

## **Course Information**

Semester & Year: Fall 2021

Course ID & Section #: Bus 1A Financial Accounting (E2066)

Instructor's name: Dove Byrne

[if synchronous] Day/Time of required meetings: M & W @ 11:40 am – 2:50 pm

[if in-person] Location: Eureka Main Campus, LRC 105

[if needed] Number of proctored exams: N/A

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)***

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

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.

Recommended Prep: CIS-1

## **Course Objectives & Structure:**

### **Grading Scale:**

93%: A 90%: A- 87%: B+ 83%: B 80%: B- 77%: C+ 73%: C  
70%: C- 60%: D <60%: F

### **LearnSmart Study Modules:**

LearnSmart Study Modules will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded. You must complete all of the questions to get full credit. You have unlimited attempts.

### **Homework:**

Homework will be completed online via McGraw-Hill's Connect. Your ten best scores will be graded. You have unlimited attempts. After each attempt, you can view a report that will show your answers, the correct answers, and how the answers were calculated. When you begin a new attempt, you will receive the same homework problems but with different amounts.

### **Projects:**

You will complete weekly projects using Microsoft Excel (free to CR students). Your ten best scores will be graded.

### **Tests:**

The four tests will be completed online using McGraw-Hills Connect website. Once you start the exam, you must complete it within 3 hours. Test will be take-home, and we will not meet during testing weeks.

### **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:

<https://www.redwoods.edu/Portals/58/Housing/2017-18%20Housing%20Application/24%202017-2018%20Student%20Code%20AP%205500.April%202016.pdf?ver=2017-04-26-152100-227>.

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.

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**Schedule:**

Week	Class Meetings		Topic	LearnSmart	Homework	Project	Due Dates
1	23-Aug	25-Aug	Chapter 1	√	√	√	29-Aug
2	30-Aug	1-Sep	Chapter 2	√	√	√	5-Sep
3	6-Sep	8-Sep	Chapter 3	√	√	√	12-Sep
4	13-Sep	15-Sep	Test #1	Test (Chapters 1-3)			19-Sep
5	20-Sep	22-Sep	Chapter 4	√	√	√	26-Sep
6	27-Sep	29-Sep	Chapter 5	√	√	√	3-Oct
7	4-Oct	6-Oct	Chapter 6	√	√	√	10-Oct
8	11-Oct	13-Oct	Test #2	Test (Chapters 4-6)			17-Oct
9	18-Oct	20-Oct	Chapter 7	√	√	√	24-Oct
10	25-Oct	27-Oct	Chapter 8	√	√	√	31-Oct
11	1-Nov	3-Nov	Chapter 9	√	√	√	7-Nov
12	8-Nov	10-Nov	Test #3	Test (Chapters 7-9)			14-Nov
13	15-Nov	17-Nov	Chapter 10	√	√	√	21-Nov
Fall Break							
14	29-Nov	1-Dec	Chapter 11	√	√	√	5-Dec
15	6-Dec	8-Dec	Chapter 12	√	√	√	12-Dec
16	13-Dec	-	Test #4	Test (Chapters 10-12)			16-Dec

Note: We will not meet as a class during highlighted weeks above.

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

## Accessibility

College of the Redwoods is 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

If you are taking online classes DSPS will email approved accommodations for distance education classes to your instructor. In the case of face-to-face instruction, please present your written accommodation request to your instructor at least one week before the needed accommodation so that necessary arrangements can be made. Last minute arrangements or post-test adjustments usually cannot be accommodated.

## Student Support

Good information and clear communication about your needs will help you be successful. Please let your instructor know about any specific challenges or technology limitations that might affect your participation in class. College of the Redwoods wants every student to be successful.

## Evaluation & Grading Policy

[Should include info such as final grade calculations, rubrics, late assignment policy, and other grading practices]

## Admissions deadlines & enrollment policies

Fall 2021 Dates

- *Classes begin: 8/21/21*
- *Last day to add a class: 8/27/21*
- *Last day to drop without a W and receive a refund: 9/03/21*
- *Labor Day Holiday (all campuses closed): 09/06/21*
- *Census date: 9/07/21 or 20% into class duration*
- *Last day to petition to graduate or apply for certificate: 10/28/21*
- *Last day for student-initiated W (no refund): 10/29/21*
- *Last day for faculty-initiated W (no refund): 10/29/21*
- *Veteran's Day (all campuses closed): 11/11/21*
- *Fall Break (no classes): 11/22/21 – 11/26/21*
- *Thanksgiving Holiday (all campuses closed): 11/24/21 – 11/26/21*
- *Final examinations: 12/11/21 – 12/17/21*

- *Last day to petition to file P/NP option: 12/17/21*
- *Semester ends: 12/17/21*
- *Grades available for transcript release: approximately 01/07/22*

## **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. This 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 emergencies 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 services to eligible income disadvantaged students including: textbook award, career academic and personal counseling, school supplies, transportation assistance, tutoring, laptop, calculator and textbook loans, priority registration, graduation cap and gown, workshops, and more!
- 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