

<b>Syllabus for BUS-1A-K3822-2017F Financial Accounting– Klamath Trinity Instructional Site</b>		
<b>Semester &amp; Year</b>	Fall 2017	
<b>Course ID and Section #</b>	<b>BUS-1A-D3821</b>	
<b>Instructor's Name</b>	Dove Byrne	
<b>Day/Time</b>	T/Th 4:30-7:40 PM	
<b>Location</b>	Klamath Trinity Branch Campus DE Room	
<b>Number of Credits/Units</b>		
<b>Contact Information</b>	<i>Office location</i>	Virtual
	<i>Office hours</i>	Virtual Office Hours, by Appointment
	<i>Phone number</i>	N/A
	<i>Email address</i>	dove-byrne@redwoods.edu
<b>Textbook Information</b>	<i>Title &amp; Edition</i>	Financial & Managerial Accounting (w/ Connect Access Code) 6 <sup>th</sup> Edition
	<i>Author</i>	Wild
	<i>ISBN</i>	9781259621758
<b>Course Description</b>		
<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 includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.</p>		
<b>Student Learning Outcomes</b>		
<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"> <li>1. Explain and apply Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadsheets.</li> <li>2. Distinguish between cash and accrual accounting, balance sheets, income statements, and statements of cash flows.</li> <li>3. Construct and analyze transactions records, internal controls, financial statements, and financial ratios using spreadsheets.</li> </ol> <p>Identify the ethical implications in financial reporting and apply strategies for addressing them.</p>		
<b>Special Accommodations</b>		
<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 <a href="#">Disabled Students Programs and Services</a>. Students may make requests for alternative media by contacting DSPS at 530-625-4821 Ext 23.</p>		
<b>Academic Support</b>		

## **Syllabus for BUS-1A-K3822-2017F Financial Accounting– Klamath Trinity Instructional Site**

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. Contact the CR KT Office for specific information at (530) 625-4821.

### **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 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>. 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; 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 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>.

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 Klamath Trinity Instructional Site:**

Please review the responsibilities of, and procedures used by, the College of the Redwoods, Klamath-Trinity Instructional Site (KTIS) to communicate to faculty, staff, students and the general public during an emergency. It is the responsibility of College of the Redwoods, Klamath-Trinity Instructional Site (KTIS) to protect life and property from the effects of emergency situations within its own jurisdiction.

1. In the event of an emergency, communication shall be the responsibility of the district employees on scene.
  - a. Dial 911, to notify local agency support such as law enforcement or fire services.
  - b. If safe to do so, notify key administrators, departments, and personnel.
  - c. If safe to do so, personnel shall relay threat information, warnings, to ensure the school community is notified.
  - d. Contact Jolene Gates 530-625-4821 to notify of situation.
  - e. Contact Hoopa Tribal Education Administration office 530-625-4413
  - f. Notify Public Safety 707-476-4111.

2. In the event of an emergency, the responsible district employee on scene will:
  - a. Follow established procedures for the specific emergency as outlined in the College of the Redwoods Emergency Procedure Booklet.
  - b. Lock all doors and turn off lights if in lockdown due to an active shooter or similar emergency.
  - c. Close all window curtains.
  - d. Get all inside to safe location Kitchen area is best internal location.
  - e. If a police officer or higher official arrives, they will assume command..
  - f. Wait until notice of all is clear before unlocking doors.
  - g. If safe to do so, move to the nearest evacuation point outside building (Pooky's Park), directly behind the Hoopa Tribal Education Building.
  - h. Do not leave site, unless it has been deemed safe by the person in command.

*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 1A—Financial Accounting • Fall 2017 Syllabus**  
**Eureka (043820); Del Norte (043821); Klamath-Trinity (043822)**  
**Eureka (LRC 105); Del Norte (Room 28); Klamath-Trinity (DE)**

**Time:** Tuesdays & Thursdays 4:30 – 7:40 PM  
**Office Hours:** Virtual Office Hours By Appointment

**Instructor:** Dove Byrne, MBA  
**Email:** dove-byrne@redwoods.edu

**Required materials:**

Financial & Managerial Accounting (w/ Connect Access Code) 6<sup>th</sup> Edition by Wild (McGraw-Hill); ISBN #9781259621758

**Course Description:**

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 includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.

**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 Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadsheets.
  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.

**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 & Grading Scale:**

12 LearnSmart Study Modules (10 best scores graded): 10 x 10 = 100 points

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

11 Excel Projects (10 best scores graded): 10 x 10 = 100 points

3 Tests: 3 x 100 = 300 points

Participation: 30 x 10 = 300 points

*Total Semester Points: 1,000*

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

### **LearnSmart Study Modules**

LearnSmart Study Modules will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded. You must complete all of the questions to get full credit. You have unlimited attempts.

### **Homework**

Homework will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded. You have unlimited attempts. After each attempt, you can view a report that will show your answers, the correct answers, and how the answers were calculated. When you begin a new attempt, you will receive the same homework problems but with different amounts.

### **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.

### **Tests**

The three tests will be completed online using McGraw-Hill's Connect website. Once you start the exam, you must complete it within 2 hours.

### **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.

### **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.

### **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://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.

### **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.

<b>Bus 1A Schedule</b>			
<b>Week</b>	<b>Dates</b>	<b>Chapter</b>	<b>Assignments Due</b>
1	29-Aug 31-Aug	1	Ch 1 LearnSmart Due on Wednesday; Project 1 Due Thursday
2	5-Sep 7-Sep	2	Ch 1 Homework & Ch 2 LearnSmart Due Monday Project 2 Due Thursday
3	12-Sep 14-Sep	3	Ch 2 Homework & Ch 3 LearnSmart Due Monday Project 3 Due Thursday
4	19-Sep 21-Sep	Review Test #1	Ch 3 Homework Due Monday; Review Chapters 1-3 Test #1 on Chapters 1-3
5	26-Sep 28-Sep	4	Ch 4 LearnSmart Due Monday Project 4 Due Thursday
6	3-Oct 5-Oct	5	Ch 4 Homework & Ch 5 LearnSmart Due Monday Project 5 Due Thursday
7	10-Oct 12-Oct	6	Ch 5 Homework & Ch 6 LearnSmart Due Monday Project 6 Due Thursday
8	17-Oct 19-Oct	7	Ch 6 Homework & Ch 7 LearnSmart due Monday Project 7 Due Thursday
9	24-Oct 26-Oct	8	Ch 7 Homework & Ch 8 LearnSmart due Monday Project 8 Due Thursday
10	31-Oct 2-Nov	Review Test #2	Ch 8 Homework Due Monday; Review Chapters 4-8 Test #2 on Chapters 4-8
11	7-Nov 9-Nov	9	Ch 9 LearnSmart Due Monday Project 9 Due Thursday
12	14-Nov 16-Nov	10	Ch 9 Homework & Ch 10 LearnSmart Due Monday Project 10 Due Thursday
13	21-Nov	Extra Credit	Class Meets Online; Extra Credit Activity
	23-Nov	Holiday	
14	28-Nov 30-Nov	11	Ch 10 Homework & Ch 11 LearnSmart Due Monday Project 11 Due Thursday
15	5-Dec 7-Dec	12 Review	Ch 11 Homework & Ch 12 LearnSmart Due Monday Review Chapters 9-12
16	14-Dec*	Test #3	CH 12 Homework Due Monday (12/11)
			Test #3 on Chapters 9-12
*Class meets only on Thursday from 3:15 - 5:15 PM during Finals Week			

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