

<b>Syllabus for Bus 1B Management Accounting – Eureka Campus</b>		
<b>Semester &amp; Year</b>	Spring 2018	
<b>Course ID and Section #</b>	<b>E3742 (043742)</b>	
<b>Instructor's Name</b>	Dove Byrne	
<b>Day/Time</b>	T/Th 4:30 – 7:40 PM	
<b>Location</b>	LRC 105	
<b>Number of Credits/Units</b>	4	
<b>Contact Information</b>	<i>Office location</i>	Classroom and Virtual
	<i>Office hours</i>	T/Th 4:15-4:30 and 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) 7 <sup>th</sup> Edition
	<i>Author</i>	Wild
	<i>ISBN</i>	9780077844035
<b>Course Description</b>		
<p>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.</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 corporate accounting standards to investments, stocks, and bonds.</li> <li>2. Explain and apply standard cost accounting methods.</li> <li>3. Explain and apply methods of budgetary control.</li> <li>4. Construct and analyze financial statements and ratios.</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 DSPS at 707-476-4280.</p>		
<b>Academic Support</b>		
<p>Academic support is available at <a href="#">Counseling and Advising</a> and includes academic advising and educational planning, <a href="#">Academic Support Center</a> for tutoring and proctored tests, and <a href="#">Extended Opportunity Programs &amp; Services</a>, for eligible students, with advising, assistance, tutoring, and more.</p>		
<b>Academic Honesty</b>		

## Syllabus for Bus 1B Management Accounting – Eureka Campus

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. 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](mailto:security@redwoods.edu) if you have any questions.

## Syllabus for Bus 1B Management Accounting – Eureka Campus

*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 • Spring 2018 Syllabus  
Eureka (043742); Del Norte (043743); Klamath-Trinity (043605)**

**Time:** Tuesdays & Thursdays 4:30 – 7:40 PM

**Instructor:** Dove Byrne, MBA

**Office Hours:** Virtual Office Hours By Appointment

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

### Required materials:

- Financial & Managerial Accounting (w/ Connect Access Code) 7<sup>th</sup> Edition by Wild (McGraw-Hill); ISBN #9780077844035
- Access to a computer with Spreadsheet Software (Excel, Google Sheets, Open Office, etc.).  
*Note: If your classroom does not have a computer, you will need to bring a laptop or tablet to class.*

### 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.

### 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 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.

### 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

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

4 Tests: 4 x 100 = 400 points

Participation: 20 x 10 = 200 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. You will complete the study modules before we cover the chapter in class. 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. You will complete the homework assignment before we move on to the next chapter. Your ten best scores will be graded. You have unlimited attempts. After each attempt, you can view a report that will help you. 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). You will complete the projects in class. Your ten best scores will be graded.

### **Tests**

The four tests will be completed online using McGraw-Hills 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.

**Schedule & Due Dates**

<b>Bus 1B Schedule</b>			
<b>Week</b>	<b>Dates</b>	<b>Chapter</b>	<b>Assignments Due</b>
1	16-Jan 18-Jan	13	Ch 13 Learnsmart Due @ 4:30 PM
2	23-Jan 25-Jan	14	Ch 13 HW, Ch 13 PRJ, Ch 14 LS Due @ 4:30 PM
3	30-Jan 1-Feb	15	Ch 14 HW, Ch 14 PRJ, Ch 15 LS Due @ 4:30 PM
4	6-Feb 8-Feb	16	Ch 15 HW, Ch 15 PRJ, Ch 16 LS Due @ 4:30 PM
5	13-Feb 15-Feb	Review Test #1	Ch 16 HW, Ch 16 PRJ Due @ 4:30 PM Test on Chapters 13-16
6	20-Feb 22-Feb	17	Ch 17 Learnsmart Due @ 4:30 PM
7	27-Feb 1-Mar	18	Ch 17 HW, Ch 17 PRJ, Ch 18 LS Due @ 4:30 PM
8	6-Mar 8-Mar	19	Ch 18 HW, Ch 18 PRJ, Ch 19 LS Due @ 4:30 PM
<b>Spring Break</b>			
9	20-Mar 22-Mar	20	Ch 19 HW, Ch 19 PRJ, Ch 20 LS Due @ 4:30 PM
10	27-Mar 29-Mar	Review Test #2	Ch 20 HW, Ch 20 PRJ Due @ 4:30 PM Test on Chapters 17-20
11	3-Apr 5-Apr	21	Ch 21 Learnsmart Due @ 4:30 PM
12	10-Apr 12-Apr	22	Ch 21 HW, Ch 21 PRJ, Ch 22 LS Due @ 4:30 PM
13	17-Apr 19-Apr	23	Ch 22 HW, Ch 22 PRJ, Ch 23 LS Due @ 4:30 PM
14	24-Apr 26-Apr	24	Ch 23 HW, Ch 23 PRJ, Ch 24 LS Due @ 4:30 PM
15	1-May 3-May	Review Test #3	Ch 24 HW, Ch 24 PRJ Due @ 4:30 PM Review Chapters 21-24
16	<b>No Class on Tuesday During Finals Week</b>		
	10-May	Final	Comprehensive Final Exam on Chapters 13-24
*Class meets only on Thursday from 3:15 - 5:15 PM during Finals Week			

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

