

## Syllabus for Bus180 – Intro to Bookkeeping – Eureka Campus

<b>Semester &amp; Year</b>	Fall 2019	
<b>Course ID and Section #</b>	E7484 (047484)	
<b>Instructor's Name</b>	Laura A. Wolfsen	
<b>Day/Time</b>	Monday / Wednesday 11:40 am 2:10 pm	
<b>Location</b>	HU204	
<b>Number of Credits/Units</b>	3	
<b>Contact Information</b>	<i>Office location</i>	N/A
	<i>Office hours</i>	½ hour before and after class; by appointment
	<i>Phone number</i>	N/A
	<i>Email address</i>	email thru Canvas (preferred) or laura-wolfesen@redwoods.edu
<b>Textbook Information</b>	<i>Title &amp; Edition</i>	College Accounting, 23 <sup>rd</sup> Edition
	<i>Author</i>	Heintz / Parry
	<i>ISBN</i>	978-0-357-25231-4 (with CengageNowV2)

### Course Description:

A course introducing the concepts of bookkeeping. The correct posting of business transactions and the creation of financial reports and payroll for small businesses will be emphasized.

### Student Learning Outcomes

Upon completion of this course students will be able to:

1. Demonstrate the competencies of a payroll clerk or supervised bookkeeper.
2. Accurately record transactions in the financial records of a business.
3. Manage and conduct basic analyses of the payroll and financial records of a business on a cash or accrual basis.

### 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 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.

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### Academic Honesty

In the academic community, the high value placed on truth implies a corresponding intolerance of scholastic dishonesty. In cases involving academic dishonesty (such as cheating, plagiarism, collusion, abuse of resource materials, computer misuse, fabrication or falsification, complicity in academic misconduct and/or bearing false witness), 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: [www.redwoods.edu/district/board/new/chapter5/documents/AP5500StudentConductCodeandDisciplinaryProceduresrev1.pdf](http://www.redwoods.edu/district/board/new/chapter5/documents/AP5500StudentConductCodeandDisciplinaryProceduresrev1.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 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: [www.redwoods.edu/district/board/new/chapter5/documents/AP5500StudentConductCodeandDisciplinaryProceduresrev1.pdf](http://www.redwoods.edu/district/board/new/chapter5/documents/AP5500StudentConductCodeandDisciplinaryProceduresrev1.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 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/Eureka/campus-maps/EurekaMap\\_emergency.pdf](http://www.redwoods.edu/Eureka/campus-maps/EurekaMap_emergency.pdf)). For more information on Public Safety, go to <http://redwoods.edu/safety/> 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

# COLLEGE OF THE REDWOODS BUSINESS DEPARTMENT

(Please Note: This syllabus is subject to change)

**Course Number: BUS180 Syllabus, Fall 2019**

**Course Title: Introduction to Bookkeeping (E7484 / 047484)**

Lecture: 2 sessions weekly with lab; 3 Units  
Monday / Wednesday, 11:40 am – 2:10 pm  
Location: Main Eureka Campus, HU204

Pre-requisites: none

Recommended Preparation: Math-380 and co-enrollment in Math-194

**Instructor:** Laura Wolfsen, BS Business; MBA

Office Hours: Half hour before class, after class & by appointment

Email: thru Canvas (preferred) or [laura-wolfesen@redwoods.edu](mailto:laura-wolfesen@redwoods.edu)

*CengageNOW Student Registration URL:* <https://www.cengage.com/dashboard/#/course-confirmation/E-Y84E5KU9SEBLX/initial-course-confirmation> (cut & paste this link)

## Course Description

A course introducing the concepts of bookkeeping. The correct posting of business transactions and the creation of financial reports and payroll for small businesses will be emphasized.

## Text

Required: College Accounting, 23<sup>rd</sup> edition – Chapters 1-9. James A Heintz and Robert W. Parry, Jr., Cengage Learning. (ISBN-13: 978-0-357-25231-4) with *CengageNOW*, version 2, One-term Access Card

Other Requirements: Flash Drive and a computer with spreadsheet software (such as Microsoft Excel) and internet access.

## Student Learning Outcomes

Upon successful completion of this course, the student will be able to:

- Demonstrate the competencies of a payroll clerk or supervised bookkeeper.
- Accurately record transactions in the financial records of a business.
- Manage and conduct basic analyses of the payroll and financial records of a business on a cash or accrual basis.

## Organization of Course

### Class Participation

Students are expected to attend all lectures, as attendance is required. Participation is a critical part of the learning process and is closely associated with attendance. Lack of participation and excessive absences will jeopardize the status of the student in that course objectives may not be met. CR has an excessive absence policy. For this reason, your attendance will affect your grade as follows: Students missing more than four consecutive class sessions without notifying the instructor will be dropped from the course through the 10<sup>th</sup> week of the semester.

The only exception to this policy is for an emergency. In that case, you need to notify me in **advance** that you will be unable to attend class.

