

## Course Information

Semester & Year: Summer 2020

Course ID & Section #: BUS-1A-V1004

Instructor's name: Byrne

Day/Time or \*Online: Online

Location or \*Online Online

Number of units: 4

## Instructor Contact Information

Office location or \*Online: Online

Office hours: By Appointment

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 requirement: Purchase access to McGraw-Hill's Connect website which includes access to an eBook version of "Financial Accounting: Information for Decisions, 7e"; ISBN 9781260417173. [materials, equipment or technology skills]

## 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 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.

## Evaluation & Grading Policy

12 LearnSmart Study Modules (10 best scores graded): 10 x 20 = 200 points

12 Homework Assignments (10 best scores graded): 10 x 20 = 200 points

3 Excel Projects 3 x 100 = 300 points

3 Tests: 3 x 100 = 300 points

Total Semester Points: 1,000

## Grading Scale

93%: A 90%: A- 87%: B+ 83%: B 80%: B- 77%: C+ 73%: C

70%: C- 60%: D <60%: F

## Online Learning Environment

You will use Canvas to communicate with one another, to post discussions and replies, questions and answers, to submit projects, and to view the grade book. You will use McGraw-Hill Connect to complete LearnSmart Study Modules, Homework Assignments, and Tests.

## Weekly Schedule

Each week will be divided up into two 3-day sections. The first section will start on Monday and end on Wednesday. The second sections will start on Thursday and end on Saturday. All assignments will open up one day before the section start-date (Sundays and Wednesdays) and will be due one day after the section end-date. Each section will be made up of a single chapter (12) or a test (3). For each chapter, you will complete a LearnSmart Study Module and a Chapter Homework Assignment. You will also work on three Excel Projects throughout the semester. Projects are due when tests are due.

## Zoom Sessions

I will hold optional Zoom sessions on Wednesdays and Saturdays from 9-11 am. Zoom sessions will be recorded and posted to Canvas. During Zoom sessions I will demonstrate homework problems, work on the excel project, and answer questions.

## Weekly Commitment

Each week, you will complete two sections (Monday – Wednesday & Thursday – Saturday). You will need to spend approximately 6-12 hours on this course, each section. Here is a recommended Schedule for each section:

1. Read and Outline each Chapter
2. Complete the Chapter LearnSmart Module
3. Practice the Chapter Demonstration Problems in the back of each Chapter
4. Complete the Chapter Homework Assignment
5. Work on the current Excel Project
6. Attend the Optional Zoom Session

## Assignments

- LearnSmart Study Modules will be completed online via McGraw-Hill's Connect.
- Homework assignments will be completed online via McGraw-Hill's Connect.
- You will complete three Microsoft Excel projects throughout the semester.
- The tests will be completed online using McGraw-Hill's Connect website. You can take the test at any point during the section (as long as you complete it by the due date). 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**

Elementary Algebra or equivalent Math Placement.

Recommended Prep: CIS-1

***\*ONLINE REQUIREMENTS - The following are required for online courses but are recommended for all (see \* in contents).***

### **Special Accommodations Statement**

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.

### **Student Feedback Policy**

I will provide feedback in all instances in which you miss points on any assignment. I may also provide feedback in certain instances when no points have been missed. You can expect to receive this feedback within 1-4 days, but usually within 24 hours.

### **Proctored Exams**

None

### **Student Accessibility Statement**

If you have a disability that results in educational limitations and require academic accommodations please contact Disabled Student Programs and Services (DSPS) to schedule an eligibility appointment: (707) 476-4280 / cheryl-krueger@redwoods.edu.