

## Course Information

Semester & Year: Spring 2020
Course ID & Section #: Bus-1A-V7988
Instructor's name: Cynthia Wilshusen
Day/Time or *Online: Online
Location or *Online: Online
Number of units: 4 units

## Instructor Contact Information

Office location or *Online: Confer Zoom
Office hours: Tuesday 7:30 – 8:30 pm
Phone number: Use conferzoom during office hours or Canvas Email
Email address: Cynthia-wilshusen@redwoods.edu

## Required Materials

Textbook Title: Financial and Managerial Accounting with Connect Access Code
Edition: 8 <sup>th</sup>
Author: Wild
ISBN: 9781260417173
Other requirements: materials, equipment or technology skills:

## 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 practical assignments and tests will be submitted to me via the assignment canvas or McGraw Hill Connect. We will also be using a link directly to the publisher's 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.

## Additional Technology

- McGraw Hill Account (established through Canvas)
- [ConferZoom](#) (for instructor conference requests)
- [Adobe reader](#)
- [Java](#)
- Students can obtain a free [Office 365 license](#) (includes Word, Excel, PowerPoint and more) with a valid CR email.

## 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 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.
2. Identify and illustrate issues relating to long-term asset acquisition, use, cost allocation, and disposal.
3. Distinguish between capital and revenue expenditures.
4. 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.
5. Explain the importance of operating, investing and financing activities reported in the Statement of Cash Flows.

### Evaluation & Grading Policy

Your final grade in this course will be based on the following:

Item	Points
Class Participation (10 points each week excluding exam weeks)	120
Homework in Connect	240
Unit Exams (100 pts each)	300
Comprehensive Problem (Mandatory)	200
Final (Mandatory and must earn a passing grade)	100
Total	960

After your numerical grade has been calculated based on the above, your letter grade will be assigned as follows:

**A = 90 - 100%** of the total percentage points (864 – 960 points earned)

**A- = 89.1 – 89.9%** of the total percentage points (855 – 863 points earned)

**B = 80 - 89%** of the total percentage points (768 – 854 points earned)

**B- = 79.1 – 79.9%** of the total percentage points (759 – 767 points earned)

**C = 70 - 79%** of the total percentage points (672 – 758 points earned)

**D = 60 - 69%** of the total percentage points (576 – 671 points earned)

**F = Less than 60%** of the total percentage points (less than 576 points earned) or **failure to take Mandatory Final Exam and Comprehensive Problem**

The following are the different types assignment within the course

- **McGraw Hill Connect Homework:** All of your homework will be submitted in Connect by a link in Canvas.

**Homework Problems** which allow you to apply the concepts and use the accounting process to complete journal entries, and financial statements. You will have THREE attempts to do each question in the homework problem in McGraw Hill Connect, however each attempt you start over. Links will be enabled so you can go back and forth with the text. You will have 10 opportunities to check your work through each attempt in the problem; the correct answers can be accessed with the button after your last attempt so that you will know you have the correct answers before you move on to the next part. You may complete your homework assignments up to one week **late for a 10% reduction of credit for each day you are late**. After one week, you will not earn points for the assignment.

- **Submission Policy:** these assignments will be completed within the Connect online software by linking to them through Canvas. Your scores will be automatically imported into the Canvas Gradebook after the chapter closes. You can view your scores on the Connect Homework in the connect site at any time.
- **Non-Graded:** Note there are additional opportunities for you to learn the material, there are **Interactive presentations** that will allow you to see and explore the material, the **Learn Smart**, study and practice. There will be a series of (40 +/-; 30 Min) questions as assessment, where you refer to the reading. The Learn Smart is an

individual learning module and allows you to work on areas that you know the least about to increase your knowledge, and **Practice Problems** that you can use to practice the homework problems as they are worded in the textbook, these are great for review and exam practice. These assignments are for your personal gain and are not graded. However, they are highly encouraged

**Exams:** There are timed 120-minute exams for each unit within Connect and Canvas. You may enter the exam only once and it must be completed during that access. At the end of 120 minutes the exam will close and you will not be able to access it. The questions are **project based** (similar to your Connect Homework) and remember your time is limited. This is not the time to try to learn the material. **Exams open on Monday the week of the exam and close on Sunday**, this allows you to take the exam on a day that is most convenient for you. Your grade will show up in the gradebook after you have completed the exam, you may review the exam after it has closed. **I do not offer make up exams or extensions** considering the exam is open for one week and you can arrange your work, travel and personal schedule to accommodate the exam!!

