

Course Information

Semester & Year: Spring 2026
Course ID & Section #: BUS 180 V0479
Instructor's name: Cynthia Wilshusen
Day/Time of required meetings: Fully Online
Location: Canvas - Online
Number of proctored exams: 0
Course units: 3

Instructor Contact Information

Office location or *Online: Online Zoom
Office hours: By Appointment use [booking link](#)
Phone number: Zoom or Canvas Email
Email address: Cynthia-wilshusen@redwoods.edu

Catalog Description

A course introducing the concepts of bookkeeping. The correct posting of business transactions and the creation of financial reports and payroll for small businesses will be emphasized.

Course Student Learning Outcomes

- Demonstrate the competencies of a payroll clerk or supervised bookkeeper
- Accurate record transactions in the financial records of a business.
- Manage and conduct basic analyses of the payroll and financial records of a business on a cash or accrual basis.

Prerequisites / Co-requisites / Recommended Preparation

ENGL150 - Precollegiate Reading and Writing: Students must be ENGL-1A ready 1. Developing thesis-driven arguments. 2. Critically read and respond to argumentative texts. 3. Use feedback to support reflective learning, academic inquiry, reading, writing, revision, grammar, and proofreading skills. 4. Apply basic grammar and punctuation rules.

Advisory: CIS100 - Basic Computer Skills: Basic computer literacy and ability to use a word processing program to produce simple printed documents are recommended to be successful in this course

Required Materials

College Accounting, Chapters 1- 9
by James A. Heintz; Robert W. Parry
23rd Edition

Available to purchase on the first day of class from within your Canvas course!
Do not purchase outside the Canvas Course.

Educational Accessibility & Support

College of the Redwoods is committed to providing reasonable accommodation for qualified students who could benefit from additional educational support and services. You may qualify if you have a physical, mental, sensory, or intellectual condition which causes you to struggle academically, including but not limited to:

- Mental health conditions such as depression, anxiety, PTSD, bipolar disorder, and ADHD
- Common ailments such as arthritis, asthma, diabetes, autoimmune disorders, and diseases
- Temporary impairments such as a broken bone, recovery from significant surgery, or a pregnancy-related disability
- A learning disability (e.g., dyslexia, reading comprehension), intellectual disability, autism, or acquired brain injury
- Vision, hearing, or mobility conditions

Available services include extended test time, quiet testing environments, academic assistance and tutoring through the [LIGHT Center](#), counseling and advising, alternate formats of course materials (e.g., audio books, braille, E-texts), assistive technology, learning disability assessments, approval for personal attendants, interpreters, priority registration, on-campus transportation, adaptive physical education and living skills courses, and more. If you believe you might benefit from disability- or health-related services and accommodations, please contact [Student Accessibility Support Services \(SASS\)](#). If you are unsure whether you qualify, please contact Student Accessibility Support Services (SASS) for a consultation: sass@redwoods.edu.

Eureka: 707-476-4280, Student Services building, first floor SS113

Del Norte: 707-465-2353, main building, near the Library

Klamath-Trinity: 707-476-4280

Student Support Services

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.

The following online resources are available to support your success as a student:

- [CR-OnlineLinks to an external site.](#) (Comprehensive information for online students)
- [Library Articles & DatabasesLinks to an external site.](#)
- [Canvas help and tutorialsLinks to an external site.](#)
[Links to an external site.](#)
- [Online Tutoring Resources](#)

To learn more about the resources available to you, click on a title bar below, or click the down arrow to expand them all.

Klamath-Trinity students can contact the CR KT Office for specific information about student support services at 530-625-4821

Community College Student Health and Wellness

If you are in distress or are with someone at risk right now, call the National Suicide Prevention Lifeline at 1-800-273-TALK (8255) or TEXT 741-741

Timely Care

When you're feeling under the weather physically or distressed mentally, you can find the help you're looking for in just a few quick taps. Students can schedule an appointment anytime via phone, video, and chat. Visit [TimelyCARE](#).

Mental Health Counseling

Students should text, email, or fax Shawna Bell directly for scheduling and/or services.

Contact info

Text: 707-496-2856

Email: shawnabmft@gmail.com

Fax: 707-237-2318 (voicemail can be left via fax)

Wellness Central

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 [Wellness](#)

Central.

