

Course Information

Semester & Year: Fall 2020

Course ID & Section #: Bus 1A Financial Accounting (K0090)

Instructor's name: Dove Byrne

[if synchronous] Day/Time of required meetings: N/A

[if in-person] Location: N/A

[if needed] Number of proctored exams: 0

Course units: 4

Instructor Contact Information

Office location or *Online: Online

Office hours: By Appointment

Phone number: N/A

Email address: dove.byrne@redwoods.edu

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.

Prerequisites/co-requisites/ recommended preparation

Elementary Algebra or equivalent Math Placement.

Accessibility

Students will have access to online course materials that comply with the Americans with Disabilities Act of 1990 (ADA), Section 508 of the Rehabilitation Act of 1973, and College of the Redwoods policies. Students who discover access issues with this class should contact the instructor.

College of the Redwoods is also committed to making reasonable accommodations for qualified students with disabilities. If you have a disability or believe you might benefit from disability-related services and accommodations, please contact your instructor or [Disability Services and Programs for Students](#) (DSPS). Students may make requests for alternative media by contacting DSPS based on their campus location:

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

During COVID19, approved accommodations for distance education classes will be emailed to the instructor by DSPS. In the case of face to face instruction, please present your written accommodation request to your instructor at least one week before the first test so that necessary arrangements can be made. Last-minute arrangements or post-test adjustments cannot usually be accommodated.

Support for online learners during COVID-19

In response to COVID-19, College of the Redwoods moved the majority of its courses online to protect health and safety. As the faculty and students adjust to this change, clear communication about student needs will help everyone be successful. Please let me know about any specific challenges or technology limitations that might affect your participation in class. I want every student to thrive.

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

2 Excel Projects 2 x 100 = 200 points

4 Tests: 2 x 100 = 400 points

Total Semester Points: 1,000

Admissions deadlines & enrollment policies

Fall 2020 Dates

- *Classes begin: 8/22/20*
- *Last day to add a class: 8/28/20*
- *Last day to drop without a W and receive a refund: 9/4/20*
- *Labor Day (all-college holiday): 9/7/20*
- *Census date: 9/8/20 or 20% into class duration*
- *Last day to petition to file P/NP option: 9/18/20*
- *Last day to petition to graduate or apply for certificate: 10/29/20*
- *Last day for student-initiated W (no refund): 10/30/20*
- *Last day for faculty initiated W (no refund): 10/30/20*
- *Veteran's Day (all-college holiday): 11/11/20*
- *Fall break (no classes): 11/23/20-11/28/20*
- *Thanksgiving (all-college holiday): 11/25/20-11/27/20*
- *Final examinations: 12/12/20-12/18/20*
- *Semester ends: 12/18/20*
- *Grades available for transcript release: approximately 1/8/21*

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](#).

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 inclusive and respectful.

Setting Your 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 8 digit birth date

For tech help, email its@redwoods.edu or call 707-476-4160

Canvas Help for students: <https://www.redwoods.edu/online/Help-Student>

Canvas online orientation workshop: <https://www.redwoods.edu/online/Home/Student-Resources/Canvas-Resources>

Community College Student Health and Wellness

Resources, tools, and trainings regarding health, mental health, wellness, basic needs and more designed for California community college students, faculty and staff are available on the California Community Colleges [Health & Wellness website](#).

[Wellness Central](#) is a free online health and wellness resource that is available 24/7 in your space at your pace.

Students seeking to request a counseling appointment for academic advising or general counseling can email counseling@redwoods.edu.

Emergency procedures / Everbridge

College of the Redwoods has implemented an emergency alert system called Everbridge. In the event of an emergency on campus you will receive an alert through your personal email and/or phones. Registration is not necessary in order to receive emergency alerts. Check to make sure your contact information is up-to-date by logging into WebAdvisor <https://webadvisor.redwoods.edu> and selecting 'Students' then 'Academic Profile' then 'Current Information Update.'

Please contact Public Safety at 707-476-4112 or security@redwoods.edu if you have any questions. For more information see the [Redwoods Public Safety Page](#).

In an emergency that requires an evacuation of the building anywhere in the District:

- 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.

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](#).

Eureka 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 has on your activity/operation and take appropriate action.
2. Dial 911, to notify local agency support such as law enforcement or fire services.
3. Notify Public Safety 707-476-4111 and inform them of the situation, with as much relevant information as possible.
4. Public Safety shall relay threat information, warnings, and alerts through the Everbridge emergency alert system, Public address system, and when possible, updates on the college website, to ensure the school community is notified.
5. Follow established procedures for the specific emergency as outlined in the College of the Redwoods Emergency Procedure Booklet, (evacuation to a safe zone, shelter in place, lockdown, assist others if possible, cooperate with First Responders, etc.).
6. If safe to do so, notify key administrators, departments, and personnel.
7. Do not leave campus, unless it is necessary to preserve life and/or has been deemed safe by the person in command.

Klamath Trinity Campus Emergency Procedures

Please review the responsibilities of, and procedures used by, the College of the Redwoods, Klamath-Trinity Instructional Site (KTIS) to communicate to faculty, staff, students and the general public during an emergency. It is the responsibility of College of the Redwoods, Klamath-Trinity Instructional Site (KTIS) to protect life and property from the effects of emergency situations within its own jurisdiction.