**Forum posts:** This class will have required postings for each week. The postings will be done in the forum and required to be responded to (see Discussion Forum Requirements above for due dates and requirements) The forums will be based on news articles and resources related to accounting. This class will be much more enjoyable if you engage in the discussions and participate in our online learning environment. You are awarded points based on your critical response and answering the prompt. You are awarded points for your contribution to the discussion and responses to your classmates. Forum posts are part of your participation and attendance in the course.

**Comprehensive Problem:** The Comprehensive Problem is **mandatory**; and worth 15% of your grade. It will be similar to the homework, but one large continuation problem that covers multiple topics from throughout the course. **If you fail to complete the mandatory problem, you will receive an automatic "F"** in the course, even if you have earned a passing grade through completion of all other assignments and exams in the course.

**Final exam:** The final exam is **mandatory** and worth 20% of your course grade. It will be Multiple Choice, 50 questions, and cumulative. You will have 120 minutes to complete the exam and some questions will require you to make small calculations, etc. **If you fail to take the mandatory final exam, you will receive an automatic "F"** in the course, even if you have earned a passing grade through completion of all other assignments and exams in the course.

#### [Prerequisites/co-requisites/ recommended preparation](#)

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

#### [Student feedback policy](#)

##### **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 Redwoods 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.

### Proctored Exams

This course does not contain any proctored exams

## Institutional Policies

### Special accommodations statement (*\*required for online classes*)

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 accommodations, please see me or contact [Disability Services and Programs for Students](#). Students may make requests for alternative media by contacting DSPS based on their campus location:

- Eureka: 707-476-4280, student services building, 1<sup>st</sup> floor
- Del Norte: 707-465-2324, main building near library
- Klamath-Trinity: 530-625-4821 Ext 103

### Student Access (*\*required for online classes*)

These standards are required by federal regulation. 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, hyperlinks will use descriptive/meaningful phrases instead of URLs and audio files will include transcripts. All text will be formatted for use with screen readers and all course materials will be understandable without the use of color.

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

### Admissions deadlines & enrollment policies

#### Fall 2019 Dates

- *Last day to add a class: 8/23/19*
- *Last day to drop without a W and receive a refund: 9/6/19*
- *Census date: 9/9/19*
- *Last day to petition to graduate or apply for certificate: 10/31/19*
- *Last day for student-initiated W (no refund): 11/1/19*
- *Last day for faculty initiated W (no refund): 11/1/19*
- *Veteran's Day (all campuses closed): 11/11/19*
- *Fall break (no classes): 11/25/19 – 11/30/19*
- *Thanksgiving (all campuses closed): 11/28/19 – 11/29/19*
- *Final examinations: 12/14/19 – 12/20/19*
- *Semester ends: 12/20/19*
- *Grades available for transcript release: approximately 1/6/20*

Students who have experienced extenuating circumstances can complete & submit the **Excused Withdrawal Petition** to

request an Excused Withdrawal (EW) grade instead of the current Withdrawal (W) or non-passing (D, F & NP) grades. The EW Petition is available from the Admissions and Records Forms Webpage. Supporting documentation is required.

### Academic dishonesty

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. 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 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, the student 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. 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](#).

### Preferred Name in Canvas

Students have the ability to have an alternate first name and pronouns to appear in Canvas. Contact [Admissions & Records](#) to request a change to your preferred first name and pronoun. Your Preferred Name will only be listed in Canvas. It does not change your legal name in our records. See the [Student Information Update form](#).

### Canvas Information

If using Canvas, include navigation instructions, tech support information, what Canvas is used for, and your expectation for how regularly students should check Canvas for your class.