Counseling

[Counseling & Advising](#) can assist students in need of academic advising and professional counseling services. Visit the Welcome Center in the lower level of the student services building Monday –Friday 9am – 4pm (during the semester, summer hours may vary).

Basic Needs Center

[The Basic Needs Center](#) provides for the health and safety of students by providing access to healthy food, financial resources, and referrals to safe and secure housing. Students can also [submit a request for services and information](#) online.

Contact info

Phone: 707-476-4153

Email: the-grove@redwoods.edu

Learning Resource Center

Learning Resource Center includes the following resources for students:

- [Library Services](#) to promote information literacy and provide organized information resources.
- [Multicultural & Diversity Center.](#)
- [Academic Support Center.](#) – offers tutoring and test proctoring for CR students.
- [Student Tech Help.](#) – provides students with assistance around a variety of tech problems.

Extended Opportunity Programs & Services (EOPS)

[Extended Opportunity Programs & Services \(EOPS\)](#) provides services to eligible income disadvantaged students including: textbook awards, grants, career academic and personal counseling, transportation assistance, tutoring, laptop, calculator and textbook loans, priority registration, graduation cap and gown, workshops, and more!

TRiO Student Success Program

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](#).

Veterans Resource Center

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.

CalWORKS

[CalWORKs](#)– California Work Opportunity & Responsibility to Kids (CalWORKs). Provides supportive services to student parents with children under the age of 18, who are receiving cash assistance (TANF benefits), to become self-sufficient. Services include: transportation assistance, basic student supplies, tutoring, priority registration, laptop and calculator loans, career, academic, and personal counseling, and more!

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)	90
Quizzes	90
Homework Assignments	180
Midterm and Final	300
Total	660

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 (594 – 660 points earned)

A- = 89.1 – 89.9% of the total percentage points (588 – 593 points earned)

B = 80 - 89% of the total percentage points (528 – 587 points earned)

B- = 79.1 – 79.9% of the total percentage points (522 – 527 points earned)

C = 70 - 79% of the total percentage points (462 – 521 points earned)

D = 60 - 69% of the total percentage points (396 – 461 points earned)

F = Less than 60% of the total percentage points (less than 396 points earned)

Course Activities

The following are the different types of assignments within the course:

- **Discussion posts (Class Participation):** This class will have active engagement each The postings will be done in the forum and required to be responded to. The forums will be based on topics related to the weekly content, and you are invited to share your experience and connection to the material through a written response. This class will be much more enjoyable if you engage in discussions and participate in our online learning environment. You are awarded points based on your critical thinking response and engagement by answering the prompt. You are awarded points for your contribution to the discussion and responses to your classmates. Forum posts are part of your participation and attendance in the course. Forums will open on Saturday and first replies are due on Thursday and replies on Sunday.
- **CNOW Chapter Assignment:** These assignments are within Cengage our online portal that offer a series of questions and scenarios to check understanding of the topic Each worth 20 points, and 9 throughout the course. CNOW assignments will be due the Monday following the week of coverage.
- **Quizzes:** There will be quizzes administered in Canvas, worth 10 points each, will open on Saturday and close the following Sunday.
- **Exams:** There will be two midterms and final exam online in Canvas. They are timed 120-minute exams. You may enter the exam only once and it must be completed during that at the end of 120 minutes the exam will close and you will not be able to access it. The questions are **objective and written** and remember your time is limited. **Exams open on Saturday the week of the exam and close on Friday**, this allows you to take the exam on a day that is most convenient for you. Your grade will show up in the gradebook after you have completed the exam, you may review the exam after it has closed. **Exams will be noted on the calendar, and** considering the exam is open for one week you should arrange your work, travel and personal schedule to accommodate the exam!!

Student feedback policy

Regular Effective Contact and Substantive Interaction

Will be met through weekly instructor initiated threaded discussion forums; weekly announcements to students; timely and effective feedback on student assignments; email, phone or messaging to individuals; and office hours which may be asynchronous or synchronous.

