

Course Information

Semester & Year: Fall 2020
Course ID & Section #: BUS-1B-V0092
Instructor's name: Cynthia Wilshusen
Day/Time or *Online: Fully Online
Location or *Online: Online using Canvas LMS
Number of units: 4

Instructor Contact Information

Office location or *Online: Zoom Office hours
Office hours: Monday 7:30 – 8:30 pm
Phone number: N/A
Email address: Cynthia-wilshusen@redwoods.edu

Required Materials

Textbook Title: Financial and Managerial Accounting
Edition: 8 th Edition
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 of your practical assignments and tests will be submitted to me via the assignment submission. 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.

Technology Requirements (computer, other hardware, and software)

- McGraw Hill Account (established through Canvas)
- [ConferZoom \(for instructor conference requests\)](#)
- [Adobe reader](#)
- [Java](#)

Technology 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.
- Before contacting 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: <http://connect.mheducation.com/class/c-wilshusen-bus-1a---sp19-cr>. For issues related to access McGraw Hill Connect, visit their tech support live site, you submit a live chat request: <http://mpss.mhhe.com/>

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)

- 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.
- Identify and illustrate issues relating to long-term asset acquisition, use, cost allocation, and disposal.
- Distinguish between capital and revenue expenditures.
- 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.
- 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) & Quizzes (10 pts each)	420
Comprehensive Problem (Mandatory)	200
Final (Mandatory and must earn a passing grade)	100
Total	1080

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 (972 – 1080 points earned)

A- = 89.1 – 89.9% of the total percentage points (961 – 971 points earned)

B = 80 - 89% of the total percentage points (864 – 960 points earned)

B- = 79.1 – 79.9% of the total percentage points (853 – 863 points earned)

C = 70 - 79% of the total percentage points (756 – 852 points earned)

D = 60 - 69% of the total percentage points (648 – 755 points earned)

F = Less than 60% of the total percentage points (less than 648 points earned) or failure to take Mandatory Final Exam and Comprehensive Problem

Prerequisites/co-requisites/ recommended preparation

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

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 [Disability Services and Programs for Students](#). Students may make requests for alternative media by contacting DSPS at 707-476-4280.

[Student feedback policy](#)

Connect assignments are automatically graded and you are provided instant feedback, grades from Connect will be transferred into Canvas Gradebook and available for viewing within 48 hours following the assignment late submission due date. Quizzes, Exams are automatically graded and valuable for viewing in Canvas the Monday after they close. Writing assignments and participation are graded manually by your instructor and will be completed within 48 hours after the final submission deadline. It is advised that you periodically check your grade and report any missing points or questions as soon as possible to ensure you earn proper credit. **Note** if you do not attempt an assignment in Connect or fail to submit the assignment it will delay your score being transferred or graded properly; please make sure you **submit all work on time!**

[Proctored Exams](#)

This course does not contain proctored exams.

[Student Accessibility Statement and Academic Support Information](#)

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, and audio files will include transcripts. Text will be formatted for use with screen readers. All course materials will be understandable without the use of color. Hyperlinks will use descriptive and meaningful phrases instead of URLs.

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