

Syllabus for Bus 1B Management Accounting – Eureka Campus

Semester & Year	Summer 2018	
Course ID and Section #	V63344 (046334)	
Instructor's Name	Dove Byrne	
Day/Time	N/A	
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>	Financial & Managerial Accounting (w/ Connect Access Code) 7 th Edition
	<i>Author</i>	Wild
	<i>ISBN</i>	9780077844035
Course Description		
<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>		
Student Learning Outcomes		
<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"> 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		
<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 Disabled Students Programs and Services. Students may make requests for alternative media by contacting DSPS at 707-476-4280.</p>		
Academic Support		
<p>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.</p>		
Academic Honesty		

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 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 Managerial Accounting (V6334) · Summer 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. After you purchase the Connect Access Code you will receive an email with the option to purchase the loose-leaf-copy at a significant discount.

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.

Evaluation & Assignments:

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 Discussion Assignments (10 best scores graded): 10 x 10 = 100 points

3 Excel Projects: 3 x 40 = 120 points

3 Tests: 3 x 160 = 480 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 discussions and replies, 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 Tests.

Weekly Schedule

Our weeks will normally start on Friday morning at 12am and end on Thursday night at 11:59pm (Week 1 starts on Monday and is a short week). Each week we will cover 1-2 Chapters. For each chapter, you will complete a LearnSmart Study Module, a Chapter Homework Assignment, and a Chapter Discussion Assignment. You will also work on three Excel Projects throughout the semester.

Weekly Help

Each week, I will be available to answer questions in the Weekly Help Forums. When you have a question, please post it to the appropriate 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 each Chapter
2. Complete the Chapter LearnSmart Module(s)
3. Practice the Chapter Demonstration Problems
4. Complete the Chapter Homework Assignment(s)
5. Work on the current Excel Project
6. Post Help Questions to the Weekly Discussion Forum
7. Post Discussions and Replies
8. Complete all assignments by Thursday at 11:59pm

Assignments

- LearnSmart Study Modules will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded.
- Homework assignments will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded.
- You will complete three Microsoft Excel projects throughout the semester.
- The tests will be completed online using McGraw-Hill's Connect website. You can take the test at any point during the week of the test (as long as you complete it by the due date). 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.

Schedule & Due Dates

Bus 1B Schedule						
Week	Dates	Chapter	Discussion	LearnSmart	Homework	Project
1	6/4 - 6/7 (Mon - Thu)	Introduction Chapter 13	√	√	√	
2	6/8 - 6/14 (Fri - Thu)	Chapter 14 Chapter 15	√ √	√ √	√ √	Project 1: 6/8 - 6/21
3	6/15 - 6/21 (Fri - Thu)	Chapter 16 Test #1 (Ch 13- 16)	√	√	√	
4	6/22 - 6/28 (Fri - Thu)	Chapter 17 Chapter 18	√ √	√ √	√ √	
5	6/29 - 7/5 (Fri - Thu)	Chapter 19 Chapter 20	√ √	√ √	√ √	Project 2: 6/22 - 7/5
6	7/6 - 7/12 (Fri - Thu)	Test #2 (Ch 17- 20) Chapter 21	√	√	√	
7	7/13 - 7/19 (Fri - Thu)	Chapter 22 Chapter 23	√ √	√ √	√ √	Project 3: 7/6 - 7/19
8	7/20 - 7/26 (Fri - Thu)	Chapter 24 Test #3 (Ch 21- 24)	√	√	√	

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