CR COLLEGE OF THE REDWOODS

Syllabus for Bus 1A—Financial Accounting

Course Information

Semester & Year: Fall 2019
Course ID & Section #: K7477 (047477)
Instructor's name: Dove Byrne
Day/Time or *Online: MW 11:40 am – 2:50 pm
Location or *Online: HTEC - Klamath Trinity, Room 2
Number of units: 4

Instructor Contact Information

Office location or *Online: N/A
Office hours: N/A
Phone number: N/A
Email address: dove-byrne@redwoods.edu

Required Materials

Textbook Title: Financial Accounting: Information for Decisions
Edition: 8th
Author: John J. Wild
ISBN: 9781260417197
Other requirements: McGraw Hill Connect Access Code (ISBN: 9781260417173)

Catalog 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 Student Learning Outcomes *(from course outline of record)*

1. Explain and apply Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadhseets.
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.

Evaluation & Grading Policy

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.

Prerequisites/co-requisites/ recommended preparation

Appropriate STEM Math placement, or MATH-380 with a minimum grade of "C".