

## Course Information

Semester & Year: Spring 2021

Course ID & Section #: V0413

Instructor's name: Michael Dennis

Course units: 4

## Instructor Contact Information

Office location: Humanities Building, Room 108A

Office hours: By appointment

Phone number: 707 476 4367 – But please use the Canvas messaging system whenever possible.

Email address: [michael-dennis@redwoods.edu](mailto:michael-dennis@redwoods.edu) -- But please use the Canvas messaging system whenever possible.

Between 9 am Monday and 5 pm Friday, I will usually respond to Canvas messages within 24 hours. Between 5 pm Friday and 9 am Monday and on official College holidays, I may be slower to respond.

## Catalog Description

**A study of how managers use accounting information in decision-making, planning, directing operations and controlling. This course focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. The course includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments.**

## Course Student Learning Outcomes (*from course outline of record*)

1. Explain and apply managerial accounting concepts and methods for financial statement analysis.
2. Apply CVP analysis to analyze the relationship among cost, volume, and profit.
3. Prepare a master budget and relate the budget to planning and control.
4. Explain and apply different cost accounting methods to calculate costs and analyze cost variances
5. Make managerial decisions using relevant information.
6. Use a spreadsheet to solve problems related to management accounting.

## Prerequisites/co-requisites/ recommended preparation

This is a transfer-level class that assumes students have college-level reading and writing skills. Students who do not possess those skills are likely to find this course very difficult.

## Textbook:

The required textbook for this class is Financial and Managerial Accounting, 8<sup>th</sup> Edition, John Wild and Ken Shaw, ISBN: 978-1-260-58119-5. You will need access to the McGraw-Hill Connect system. If you took Bus 1A in Fall 2020, you may be able to continue using your access from that class. Otherwise, you'll need to purchase a textbook bundle that includes access to the Connect system.

## 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, 1<sup>st</sup> 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

There will be 1000 points possible over the course of the semester. Class grades will be assigned based on the following cut-offs: 930 is an A, 900 is an A-, 870 is an B+, 830 is a B, 800 is a B-, 770 is a C+, 700 is a C and 600 is a D. You will earn these points through:

Connect Quizzes: (Over 420 points possible, thus about 42% of your final grade.) These will be mostly multiple choice and numerical quizzes. You will get unlimited attempts on each quiz. Unless otherwise noted, there will be a Connect quiz due every Sunday night at 11:55 pm. The late penalty for Connect quizzes is 1% per hour late.

Weekly Homework: (Over 480 points possible, thus about 48% of your final grade.) We will have 13 weekly homework assignments worth 40 points each. Unless otherwise noted, there will be a homework assignment due every Sunday night at 11:55 pm. The late penalty for homework is 10 points per day or fraction thereof.

Participation: (Up to 10 points possible per week for up to 10 weeks, so 100 points possible, thus 10% of your final grade). Each week, you'll have two options for class participation – the Canvas discussion forums or attending a Zoom discussion.

- Option A: By 9 am Monday each week, I will post one or more discussion prompts to a weekly discussion forum. Your response to my initial question will be worth up to 4 points and is due **by midnight Wednesday**. Responding to a classmate's initial post will be worth up to 3 points per response and your responses are due **by midnight on Sunday**.
- Option B: (Experimental) I will experiment with hosting two Zoom discussion sessions per week. This will be a discussion, not a lecture. You can earn 5 points by attending one of the sessions. You can upgrade that to 10 points by actively participating in the session. You can show evidence that you prepared for the discussion by attempting the week's Canvas quizzes and bringing questions about parts of the quiz that were tricky for you. You can also

show evidence that you prepared by looking at the questions in the discussion forum and coming prepared to discuss those verbally.

Right now, I am planning on the sessions to be 6 - 7 pm Wednesday evenings. If not many students are interested in this option, I may reschedule these sessions or abandon this option. Admissions deadlines & enrollment policies

### **Admissions deadlines & enrollment policies**

#### Spring 2020 Dates

- *Classes begin: 1/16/21*
- *MLK Jr. Birthday (all campuses closed): 1/18/21*
- *Last day to add a class: 1/22/21*
- *Last day to drop without a W and receive a refund: 1/29/21*
- *Census date: 2/01/21 or 20% into class duration*
- *Last day to petition to file P/NP option: 2/12/21*
- *Lincoln's Birthday (all campuses closed): 2/12/21*
- *President's Day (all campuses closed): 2/15/21*
- *Last day to petition to graduate or apply for certificate: 3/04/21*
- *Spring Break (no classes): 3/15/21 – 3/20/21*
- *Last day for student-initiated W (no refund): 4/02/21*
- *Last day for faculty-initiated W (no refund): 4/02/21*
- *Final examinations: 5/08/21 – 5/14/21*
- *Semester ends: 5/14/21*
- *Grades available for transcript release: approximately 5/31/21*

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](mailto: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](mailto: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](mailto: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