

<b>Syllabus for: Bus 1A Principles of Accounting</b>	
<b>Semester &amp; Year:</b>	<b>Fall 2014 Syllabus</b>
<b>Course ID and Section Number:</b>	Bus 1A (E6293)
<b>Number of Credits/Units:</b>	4
<b>Day/Time:</b>	Mondays & Wednesdays, 8:15 — 11:25 am in HU 214,
<b>Location:</b>	Eureka 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
<p><b>Course Description (catalog description as described in course outline):</b> A study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. This course include issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.</p>	
<p><b>Student Learning Outcomes (as described in course outline) :</b></p> <ol style="list-style-type: none"> <li>1. Explain and apply Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadhseets.</li> <li>2. Distinguish between cash and accrual accounting, balance sheets, income statements, and statements of cash flows.</li> <li>3. Construct and analyze transactions records, internal controls, financial statements, and financial ratios using spreadsheets.</li> <li>4. Identify the ethical implications in financial reporting and apply strategies for addressing them.</li> </ol>	
<p><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.</p>	
<p><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.</p>	

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 1A Principles of Accounting**  
**Fall 2014 Syllabus**

**Instructor:** Dove Byrne, MBA  
**Office & Hours:** Mondays & Wednesdays, before or after class, by appointment  
**Email:** dove-byrne@redwoods.edu

**Class:** Mondays & Wednesdays, 8:15 — 11:25 am in HU 214, Eureka Main Campus

**Required materials:**

- Fundamental Accounting Principles (21st edition) by: Larson, Wild, Chiappetta; McGraw-Hill Publishers, ISBN: 007-7703456 or 978-007-770-3455, loose leaf, (includes Connect access code card). We cover Chapters 1 through 11 in this course.
- A McGraw-Hill Connect Access Code  
<http://connect.mheducation.com/class/d-byrne-mw-815-1125am>
- Flash Drive

**Course Description:**

A study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. This course include issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.

**Course Learning Outcomes:**

Upon successful completion of this course (grade of C or above), students will be able to do the following:

1. Explain and apply Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadsheets.
2. Distinguish between cash and accrual accounting, balance sheets, income statements, and statements of cash flows.
3. Construct and analyze transactions records, internal controls, financial statements, and financial ratios using spreadsheets.
4. Identify the ethical implications in financial reporting and apply strategies for addressing them.

**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 those basic principles. In addition to specific accounting curriculum objectives identified in the Course Outline, broad course objectives include the development of learning, thinking, communication and teamwork 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.

## **Evaluation & Assignments:**

11 Homework Assignments (10 best scores graded):  $10 \times 25 = 250$  points

11 Projects (10 best scores graded):  $10 \times 25 = 250$  points

2 Tests:  $2 \times 250 = 500$  points

*Total Semester Points: 1,000*

## **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.

## **Grading Scale:**

Minimum %    Letter Grade

92%	A
90%	A-
88%	B+
82%	B
80%	B-
78%	C+
72%	C
70%	C-
78%	D+
60%	D
< 60%	F

## **Homework**

Homework will be completed online via McGraw-Hill's Connect website. We will do some homework problems in class and review homework problems at the beginning of the next class. Your ten best scores will be graded.

## **Projects**

You will complete weekly projects using Microsoft Excel (or other Spreadsheet software). Your ten best scores will be graded. While we will work on these projects in-class, you may be required to work on them outside-of-class, as well.

## **Exams**

The midterm and final exams will be completed online using McGraw-Hills Connect website.

## Schedule

<u>Day</u>	<u>Date</u>	<u>Lecture Topic</u>	<u>Assignment</u>
Mon	8/25	Introduction	
Wed	8/27	Chapter 1	
Mon	9/1	Labor Day Holiday	
Wed	9/3	Chapter 1	
Mon	9/8	Chapter 2	Chapter 1 Homework Due, Project 1 Due
Wed	9/10	Chapter 2	
Mon	9/15	Chapter 3	Chapter 2 Homework Due, Project 2 Due
Wed	9/17	Chapter 3	
Mon	9/22	Chapter 4	Chapter 3 Homework Due, Project 3 Due
Wed	9/24	Chapter 4	
Mon	9/29	Chapter 5	Chapter 4 Homework Due, Project 4 Due
Wed	10/1	Chapter 5	
Mon	10/6	Chapter 6	Chapter 5 Homework Due, Project 5 Due
Wed	10/8	Chapter 6	
Mon	10/13	Review for Midterm	Chapter 6 Homework Due, Project 6 Due
Wed	10/15	Midterm	Test on Chapters 1-6
Mon	10/20	Chapter 7	
Wed	10/22	Chapter 7	
Mon	10/27	Chapter 8	Chapter 7 Homework Due, Project 7 Due
Wed	10/29	Chapter 8	
Mon	11/3	Chapter 9	Chapter 8 Homework Due, Project 8 Due
Wed	11/5	Chapter 9	
Mon	11/10	Veteran's Day	
Wed	11/12	Chapter 10	Chapter 9 Homework Due, Project 9 Due
Mon	11/17	Chapter 10	
Wed	11/19	Chapter 11	Chapter 10 Homework Due, Project 10 Due
Mon	11/24	Chapter 11	
Wed	11/26	Ethics Activity	Chapter 11 Homework Due, Project 11 Due
Mon	12/1	Review for Final Exam	
Wed	12/3	Review for Final Exam	
Final	12/8	Final Exam 8:30 AM - 10:30 AM	Test on Chapters 1-11

### **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>

### **Equal Opportunity**

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.