

Syllabus for Bus 1A—Principles of Accounting (V9257)– Eureka Campus		
Semester & Year	Spring 2016	
Course ID and Section #	Bus 1A—Principles of Accounting (V9257)	
Instructor’s Name	Dove Byrne	
Day/Time	Online	
Location	Online	
Number of Credits/Units	4	
Contact Information	<i>Office location</i>	N/A
	<i>Office hours</i>	Mondays & Wednesdays 10:30-11:30 am, by appointment
	<i>Phone number</i>	N/A
	<i>Email address</i>	dove-byrne@redwoods.edu
Textbook Information	<i>Title & Edition</i>	Fundamental Accounting Principles (22nd edition)
	<i>Author</i>	Larson, Wild, Chiappetta
	<i>ISBN</i>	9780077632977
Course Description		
<p>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>		
Student Learning Outcomes		
<p>Upon successful completion of this course (grade of C or above), students will be able to do the following:</p> <ol style="list-style-type: none"> 1. Explain and apply Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadsheet. 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. 		
Special Accommodations		
<p>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 at 707-476-4280.</p>		
Academic Support		
<p>Academic support is available at Counseling and Advising and includes academic advising and</p>		

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educational planning, [Academic Support Center](#) for tutoring and proctored tests, and [Extended Opportunity Programs & Services](#), for eligible students, with advising, assistance, tutoring, and more.

Academic Honesty

In the academic community, the high value placed on truth implies a corresponding intolerance of scholastic dishonesty. In cases involving academic dishonesty, determination of the grade and of the student's status in the course is left primarily to the discretion of the faculty member. In such cases, where the instructor determines that a student has demonstrated academic dishonesty, the student may receive a failing grade for the assignment and/or exam and may be reported to the Chief Student Services Officer or designee. The Student Code of Conduct (AP 5500) is available on the College of the Redwoods website at:

www.redwoods.edu/district/board/new/chapter5/documents/AP5500StudentConductCodeandDisciplinaryProcedureSrev1.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 website.

Disruptive Classroom Behavior

Student behavior or speech that disrupts the instructional setting will not be tolerated. Disruptive conduct may include, but is not limited to: unwarranted interruptions; failure to adhere to instructor's directions; vulgar or obscene language; slurs or other forms of intimidation; and physically or verbally abusive behavior. In such cases where the instructor determines that a student has disrupted the educational process a disruptive student may be temporarily removed from class. In addition, he or she may be reported to the Chief Student Services Officer or designee. The Student Code of Conduct (AP 5500) is available on the College of the Redwoods website at:

www.redwoods.edu/district/board/new/chapter5/documents/AP5500StudentConductCodeandDisciplinaryProcedureSrev1.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 website.

Emergency Procedures for the Eureka campus:

Please review the campus evacuation sites, including the closest site to this classroom (posted by the exit of each room). The Eureka **campus emergency map** is available at:

(http://www.redwoods.edu/Eureka/campus-maps/EurekaMap_emergency.pdf). For more information on Public Safety, go to <http://redwoods.edu/safety/> In an emergency that requires an evacuation of the building:

- Be aware of all marked exits from your area and building.
- 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. (CR's lower parking lot and Tompkins Hill Rd are within the Tsunami Zone.)

RAVE – College of the Redwoods has implemented an emergency alert system. In the event of an emergency on campus you can receive an alert through your personal email and/or phones at your home, office, and cell. 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

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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.” Please contact Public Safety at 707-476-4112 or security@redwoods.edu if you have any questions.