

**Syllabus for [Bus 1A Financial Accounting] – Eureka Campus**

<b>Semester &amp; Year</b>	Spring 2018	
<b>Course ID and Section #</b>	<b>V3736</b>	
<b>Instructor's Name</b>	Dove Byrne	
<b>Day/Time</b>	Online	
<b>Location</b>	Online	
<b>Number of Credits/Units</b>	4	
<b>Contact Information</b>	<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
<b>Textbook Information</b>	<i>Title &amp; Edition</i>	Financial Accounting: Information for Decisions, 7e
	<i>Author</i>	John J. Wild
	<i>ISBN</i>	9781260004861
<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> <li>4. Identify the ethical implications in financial reporting and apply strategies for addressing them.</li> </ol>		
<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 DSPPS at 707-476-4280.</p>		
<b>Academic Support</b>		

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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 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

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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](mailto: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 1A Financial Accounting (V3736) · Spring 2018 Syllabus**

**Instructor:** Dove Byrne, MBA

**Email:** dove-byrne@redwoods.edu

**Location & Time:** Online

**Virtual Office Hours:** By Appointment

**Course Materials:**

- Required—Purchase access to McGraw-Hill’s Connect website which includes access to an eBook version of “Financial Accounting: Information for Decisions, 7e”; ISBN 9781260004830.
- Optional—Purchase a loose-leaf physical-copy of “Financial Accounting: Information for Decisions, 7e; John J. Wild; ISBN 9781260004861.

**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:

5. Explain and apply Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadsheets.
6. Distinguish between cash and accrual accounting, balance sheets, income statements, and statements of cash flows.
7. Construct and analyze transactions records, internal controls, financial statements, and financial ratios using spreadsheets.
8. 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:**

12 LearnSmart Study Modules (10 best scores graded):  $10 \times 10 = 100$  points

12 Homework Assignments (10 best scores graded):  $10 \times 20 = 200$  points

12 Discussion Assignments (10 best scores graded):  $10 \times 10 = 100$  points

2 Excel Projects:  $2 \times 100 = 200$  points

4 Tests:  $4 \times 100 = 400$  points

*Total Semester Points: 1,000*

**Grading Scale**

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

### **Online Learning Environment**

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

### **Weekly Schedule**

Our weeks will start on Friday morning at 12am and end on Thursday night at 11:59pm (Weeks 1 & 7 start on Saturday and are, therefore, short weeks). Each week you will complete a LearnSmart Study Module, a Chapter Homework Assignment, a Chapter Discussion Assignment and work on an Excel Project Assignment (except during week sin which we have a test, as no other assignments will be due).

### **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 for a virtual meeting, by appointment.

### **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 Project
6. Post Help Questions for Monday
7. Post Discussion by Monday
8. Continue to work on Chapter Homework
9. Continue to work on Project
10. Post Help Questions for Wednesday
11. Post Discussion Reply by Wednesday
12. Complete all assignments by Thursday at 11:59pm

### **Assignments**

- LearnSmarts will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded.
- Homework will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded.
- You will complete two projects using Microsoft Excel (or other Spreadsheet software). Project 1 starts in week 4.
- The tests will be completed online using McGraw-Hills Connect website. You can take the exam at any point during the week of the exam (as long as you complete it by the due date). Once you start the exam, you must complete it within 3 hours.

### **Schedule & Due Dates**

<b>Bus 1A Schedule</b>
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Week	Dates	Topic	LearnSmart	Homework	Discussion	Project
1	13-Jan 18-Jan*	1	√	√	√	
2	19-Jan 25-Jan	2	√	√	√	
3	26-Jan 1-Feb	3	√	√	√	
4	2-Feb 8-Feb	<b>Test #1 (Ch 1-3)</b>				√
5	9-Feb 15-Feb	4	√	√	√	
6	16-Feb 22-Feb	5	√	√	√	
7	23-Feb 1-Mar	6	√	√	√	
8	2-Mar 8-Mar	<b>Test #2 (Ch 4-6)</b>				Project 1 Due 3/2
<b>Spring Break (March 9 - March 16)</b>						
9	17-Mar* 22-Mar	7	√	√	√	√
10	23-Mar 29-Mar	8	√	√	√	
11	30-Mar 5-Apr	9	√	√	√	
12	6-Apr 12-Apr	<b>Test #3 (Ch 7-9)</b>				
13	13-Apr 19-Apr	10	√	√	√	
14	20-Apr 26-Apr	11	√	√	√	
15	27-Apr 3-May	12	√	√	√	Project 2 Due 5/3
16	4-May 10-May	<b>Test #4 (Ch 10-12)</b>				
<b>*Short Week (6 Days)</b>						

### 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

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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.

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