Extra credit is at the Instructor's discretion.

## Assignments

- Homework assignments, conducted and submitted thru Connect Plus are due at the end of class.
  - Learn Smart flash cards are to be completed prior to class.
  - Homework will be completed on-line via ConnectPlus or electronically via spreadsheet. Assignments **cannot** be handwritten.
  - Projects will utilize Microsoft Excel (or other spreadsheet software)
  - For unexcused tardiness and unexcused absences, assignments submitted after class begins will be considered late. Late assignments will receive 50% credit. Any assignment turned in more than one week late will receive no credit. For excused tardiness and excused absences a two-hour notification prior to class is required via e-mail.
- Attendance is required for all labs and projects.
- Missed/late work – It is critical to the learning process that all homework and assignments be turned in on-time. Late work will not be accepted. If you cannot attend class work should be completed on-time on-line or submitted via email. Exceptions will be made in case of an emergency.

## Homework Assignment, Project and Exam Blueprint

Homework Assignments & Class Participation Exercises – Learn Smart flash cards (10 points each) for each chapter are required prior to class. There will be a homework assignment for each chapter. All homework assignments will be submitted on-line through ConnectPlus and are worth a total of 260. Various class participation exercises will be required throughout the semester.

Exams (three consisting of 100 points each) are not cumulative. Extra points – exams will include up to four bonus points each in the form of a short answer question. Other extra points are at the discretion of the instructor. Exams **cannot** be made-up.

There are two projects for this class, each worth 100 each. Projects will utilize Microsoft Excel (or other spreadsheet software).

Students are responsible for information about academic dishonesty and plagiarism as stated in the 2014-2015 College of the Redwoods Catalog. Academic dishonesty will not be tolerated.

Please review the policy for “Incomplete” grade assignments as described in the 2014-2015 College of the Redwoods Catalog.

Exam #1 (1/30) – 100 points                      Topic: Chapters 1-6

Exam #2 (3/27) – 100 points                      Topic: Chapters 7-12

Learn Smart Flash Cards (10 points each)      Topic: Chapters 1-12

Quizzes (10 points each)                        Topic: Chapters 1-12

Homework Assignments (total points: 260)    Topic: Chapters 1-12

Who-Done-It Bookstore Project (4/22 & 4/24) - 100 points

Real Payroll Project (5/6 - 5/8) - 100 points

Final Exam (#3) (5/13) – 100 points  
    Not comprehensive – Chapters  
    Bonus –Essay Question – up to 4 points

Total points: 1000

I want every student to succeed in this class and to enjoy your learning experience. Please feel free to talk with me to discuss your progress throughout the semester.

## Emergency Procedures

Please review the campus evacuation sites, including the closest site to this classroom (posted by the exit of each room) and review [www.redwoods.edu/safety.asp](http://www.redwoods.edu/safety.asp) for information on campus Emergency Procedures.

During an evacuation:

- Be aware of all marked exits from your area and building. Know the routes from your work area to the nearest exits.
- Once outside, move to the nearest evacuation point outside your building.
- Keep streets and walkways clear for emergency vehicles and personnel.
- Do not leave campus, unless it has been deemed safe by the Incident Commander or campus authorities. (Eureka Main Campus: Be aware CR's lower parking lot and 101 frontage are within the Tsunami Zone).

**RAVE** – College of the Redwoods has implemented an emergency alert system. Everyone is entered already to receive a message at their CR email address. In the event of an emergency on campus, you can also elect to receive an alert through your personal email, and/or phones at your home, office, and cell. This emergency alert system will be available to all students, staff, and other interested parties.

Registration is necessary in order to receive emergency alerts. Please go to <https://www.GetRave.com/login/Redwoods> and use the "Register" button on the top right portion of the registration page to create an account. During the registration process you can elect to add additional information, such as office phone, home phone, cell phone, and personal email. Please use your CR email address as your primary Registration Email. Your CR email address ends with "[redwoods.edu](http://redwoods.edu)."