Log into Canvas at <https://redwoods.instructure.com>

Password is your 6 digit birth date

For tech help, email [its@redwoods.edu](mailto:its@redwoods.edu) or call 707-476-4160

### Technology skills, requirements, and 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](mailto:Cynthia-wilshusen@redwoods.edu).

Before contacting Redwoods Technical Support please visit the [Online Support Page](#). For password issues with Canvas, Web Advisor or your mycr.redwoods.edu email, contact [Technical Support](#) 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:

<https://connect.mheducation.com/class/c-wilshusen-bus1a---fall-2019>. For issues related to access McGraw Hill Connect, visit their tech support live site, you submit a live chat request: <http://mpss.mhhe.com/>

## Gender-Inclusive Language in the Classroom

College of the Redwoods aspires to create a learning environment in which all people feel comfortable in contributing their perspectives to classroom discussions. It therefore encourages instructors and students to use language that is gender-inclusive and non-sexist to affirm and respect how people describe, express, and experience their gender. Just as sexist language excludes women's experiences, non-gender-inclusive language excludes the experiences of individuals whose identities may not fit the gender binary, and/or who may not identify with the sex they were assigned at birth. Gender-inclusive/non-sexist language acknowledges people of any gender (for example, first year student versus freshman, humankind versus mankind, etc.), affirms non-binary gender identifications, and recognizes the difference between biological sex and gender expression.

Students have the ability to have an alternate first name and pronouns to appear in Canvas. Contact [Admissions & Records](#) to request a change to your preferred first name and pronoun. Your Preferred Name will only be listed in Canvas. It does not change your legal name in our records. See the [Student Information Update form](#).

## Emergency procedures / 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.

### Del Norte Campus Emergency Procedures

Please review the [Crescent City campus emergency map](#) for campus evacuation sites, including the closest site to this classroom (posted by the exit of each room). For more information see the [Redwoods Public Safety Page](#). 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 campus authorities.

### Klamath Trinity Campus Emergency Procedures

Please review the [campus emergency map](#) for evacuation sites, including the closest site to this classroom (posted by the exit of each room). For more information on Public Safety go to the [Redwoods Public Safety Page](#). It is the responsibility of College of the Redwoods to protect life and property from the effects of emergency situations within its own jurisdiction.

In the event of an emergency:

1. Evaluate the impact the emergency on your activity/operation and take appropriate action.
2. Dial 911, to notify local agency support such as law enforcement or fire services.
3. Follow established procedures for the specific emergency as outlined in the College of the Redwoods Emergency Procedure Booklet.
4. If safe to do so, notify key Klamath-Trinity Instructional Site administrators and personnel.
5. Do not leave site, unless it is necessary to preserve life and/or has been deemed safe by the person in command.
6. If safe to do so, move to the nearest evacuation point outside building (Pooky's Park), directly behind the Hoopa Tribal Education Building.

## Student Support Services

The following online resources are available to support your success as a student:

- [CR-Online](#) (Comprehensive information for online students)
- [Library Articles & Databases](#)
- [Canvas help and tutorials](#)
- [Online Student Handbook](#)

[Counseling and Advising](#) offers academic support and includes academic advising and educational planning

Learning Resource Center includes the following resources for students

- [Academic Support Center](#) for instructional support, tutoring, learning resources, and proctored exams.
- [Library Services](#) to promote information literacy and provide organized information resources.
- Multicultural & Diversity Center [waiting for hyperlink and Mission]
- Math Lab & Drop-in Writing Center

Special programs are also available for eligible students include

- [Extended Opportunity Programs & Services \(EOPS\)](#) provides financial assistance, support and encouragement for eligible income disadvantaged students at all CR locations.
- The TRiO Student Success Program provides eligible students with a variety of services including trips to 4-year universities, career assessments, and peer mentoring. Students can apply for the program in [Eureka](#) or in [Del Norte](#)
- The [Veteran's Resource Center](#) supports and facilitates academic success for Active Duty Military, Veterans and Dependents attending CR through relational advising, mentorship, transitional assistance, and coordination of military and Veteran-specific resources.
- Klamath-Trinity students can contact the CR KT Office for specific information about student support services at 530-625-4821
- The [Honors Program](#) helps students succeed in transferring to a competitive four-year school.