1. In the event of an emergency, communication shall be the responsibility of the district employees on scene.
 - a. Dial 911, to notify local agency support such as law enforcement or fire services.
 - b. If safe to do so, notify key administrators, departments, and personnel.
 - c. If safe to do so, personnel shall relay threat information, warnings, to ensure the school community is notified.
 - d. Contact Jolene Gates 530-625-4821 to notify of situation.
 - e. Contact Hoopa Tribal Education Administration office 530-625-4413
 - f. Notify Public Safety 707-476-4111.
2. In the event of an emergency, the responsible district employee on scene will:
 - a. Follow established procedures for the specific emergency as outlined in the College of the Redwoods Emergency Procedure Booklet.
 - b. Lock all doors and turn off lights if in lockdown due to an active shooter or similar emergency.
 - c. Close all window curtains.

- d. Get all inside to safe location Kitchen area is best internal location.
- e. If a police officer or higher official arrives, they will assume command.
- f. Wait until notice of all is clear before unlocking doors.
- g. If safe to do so, move to the nearest evacuation point outside building (Pooky's Park), directly behind the Hoopa Tribal Education Building.
- h. Do not leave site, unless it has been deemed safe by the person in command. Student Support Services (required for online classes)

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](#) offers assistance to students in need of professional counseling services such as crisis counseling.

Learning Resource Center includes the following resources for students

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

College of the Redwoods · Bus 1A Financial Accounting (K0090) · Fall 2020 Syllabus

Instructor: Dove Byrne, MBA

Location & Time: Online

Email: dove-byrne@redwoods.edu

Optional Zoom Session: Wed 9-11 AM

Course Materials:

- Required—Purchase access to McGraw-Hill’s Connect website which includes access to an eBook version of “Financial Accounting: Information for Decisions, 7e”; ISBN 9781260417173.
- Optional—Purchase a loose-leaf physical-copy of “Financial Accounting: Information for Decisions, 8e; John J. Wild; ISBN 9781260417197. If you purchase the Connect Access Code from McGraw-Hill you will receive an email with the option to purchase the loose-leaf-copy at a significant discount.

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.

Course Learning Outcomes:

Upon successful completion of this course (grade of C or above), students will be able to do the following:

5. Explain and apply Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadsheets.
6. Distinguish between cash and accrual accounting, balance sheets, income statements, and statements of cash flows.
7. Construct and analyze transactions records, internal controls, financial statements, and financial ratios using spreadsheets.
8. Identify the ethical implications in financial reporting and apply strategies for addressing them.

Course Objectives & Structure:

Accounting is the common language of organizations: businesses, not-for-profits, or governments. The basic principles of accounting provide a common ground for communication. The objective of this course is for you to learn, understand and to apply those basic principles. In addition to specific accounting curriculum objectives identified in the Course Outline, broad course objectives include the development of learning, thinking, communication and teamwork skills. In accounting, new concepts build on those that have been learned before. Therefore, it is essential you keep current in this course. You will be required to communicate your knowledge clearly by completing assignments and assessments.

Evaluation, Assignments & Grading Scale:

12 LearnSmart Study Modules (10 best scores graded): $10 \times 20 = 200$ points

12 Homework Assignments (10 best scores graded): $10 \times 20 = 200$ points

2 Excel Projects $2 \times 100 = 200$ points

4 Tests: $2 \times 100 = 400$ 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 questions and answers, to submit projects, and to view the grade book. Each week, I will post Announcements on Canvas that will detail the work you must complete, as well as provide you with supplemental instructional material. You will use McGraw-Hill Connect to complete LearnSmart Study Modules, Homework Assignments, and Tests. Zoom will be used to facilitate weekly discussions and the completion of homework and projects.

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 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

Our weeks will run Saturday through Friday (except Finals Week, which will end on Thursday). You will need to spend 12-24 hours on this course, each week. It is recommended that you complete the following:

1. Read the Weekly Announcements
2. Study and Outline each Chapter
3. Complete the Chapter LearnSmart Module
4. Practice the Chapter Demonstration Problems in the back of each Chapter
5. Complete the Chapter Homework Assignment
6. Work on the current Excel Project
7. 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 Microsoft Excel projects throughout the semester.
- The tests will be completed online using McGraw-Hills 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.

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.

Academic Misconduct

Cheating, plagiarism, collusion, abuse of resource materials, computer misuse, fabrication or falsification, multiple submissions, complicity in academic misconduct, and/ or bearing false witness will not be tolerated. Violations will be dealt with according to the procedures and sanctions proscribed by the College of the Redwoods. Students caught plagiarizing or cheating on exams will receive an "F" in the course. The student code of conduct is available on the College of the Redwoods website at:

<http://redwoods.edu/District/Board/New/Chapter5/AP%205500%20Conduct%20Code%20final%2002-07-2012.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 homepage. 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.

Schedule & Due Dates

Bus 1A Schedule						
Week	Dates	Topic	LearnSmart	Homework	Project	
1	8/22 8/28	1	√	√	√	
2	8/29 9/4	2	√	√		
3	9/5 9/11	3	√	√		
4	9/12 9/18	Test #1 (Ch 1-3)				
5	9/19 9/25	4	√	√		
6	9/26 10/2	5	√	√		
7	10/3 10/9	6	√	√		Project 1 Due 10/9
8	10/10 10/16	Test #2 (Ch 4-6)				
9	10/17 10/23	7	√	√	√	
10	10/24 10/30	8	√	√		
11	10/31 11/6	9	√	√		
12	11/7 11/13	Test #3 (Ch 7-9)				
13	11/14 11/20	10	√	√		
Fall Break (11/21 - 11/27)						
14	11/28 12/4	11	√	√		
15	12/5 12/11	12	√	√	Project 2 Due 12/11	
16	12/12 12/17*	Test #4 (Ch 10-12)				
*Short Week (6 Days)						

* Content is subject to change at instructor's discretion.