### Teaching/Learning Methodologies

Student participation is critical to the overall success of the class. Active involvement in the learning process is essential. Instructors serve as facilitators of learning and engage students in a variety of activities to promote the acquisition of communication skills. Reading course materials is essential to achieving subject matter mastery, and students should come to class prepared.

Though lecture is an important element of the classroom experience, additional participative activities (e.g. discussion, reflection and application) enhance the learning process. Each member of the class, instructor and student alike, is responsible for creating an effective and enjoyable learning environment.

**Note: If you are having difficulty with course content or assignments, please make an appointment with your instructor immediately.**

Students with special needs will be accommodated. Please let your instructor know about any special needs that you may have and contact College of the Redwoods' Disabled Student Programs and Services (DSPS) at 707-476-4280 for information and assistance with support services.

**Classroom Conduct** (Reference Student Code of Conduct in College of the Redwoods 2019-2020 Catalog)

- Attendance - Please be prompt. Late arrivals are disruptive to both lectures and class discussion and show disrespect to those who are on time.
- Be prepared for class.
- **No Cell Phones.** Please turn **off** your cell phone (or any other electronic devices) prior to entering the classroom.
- Respect all class participants.
- No sunglasses are to be worn in the classroom; chewing gum is also prohibited.
- Students missing more than four consecutive class sessions will be dropped from the class.

## Grading

- Evaluation will be based on quizzes, assignments (including lab assignments), projects, and midterms.
- Exams – The three midterms and 100 points each and are not cumulative; each will contain a maximum four point bonus (Essay Question). Exam questions will be variable.
- Canvas will be utilized to post class lecture slides and track student progress. All quizzes will be taken on-line via Canvas and all assignments are to be submitted thru Canvas. The results of all quizzes, exams and assignments will be posted on Canvas via Gradebook.

### Percentage of Grade:

Quizzes	12.5%
Lab Assignments	12.5%
Projects	25%
Midterms	<u>50%</u>
	100%

Grading Scale:	93-100%	=	A	90-92%	=	A-			
	83-86%	=	B	87-89%	=	B+	80-82%	=	B-
	70-76%	=	C	77-79%	=	C+			
	60-69%	=	D						

If your final grade is on the “bubble” (e.g., 79% or 89%), **class participation will be the deciding factor**. Extra credit is at the Instructor’s discretion.

## Assignments

- There are quizzes and assignments for each chapter. All will be counted toward the grade. All quizzes are on-line thru Canvas. Lab accounting assignments for each chapter are thru CengageNow v2.
- Written Assignments are due at the beginning of class.
  - There are two projects (payroll and bookstore) that are worth 25% of the grade.
  - Assignments (including quizzes) comprise 25% of the grade. For unexcused tardiness and unexcused absences, assignments submitted after class begins will be considered late. Late assignments will receive a 50% deduction. Any assignment turned in more than one week late will receive no credit. For excused tardiness and excused absences a minimum two-hour notification prior to class is required via e-mail.
- Midterms **cannot** be made up. The three Midterm exams are worth 50% of the grade. The third midterm will take place during finals week.

## Assignment, Quiz and Exam Blueprint

All quizzes (9) are scheduled as on-line activities and are 15 points each for a total of 120 points (lowest score dropped). Quizzes are available on-line for several days. Missed quizzes cannot be made up. Assignments are due at the beginning of the class period and are worth 20 points each for a total of 180 points. There are two projects (Bookstore – 150 points and Payroll – 100 points) worth 250 points total. Exams (3 midterms) are 100 points each and are not cumulative. Extra points: Midterms will include a maximum of 4 bonus points each in the form of an Essay Question. Other extra points are at the discretion of the instructor.

Students are responsible for information about academic dishonesty and plagiarism as stated in the 2018-2019 College of the Redwoods Catalog. Academic dishonesty will not be tolerated. Students caught plagiarizing or cheating on exams or assignments will receive an "F" for the exam or assignment.

Please review the policy for "Incomplete" grade assignments as described in the 2019-2020 College of the Redwoods Catalog.

Midterm #1 (9/25) – 100 points  
Comprehensive – Chapters 1-3,  
Bonus – Essay Question – up to 4 points

Midterm #2 (10/23) – 100 points  
Comprehensive – Chapters 4-6  
Bonus – Essay Question – up to 4 points

Project #1 – "Who Done It" Mystery Bookstore (11/6) – 150 points

Project #2 – Payroll (12/3) – 100 points

Final - Midterm #3 (12/11) – 100 points  
Comprehensive – Chapters 6-9  
Bonus – Essay Question – up to 4 points

\* There is a quiz for every chapter; All 9 quizzes are required, the lowest score will be dropped. Please see the class schedule for additional information on quizzes and assignments.

\*\* Throughout the semester there may be additional in-class exercises and assignments

\*\*\* This Syllabus is subject to change. (8/26/19)

I want every student to succeed in this class and to enjoy your learning experience. Please feel free to talk with me to discuss your progress throughout the semester.