

Syllabus for BUS 180 – Basic Bookkeeping – Eureka Campus

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|--------------------------------|---------------------------------------|---------------------------------|
| Semester & Year | Fall 2016 | |
| Course ID and Section # | BUS-180-E0390 (040390) | |
| Instructor's Name | Dove Byrne | |
| Day/Time | Mondays & Wednesdays 11:40AM – 2:10PM | |
| Location | HU 204 | |
| Number of Credits/Units | 3 | |
| Contact Information | <i>Office location</i> | TBD |
| | <i>Office hours</i> | MW 10:30-11:30am |
| | <i>Phone number</i> | N/A |
| | <i>Email address</i> | dove-byrne@redwoods.edu |
| Textbook Information | <i>Title & Edition</i> | <i>College Accounting, 22e.</i> |
| | <i>Author</i> | Heintz & Parry |
| | <i>ISBN</i> | 9781305666184 |

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

Upon completion of this course students will be able to: 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 at 707-476-4280.

Academic Support

Academic support is available at [Counseling and Advising](#) and includes academic advising and 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: <http://www.redwoods.edu/board/Board-Policies/Chapter-5-Student-Services>, and

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scroll to AP 5500. 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: <http://www.redwoods.edu/board/Board-Policies/Chapter-5-Student-Services> and scroll to AP 5500.

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/aboutcr/Eureka-Map>; choose the evacuation map option). For more information on Public Safety, go to <http://www.redwoods.edu/publicsafety>. 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 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.

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 180 - Basic Bookkeeping

Fall 2016, Section E0390

Instructor: Dove Byrne, MBA
Office: Associate Faculty Office
Office hours: Monday & Wednesday, 10:30-11:30 am, by Appointment
Email: dove-byrne@redwoods.edu

Class: Mondays and Wednesdays, 11:40 a.m. — 2:10 p.m.
Classroom: HU 204, CR Main Campus
This is a 3-unit Lecture/Lab Class.
Lecture: 11:40 am — 12:50 pm; Lab: 1:00 - 2:10 pm

Materials Required:

1. Heintz & Parry, *College Accounting*, 22e. (Chapters 1-9)+ CengageNOW One-Term Access Card, Cengage Learning 2015;
2. Computer with spreadsheet software and Internet access
3. Flash Drive

CengageNOW Address: <https://login.cengagebrain.com/course/E-Y84E3EKZ2USNM>

Catalog Description and Course Learning Outcomes:

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. Upon completion of this course students will be able to: 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.

Evaluation: Points are earned as follows:

| | | |
|--|------------|-----|
| Homework assignments (9 @ 20 points) | 180 | |
| Tests (3 @ 100 points) | | 300 |
| Who-Done-It Bookstore Project (1 @ 100 points) | 150 | |
| “Real Payroll” Project (1 @ 100 points) | | 100 |
| Participation (27 @ 10 points) | <u>270</u> | |
| Total Points Possible | 1000 | |

Schedule:

| Day | Date | Lecture Topic | Assignment Due | Points |
|---|--|-------------------------|--|-------------|
| Mon Wed | 29-Aug 31-Aug | Chapter 1 | | |
| Mon | 5-Sep | Labor Day Holiday | | |
| Wed Mon | 7-Sep 12-Sep | Chapter 2 | Chapter 1 HW Due | 20 |
| Wed Mon | 14-Sep 19-Sep | Chapter 3 | Chapter 2 HW Due | 20 |
| Wed | 21-Sep | Test #1 | Chapter 3 HW Due; Test: Ch 1-3 | 120 |
| Mon Wed | 26-Sep 28-Sep | Chapter 4 | | |
| Mon Wed | 3-Oct 5-Oct | Chapter 5 | Chapter 4 HW Due | 20 |
| Mon Wed | 10-Oct 12-Oct | Chapter 6 | Chapter 5 HW Due | 20 |
| Mon Wed | 17-Oct 19-Oct | Chapter 7 | Chapter 6 HW Due | 20 |
| Mon | 24-Oct | Test #2 | Chapter 7 HW Due; Test: Ch 4-7 | 120 |
| Wed Mon Wed Mon Wed Mon Wed | 26-Oct 31-Oct 2-Nov 7-Nov 12-Nov 14-Nov 19-Nov | WDI Project | WDI Purchases Journal WDI Sales Journal WDI Cash Receipts Journal WDI Cash Disbursements Journal WDI Bank Rec & Closing Entries WDI Payroll WDI Financial Statements | |
| Mon Wed | 21-Nov 23-Nov | Chapter 8 | WDI Project Due | 150 |
| Mon Wed | 28-Nov 30-Nov | Chapter 9 | Chapter 8 HW Due | 20 |
| Mon Wed | 5-Dec 7-Dec | Real Payroll Project | Chapter 9 HW Due | 20 |
| Mon | 12-Dec | Test #3 (10:45-12:45PM) | Test: Ch 1-9; Real Payroll Project Due | 200 |
| | | | Assignments | 730 |
| | | | Participation | 270 |
| | | | Total | 1000 |

The total number of points a student earns will be divided by the maximum points for the semester. Your resulting percentage will be assigned a letter grade as follows:

| | |
|---------|---|
| 90-100% | A |
| 80-89% | B |
| 70-79% | C |
| 60-69% | D |

<60% F

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.

Homework & Tests

Homework and Tests will be completed online via Cengage's CengageNOW site. We will do some homework problems in class and review homework problems at the beginning of the next class.

Participation

We will cover a lot of material that is not in the textbook, so your class participation is very important – it's also 27% of your grade. I take attendance on sign-up sheets every day and note who is participating. If you didn't sign in, you didn't officially participate!

Projects

You will complete two projects using Microsoft Excel (or other Spreadsheet software):

1. Who-Dun-It Bookstore Bookkeeping Project
2. Real Payroll Project

Special Accommodations

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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.