

<b>Syllabus for Bus 1B Management Accounting – Klamath Trinity Instructional Site</b>		
<b>Semester &amp; Year</b>	Spring 2018	
<b>Course ID and Section #</b>	<b>K3605 (043605)</b>	
<b>Instructor's Name</b>	Dove Byrne	
<b>Day/Time</b>	T/Th 4:30 – 7:40 PM	
<b>Location</b>	Room 2	
<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 530-625-4821 Ext 23.</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. Contact the CR KT Office for specific information at (530) 625-4821.</p>		
<b>Academic Honesty</b>		

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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>.

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### **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.

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- 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 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:  $10 \times 10 = 100$  points)

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

12 Excel Projects (10 best scores graded):  $10 \times 10 = 100$  points

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

Participation:  $20 \times 10 = 200$  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**

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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://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**

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**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	No Class on Tuesday During Finals Week		
	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.