- The best way to contact me is to use Canvas Discussions, and Redwoods email. I check my forums and email every day when possible.
- I will generally respond within 24 During rare occasions in the semester when things are busy or in the event of personal/family emergencies the response time could be increased to 48 hours.
- If you have questions, I encourage you to post them on Discussion Boards, for more private matters use email. I

will respond as quickly as I can, and I will try to get you an answer as soon as I am online again. I am generally online Monday through Friday multiple times a day, and I do not check or respond to emails or discussion posts on the weekends.

- Assignments and Presentations will be given specific feedback
- Exam feedback will be delayed until the exam has closed and will be available the following morning. I will personally grade discussion posts, writing assignments and will provide feedback within 48 hours after the due date.
- There will be multiple discussion opportunities in the course, and your participation is encouraged and graded. I will also occasionally participate in these discussion opportunities, my role will be to help facilitate the conversation, redirect if we get off course and provide guidance to other questions asked. I will respond to as many as I can, however I may not respond to all posts during a time I often post a summary post with comments and reflection I observed during the collaboration.

Fake Student Policy

Fraudulent enrollments are on the rise. To ensure that real students can get seats in the class, no shows will be dropped in the middle of the first week of classes. Also, if you are suspected of being a bot, you will be dropped from the class. If you have been dropped but are a real student, please contact your instructor right away to be reinstated in the class.

Spring 2026 Dates

Important Academic Dates

Date	To Remember
January 17	Classes begin
January 19	All College Holiday - Martin Luther King Jr Birthday
January 30	Last Day to Drop w/out a "W" and receive full refund
February 01	Last Day to Add
February 01	Last Day to Drop w/out a "W" no refund
February 02	Census Date (20% of class)
February 13 – February 16	All College Holiday - Lincoln and Presidents Day
March 16 – March 20	No Classes (Spring Break)
March 31	All College Holiday – Cesar Chavez Day
April 02	Last Day to Petition to Graduate & Petition for Certificate
April 03	Last Day for Student/Faculty Withdrawal
May 9 – May 15	Final Examinations
May 15	Semester Ends
May 22	Grades Due
May 29	Grades Available for Transcript Release (approximate)

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](#).

AI Use Class Policy

The use of generative AI is **conditionally authorized** for use to complete some assignments as noted in this course. Only certain assignments in this course will allow the use of generative AI (GenAI) tools, as designated by the instructor. Any such use must be appropriately acknowledged and cited. For all other assignments, GenAI use is not permitted. Any such use must be appropriately acknowledged and cited. Plagiarism is unethically paraphrasing and/or presenting someone else's words, writing, images, solutions, or ideas as if they are one's own without citing and/or quoting the original source material, and this includes work produced with the use of generative A.I. (GenAI) tools. Please note that large language model GenAI tools frequently provide users with incorrect information, tend to make up or "hallucinate" incorrect facts and fake citations, generate contradictory statements, incorporate copyrighted material without appropriate attribution, perpetuate implicit biases, and sometimes integrate or report offensive concepts, products, or images. Students will be responsible for any inaccurate, biased, offensive, or otherwise unethical content they submit regardless of whether it originally comes from them or GenAI. It is each student's responsibility to assess the validity and applicability of any GenAI output that is submitted. Use of GenAI tools to produce work without authorization and/or appropriate acknowledgment or citation may be considered academic misconduct. Different classes at College of the Redwoods may implement different A.I. usage policies, and it is the student's responsibility to be informed of and conform to the expectations for each course.

Citing Use of AI Tools

If students use GenAI tools for any authorized assignments, **the specific tool used** (e.g., ChatGPT, Gemini, Claude), the **prompt entered**, and a **brief summary** of how the output was used must be **cited clearly in a footnote, endnote, or in-text** note. A sample citation format will be provided in the course materials. Failure to provide proper citation, even for permitted use will be treated as a violation of academic honesty standards.

Unauthorized Use and Penalties

Use of GenAI tools on assignments where their use is not explicitly allowed constitutes unauthorized aid and will be treated as academic misconduct. Depending on the nature and extent of the misuse, this may result in:

- A zero on the assignment;
- A written academic dishonesty warning;
- Referral to the Dean of Students for further disciplinary action;
- Failing the course in cases of repeated or severe violations.

