Syllabus for Bus 1A – Financial Accounting – Online		
Semester & Year	Spring 2019	
Course ID and Section #	Bus 1A-V5599	
Instructor's Name	Cynthia Wilshusen	
Number of Credits/Units	4 Units	
Contact Information	Office location	Online - ConferZoom
	Office hours	
	Phone number	Email only
	Email address	Cynthia-wilshusen@redwoods.edu
Textbook Information	Title &	Wild Financial and Managerial Accounting National LL
	Edition	7/E with Connect Access Code
	Author	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.

Student Learning Outcomes

- Explain the nature of current assets and related issues, including the measurement and reporting of cash and cash equivalents, receivables and bad debts, inventory and cost of goods sold as well as the valuation and reporting of current liabilities, estimated liabilities, and other contingencies.
- Identify and illustrate issues relating to long-term asset acquisition, use, cost allocation, and disposal.
- Distinguish between capital and revenue expenditures.
- Identify and illustrate issues relating to long-term financing through debt and equity decisions, including issuance, valuation, and retirement of debt (using time value of money techniques), issuance and repurchase of capital stocks, and dividends.
- Explain the importance of operating, investing and financing activities reported in the Statement of Cash Flows.

Necessary Computer Skills

- You must have access to a computer (PC or Mac)
- Access to Redwoods Email account
- Reliable Internet connection. You will also need to have a backup plan in case your internet provider or computer goes down. All of practical assignments and tests will be submitted to me via the assignment dropbox. We will also be using a link directly to the publishers website where you will complete the ten key assignments.
- It is also essential that you understand the basic concepts of email, web navigation and online communication to succeed in this course.

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Technology Requirements (computer, other hardware, and software)

- McGraw Hill Account (established through Canvas)
- ConferZoom (for instructor conference requests)
- Adobe reader
- Java

Technology Support

As your instructor, I will be your first point of contact related to accessing your assignments and resources within the canvas course. If you have other technical issues not related to your assignments, you will want to contact the campus technical support or the publisher technical support. For all issues related to the course or course content, please email me at Cynthia-wilshusen@redwoods.edu.

Before contacting Technical Support please visit the <u>Online Support Page</u>. For password issues with Canvas, Web Advisor or your mycr.redwoods.edu email, contact <u>Technical Support</u> or call 707-476-4160 or 800-641-0400 ext. 4160 between 8:00 A.M. and 4:00 P.M., Monday through Friday.

If the Redwoods server goes down or the power is out, you may not be able to access the Canvas course. When this happens, you can access your homework for the connect class by typing or copying this link into your browser: http://connect.mheducation.com/class/c-wilshusen-bus-1a---sp19-cr. For issues related to access McGraw Hill Connect, visit their tech support live site, you submit a live chat request: http://mpss.mhhe.com/

Student Access

Students will have access to this course that complies with the Americans with Disabilities Act of 1990 (ADA), Section 508 of the Rehabilitation Act of 1973, and College of the Redwoods policies. Course materials will include a text equivalent for all non-text elements; videos will include closed captioning, images will include alt-tags, and audio files will include transcripts. Text will be formatted for use with screen readers. All course materials will be understandable without the use of color. Hyperlinks will use descriptive and meaningful phrases instead of URLs.

Students who discover access issues with this class should contact the instructor.

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 <u>Disability Services and Programs for Students</u>. Students may make requests for alternative media by contacting DSPS at 707-476-4280.

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Regular Effective Contact and Substantive Interaction

Will be met through weekly instructor initiated threaded discussion forums; weekly announcements to students; timely and effective feedback on student assignments; email, phone or messaging to individuals; and office hours which may be asynchronous or synchronous.

- The best way to contact me is to use the Canvas Discussions, and Cuesta Email. I check my forums and email every day when possible.
- I will generally respond within 24 hours. During rare occasions in the semester when things are really busy or in the event of personal/family emergencies the response time could be increased to 48 hours.
- If you have questions, I encourage you to post them in Discussion Boards, for more private matters use email. I will respond as quickly as I can, and I try to get you an answer as soon as I am online again. I am generally online Monday through Friday multiple times a day, and usually offline Monday through Friday from 2 8 pm and weekends. I do not check or respond to emails or discussion posts when offline or on the weekends.
- Graded work will be automatically graded by McGraw hill and feedback provided instantly. Exam feedback will be delayed until the exam has closed and will be available the following morning starting at 8 am. I will personally grade discussion posts, writing assignments and will provide feedback within 48 hours after the due date.
- There will be multiple discussion opportunities in the course, and your participation is encouraged and graded. I will also participate in these discussion opportunities, my role will be to help facilitate the conversation, redirect if we get off course and provide guidance to other questions asked. I will respond to as many as I can, however I may not respond to all posts during a time period. I often post a summary post with comments and reflection I observed during the collaboration.

Academic Support and Resources

Academic support is available at <u>Counseling and Advising</u> and includes academic advising and educational planning, <u>Academic Support Center</u> for tutoring and proctored tests, and <u>Extended Opportunity Programs & Services</u>, for eligible students, with advising, assistance, tutoring, and more. The following resources are available to support your success as a student:

- o CR-Online (Resources for online students)
- o <u>Library</u> (including online databases)
- o Canvas help and tutorials
- o Online Student Handbook

Contact Information

I wish to be available for you when you need assistance, however it is not realistic for me to be online 24 hours a day 7 day a week. I am teaching you at a distance, and I am available online through email and during on virtual office hours. I encourage you to email me when you need assistance, and I would be happy to respond to your question or make an appointment to chat virtually.

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Proctoring

This course will not require proctoring.

Preferred name in Canvas

Students have the ability to have an alternate first name appear in Canvas. Contact <u>Admissions & Records</u> to request a change to your preferred first name. Your Preferred Name will only be listed in Canvas. It does not change your legal name in our records. See the <u>Student Information Update form</u>.

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 (See: The Student Code of Conduct). 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 (See: The Student Code of Conduct).

Additional information about the rights and responsibilities of students, Board policies, and administrative procedures is located in the <u>College Catalog</u> and on the <u>College of the Redwoods website</u>.

Emergency Procedures for College of the Redwoods:

RAVE – College of the Redwoods has implemented an emergency alert system. In the event of an emergency at the college 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.

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