

<b>Syllabus for: Bus 1B Principles of Accounting</b>	
<b>Semester &amp; Year:</b>	<b>Fall 2015 Syllabus</b>
<b>Course ID and Section Number:</b>	Bus 1B (V8093)
<b>Number of Credits/Units:</b>	4
<b>Day/Time:</b>	Online Distance Education
<b>Location:</b>	
<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 corporate accounting standards to investments, stocks, and bonds.</li> <li>2. Explain and apply standard cost accounting methods.</li> <li>3. Explain and apply methods of budgetary control.</li> <li>4. Construct and analyze financial statements and ratios.</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> <p>The student code of conduct is available on the College of the Redwoods website at:  <a href="http://redwoods.edu/District/Board/New/Chapter5/AP%205500%20Conduct%20Code%20final%2002-07-2012.pdf">http://redwoods.edu/District/Board/New/Chapter5/AP%205500%20Conduct%20Code%20final%2002-07-2012.pdf</a></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 (V8093)**  
**Fall 2015 Syllabus**

**Location & Time:** Online

**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, (must include 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 LearnSmart Study Modules (10 best scores graded): 10 x 10 = 100 points

13 Homework Assignments (10 best scores graded): 10 x 20 = 200 points

13 Projects (10 best scores graded): 10 x 20 = 200 points

2 Tests: 2 x 250 = 500 points

*Total Semester Points: 1,000*

**Grading Scale**

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

## **Online Learning Environment**

You will use Canvas to communicate with one another, to post questions and answers, to submit lab assignments, and to view the grade book. You will use McGraw-Hill Connect to complete LearnSmart Study Modules, Homework, and Exams.

## **Weekly Schedule**

Our weeks will start on Saturday at 12am and end on Friday at 11:59pm. Each week you will complete a LearnSmart Study Module, a Chapter Homework Assignment, and a Chapter Project Assignment (except for the week of the Midterm, Thanksgiving, and the Final).

## **Weekly Help**

Each week, I will be available to answer questions on Mondays and Wednesdays. When you have a question, please post it to the appropriate chapter Help Forum in Discussions on Canvas. Please post your questions ahead of time.

## **Weekly Commitment**

Each week, you will need to spend approximately 24 hours on this course. Here is a recommended Schedule:

1. Read and Outline the Chapter
2. Complete the Chapter LearnSmart Module
3. Practice the Chapter Demonstration Problems
4. Start the Chapter Homework
5. Start the Chapter Project
6. Post Questions for Monday
7. Continue to work on Chapter Homework
8. Continue to work on Chapter Project
9. Post Questions for Wednesday
10. Complete all assignments

## **LearnSmart Study Modules**

LearnSmart will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded.

## **Homework**

Homework will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded.

## **Projects**

You will complete weekly projects using Microsoft Excel (or other Spreadsheet software such as Google Docs or Open Office). Your ten best scores will be graded.

## **Exams**

The midterm and final exams will be completed online using McGraw-Hills Connect website. You will be given a 48-hour window to take your 3-hour exam. Once you start the exam, you must complete it in 3 hours.

## **Bus 1B Schedule**

<b>Week</b>	<b>Dates</b>	<b>Chapter</b>	<b>LearnSmart</b>	<b>Homework</b>	<b>Project</b>
1	8/22 - 8/28	Chapter 13	√	√	√
2	8/29 - 9/4	Chapter 14	√	√	√
3	9/5 - 9/11	Chapter 15	√	√	√
4	9/12 - 9/18	Chapter 16	√	√	√
5	9/19 - 9/25	Chapter 17	√	√	√
6	9/26 - 10/2	Chapter 18	√	√	√
7	10/3 - 10/9	Review & Midterm	Midterm: 10/8 - 10/9		
8	10/10 - 10/16	Chapter 19	√	√	√
9	10/17 - 10/23	Chapter 20	√	√	√
10	10/24 - 10/30	Chapter 21	√	√	√
11	10/31 - 11/6	Chapter 22	√	√	√
12	11/7 - 11/13	Chapter 23	√	√	√
13	11/14 - 11/20	Chapter 24	√	√	√
14	11/21 - 11/27	Thanksgiving	Extra Credit Assignment		
15	11/28 - 12/4	Chapter 25	√	√	√
16	12/5 - 12/11	Review & Final	Final: 12/10 - 12/11		

**Policy for missed/late work**

Homework Assignments and Projects cannot be turned in late. Exceptions may be made in cases of emergency or if arrangements are made in advance.

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