

Syllabus for: Bus 1B Principles of Accounting	
Semester & Year:	Spring 2015 Syllabus
Course ID and Section Number:	Bus 1B (037192)
Number of Credits/Units:	4
Day/Time:	Mondays & Wednesdays, 8:15 — 11:25 am in LRC 105, Eureka
Location:	Main Campus
Instructor's Name:	Dove Byrne, MBA
Contact Information:	Office location and hours: By Appointment Phone: N/A Email: dove-byrne@redwoods.edu
<p>Course Description (catalog description as described in course outline): 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>Student Learning Outcomes (as described in course outline) :</p> <ol style="list-style-type: none"> 1. Explain and apply corporate accounting standards to investments, stocks, and bonds. 2. Explain and apply standard cost accounting methods. 3. Explain and apply methods of budgetary control. 4. Construct and analyze financial statements and ratios. 	
<p>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.</p>	
<p>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.</p> <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</p> <p>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.</p>	
<p>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.</p>	

College of the Redwoods
Bus 1B Principles of Accounting #037192
Spring 2015 Syllabus

Location & Time: LRC #105, 8:15 – 11:25 am

Instructor: Dove Byrne, MBA

Office Hours: By appointment

Email: dove-byrne@redwoods.edu

Required textbook:

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 13 through 25 in this course.

Course Description:

This course is a continuation of BUS-1A with emphasis on managerial accounting. The statement of cash flows and methods to analyze financial statements are emphasized. Control accounting includes cost systems, budgetary control, and standard cost systems. Managerial decision-making considers cost, revenue concepts, and preparation of reports and special analysis.

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 corporate accounting standards to investments, stocks, and bonds.
2. Explain and apply standard cost accounting methods.
3. Explain and apply methods of budgetary control.
4. Construct and analyze financial statements and ratios.

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:

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

13 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

93%	A	80%	B-	77%	D+
90%	A-	77%	C+	60%	D
87%	B+	73%	C	< 60%	F
83%	B	70%	C-		

Homework

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

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Bus 1B Schedule

Week:	Dates:	Topic:	Assignments:
1	Holiday 21-Jan	Introduction	Holiday Introduction
2	26-Jan 28-Jan	Chapter 13	Homework Weekly Project
3	2-Feb 4-Feb	Chapter 14	Homework Weekly Project
4	9-Feb 11-Feb	Chapter 15	Homework Weekly Project
5	Holiday 18-Feb	Chapter 16	Homework Weekly Project
6	23-Feb 25-Feb	Chapter 17	Homework Weekly Project
7	2-Mar 4-Mar	Chapter 18	Homework Weekly Project
8	9-Mar 11-Mar	Review Midterm	Review Chapters 13-18 Midterm (Chapters 13-18)
<i>Spring Break</i>			
9	23-Mar 25-Mar	Chapter 19	Homework Weekly Project
10	30-Mar 1-Apr	Chapter 20	Homework Weekly Project
11	6-Apr 8-Apr	Chapter 21	Homework Weekly Project
12	13-Apr 15-Apr	Chapter 22	Homework Weekly Project
13	20-Apr 22-Apr	Chapter 23 & 24	Homework Weekly Project
14	27-Apr 29-Apr	Chapter 25	Homework Weekly Project
15	4-May 6-May	Review	Review Chapters 19-25
16	11-May	Final Exam	Final Exam (Chapters 19-25)