Use in Discussions

Students may use GenAI tools to assist in researching or understanding discussion topics but must not submit AI-generated content as their own post. All discussion contributions must reflect original student thought, clearly demonstrating the student's personal engagement, reflection, and application of accounting concepts. Posts that appear overly generic, lack individual voice, or rely on unacknowledged AI content will be flagged for review and may receive reduced or zero credit.

Impact on Learning and Engagement

Overreliance on GenAI tools can hinder deep learning, especially in a subject like accounting that requires problem-solving, ethical judgment, and application of professional standards. Students who substitute AI responses for their own thinking may:

- Miss key foundational skills needed for exams, certifications, or real-world practice;

- Limit their ability to connect personally with course material and class discussions;
- Undermine their professional credibility in future collaborative or ethical decision-making scenarios.

Students are encouraged to use AI tools critically and ethically, with the primary goal of enhancing their understanding not replacing their reasoning.

Guidance for Students Without AI Access

The **use of generative AI is optional**, not required, for completing any assignment in this course. All assignments can be successfully completed by referring to the course lectures, assigned textbook readings, instructor guidance, and reputable internet sources.

Students who do not have access to generative AI tools due to cost, technology limitations, or personal choice **will not be at a disadvantage**. Any task that allows the use of GenAI also has a non-AI pathway that supports the same learning objectives.

If you have questions about assignment expectations or need help identifying appropriate research tools, please reach out to me. Support will be provided to ensure that all students, regardless of AI access, are fully equipped to succeed.

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.

DEIA+A Commitment Statement

Each of us is responsible for creating and maintaining inclusive environments. Inclusive environments require us to work to identify, examine, and limit the ways our implicit social biases impact our actions. Learning can happen when diversity and individual differences are understood, respected, appreciated & recognized as a source of strength, benefit and resource. Incidents of bias, discrimination, and microaggressions do occur, whether intentional or unintentional. These things contribute to creating unwelcoming environments for individuals and groups at our college. CR encourages anyone who experiences or observes environments at our college that become unfair or hostile on the basis of peoples' identities to speak out for justice and support. Speaking out can take place within the moment of the incident or after the incident has passed. Anyone can share these experiences with a trusted CR faculty/staff/administrator, or by using the following CR resources: [Unlawful Discrimination Complaint Form](#); [Non-Academic Complaint](#); [Title IX](#); [Grade Change](#)

Canvas

Canvas is used as our learning platform. You will be logging into our learning space multiple times a week to gain access to your textbook, online lectures, videos, resources and course engagement. It is important that you log in at least three times a week to keep up with the course interactions and reviewing course material.

Log into Canvas at [My CR Portal](#)

For help logging in to Canvas, visit [My CR Portal](#).

For help with Canvas once you're logged in, click on the Help icon on the left menu. For tech help,

email its@redwoods.edu or call 707-476-4160

Canvas online orientation workshop: [Canvas Student Orientation Course \(instructure.com\)](https://instructure.com)

If you cannot log into Canvas or access the CR Portal please submit a [help ticket](#).

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](#).

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](#) 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.

To learn more about campus-specific Emergency Procedures, click on a title bar below, or click the down arrow to expand them all.

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 [CR Police Department Public Safety](#) 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.

In the event of an emergency, communication shall be the responsibility of the district employees on scene:

1. Dial 911, to notify local agency support such as law enforcement or fire services.
2. If safe to do so, notify key administrators, departments, and personnel.
3. If safe to do so, personnel shall relay threat information, warnings, to ensure the school community is notified.
4. Contact 530-625-4821 to notify of situation.
5. Contact Hoopa Tribal Education Administration office 530-625-4413
6. Notify Public Safety 707-476-4111.

In the even of an emergency, the responsible district employee on the scene will:

1. Follow established procedures for the specific emergency as outlined in the College of the Redwoods Emergency Procedure Booklet.
2. Lock all doors and turn off lights if in lockdown due to an active shooter or similar emergency.
3. Close all window curtains.
4. Get all inside to safe location Kitchen area is best internal location.
5. If a police officer or higher official arrives, they will assume command.
6. Wait until notice of all is clear before unlocking doors.
7. If safe to do so, move to the nearest evacuation point outside building (Pooky's Park), directly behind the Hoopa Tribal Education Building.
8. Do not leave site, unless it has been deemed safe by the person in command. Student Support Services (required for online classes)