

Syllabus for BUS 1B - Management Accounting - Eureka Campus

Semester & Year	Summer 2017	
Course ID and Section #	BUS-1B-V4132	
Instructor's Name	Dove Byrne	
Day/Time	Online	
Location	Online	
Number of Credits/Units	4	
Contact Information	<i>Office location</i>	Virtual
	<i>Office hours</i>	By Appointment
	<i>Phone number</i>	N/A
	<i>Email address</i>	dove-byrne@redwoods.edu
Textbook Information	<i>Title & Edition</i>	<i>Fundamental Accounting Principles</i>
	<i>Author</i>	Wild / Shaw / Chiappetta
	<i>ISBN</i>	978-0-07-786227-5

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.

Student 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.

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 DSPPS 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

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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.

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.

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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 1B – Management Accounting (V4132) – Summer 2017 Syllabus

Location & Time: Online

Instructor: Dove Byrne, MBA

Office Hours: Virtual (by appointment)

Email: dove-byrne@redwoods.edu

Required textbook:

Fundamental Accounting Principles (22nd edition) by: Larson, Wild, Chiappetta; McGraw-Hill Publishers, ISBN: 9780077632977, loose leaf, (must include Connect access code card). We cover Chapters 13 through 25 in this course.

Course Description:

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Course Learning Outcomes:

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

8 Discussion Assignments: 8 x 15 = 120 points

13 LearnSmart Study Modules (12 best scores graded): 12 x 10 = 120 points

13 Homework Assignments (12 best scores graded): 12 x 20 = 240 points

Excel Projects 2 x 60 = 120 points

2 Tests: 2 x 200 = 400 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 discussions and replies, to post questions and answers, to submit project assignments, and to view the grade book. You will use McGraw-Hill Connect to complete LearnSmart Study Modules, Homework Assignments, and Exams.

Weekly Schedule

This summer course is an accelerated 8-week course (see the schedule at the end of this syllabus).

Week 1: We will cover only 1 Chapter (Chapter 13). The week will start on Monday (5/22) morning at 12 am and end on Thursday (5/25) night at 11:59 pm.

Weeks 2-8: We will cover 2 Chapters (or 1 Chapter and a Test). Each week will start on Friday morning at 12 am and end on Thursday evening at 11:59 pm.

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. I am also available to meet, virtually, on Monday and Wednesday mornings, by appointment.

Weekly Commitment

Each week, you will need to spend approximately 24 hours on this course. Here are your responsibilities for each Chapter:

1. Read the Chapter, the Chapter Outline, and the Instructor Supplement.
2. Review the Chapter PowerPoint, the Exercise PowerPoint, and the Demonstration Problem(s).
3. Complete the Discussion portion of the Discussion Assignment.
4. Complete the Reply-portion of the Discussion Assignment.
5. Complete the Chapter LearnSmart Module on Connect.
6. Complete Chapter Homework on Connect.
7. Work on the Excel Project.
8. Post Questions (if any) for Monday
9. Post Questions (if any) for Wednesday
10. Make a virtual office hours appointment (if needed)

Discussion Assignment

Each week you will post a Discussion on a topic chosen from the chapter (See Assignments on Canvas). Some topics will be limited to as to the number of students who can choose it as a discussion topic.

Discussions must go beyond simply answering the questions posed.

Each week you will post a Reply to another student's discussion. Each reply must continue the discussion by adding new discussion points.

LearnSmart Study Modules

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

Homework Assignments

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

Excel Projects

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

Exams

The two exams will be completed online using McGraw-Hills Connect website. Once you start the exam, you must complete it within 3 hours and 10-minutes to complete it. If you file DSPS paperwork with me, you will be given time-and-a-half (1.5x).

Week	Dates	Chapter	Discussion	LearnSmart	Homework	Project
1	5/22 - 5/25 (Mon - Thu)	Chapter 13	√	√	√	Project 1
2	5/26 - 6/1 (Fri - Thu)	Chapter 14 Chapter 15	√ √	√ √	√ √	√
3	6/2 - 6/8 (Fri - Thu)	Chapter 16 Chapter 17	√ √	√ √	√ √	Due 6/8
4	6/9 - 6/15 (Fri - Thu)	Chapter 18 Test #1 (13-18)	√	√	√	
5	6/16 - 6/22 (Fri - Thu)	Chapter 19 Chapter 20	√ √	√ √	√ √	Project 2
6	6/23 - 6/29 (Fri - Thu)	Chapter 21 Chapter 22	√ √	√ √	√ √	√
7	6/30 - 7/6 (Fri - Thu)	Chapter 23 Chapter 24	√ √	√ √	√ √	Due 7/6
8	7/7 - 7/13 (Fri - Thu)	Chapter 25 Test #2 (19-25)	√	√	√	

Policy for missed/late work

Discussions, LearnSmart Study Modules, Homework Assignments, Projects, and Tests cannot be turned in late. Exceptions may be made in cases of emergency or if arrangements are made in advance.

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 assignments will receive an "0" for that assignment. 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. **Do not share your Project Excel file with anyone for any reason!**

* Content is subject to change at instructor's discretion.