

Syllabus for [name of class here] – Eureka Campus

Semester & Year	Fall 2019	
Course ID and Section #	BUS-1A-E5440 Financial Accounting	
Instructor's Name	Dove Byrne	
Day/Time	MW 8:20-11:30 AM	
Location	HU 204	
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 Accounting: Information for Decisions, 7e Connect Access Code
	<i>Author</i>	; John J. Wild
	<i>ISBN</i>	9781260004823
Course Description		
<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>		
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 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. 		
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</p>		

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[Disabled Students Programs and Services](#). Students may make requests for alternative media by contacting DSPS at 707-476-4280.

Academic Support

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. 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.)

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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.

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 (045440) • Fall 2018 Syllabus

Time: Mondays & Wednesdays 8:20 – 11:30 AM

Instructor: Dove Byrne, MBA

Office Hours: Virtual Office Hours by Appointment

Email: dove-byrne@redwoods.edu

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 9781260004823.
- 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 have the option to purchase the loose-leaf-copy at a significant discount.

You must purchase a McGraw-Hill Connect Access code specific to our textbook. If you choose to purchase a hard-copy of the text make sure it includes the Connect access code. I will provide a link in Canvas before the semester starts so you can register for Connect with your access code. You will also be able to purchase a Connect access code directly from the link I provide. Connect does offer a 2-week free trial if you want to wait to make sure you will continue with the course before purchasing the access code. After registering for Connect, you will receive an offer to purchase a hard-copy of the text at a significant discount.

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 & 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: 200 points

Total Semester Points: 1,000

93%: A

90%: A-

87%: B+

83%: B

80%: B-

77%: 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 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: <https://www.redwoods.edu/Portals/58/Housing/2017-18%20Housing%20Application/24%202017-2018%20Student%20Code%20AP%205500.April%202016.pdf?ver=2017-04-26-152100-227>. 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.

Bus 1B Schedule						
Week	Dates	Chapter	LearnSmart	Homework	Project	Test
1	8/20 8/22	1	LS 1 Due			
2	8/27 8/29	2	LS 2 Due	HW 1 Due	PRJ 1 Due	
3	9/3	Holiday				
	9/5	3	LS 3 Due	HW 2 Due	PRJ 2 Due	
4	9/10 9/12	Test #1		HW 3 Due	PRJ 3 Due	Test on Chapters 1-3
5	9/17 9/19	4	LS 4 Due			
6	9/24	No Class: Personal Day				
	9/26	5	LS 5 Due	HW 4 Due	PRJ 4 Due	
7	10/1 10/3	6	LS 6 Due	HW 5 Due	PRJ 5 Due	
8	10/8 10/10	Test #2		HW 6 Due	PRJ 6 Due	Test on Chapters 4-6
9	10/15 10/17	7	LS 7 Due			
10	10/22 10/24	8	LS 8 Due	HW 7 Due	PRJ 7 Due	
11	10/29 10/31	9	LS 9 Due	HW 8 Due	PRJ 8 Due	
12	11/5 11/7	Test #3 10	LS 10 Due	HW 9 Due	PRJ 9 Due	Test on Chapters 7-9
13	11/12	Holiday				
	11/14	10				
14	11/19 11/21	Holiday				
14	11/26 11/28	11	LS 11 Due	HW 10 Due	PRJ 10 Due	

15	12/3	12	LS 12 Due	HW 11 Due	PRJ 11 Due	
	12/5					
16	?	Test #4		HW 12 Due	PRJ 12 Due	Test on Chapters 10-12
	Class meets only on ____ at ____ during finals week.					

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