

# BUS-1A-V9903 Financial Accounting

## Course Information

- Semester and Year: Spring 2026
- Course ID and Section number: BUS-1A-V9903-2026S Financial Accounting
- Instructor's name: Dove Byrne
- Modality: Asynchronous Online
- Course units: 4

## Instructor Contact Information

- Canvas Link: [BUS-1A-V9903-2026S Financial Accounting](#)
- Office hours: Fridays, 9 – 11am By Appointment
- Email address: dove-byrne@redwoods.edu
- Preferred method: Canvas In-box

## Required Materials:

- Required—Purchase access to McGraw-Hill's Connect website which includes access to an eBook version of "Financial and Managerial Accounting" ISBN 9781260728835.
- You can purchase the Connect registration code directly from our Canvas site at the start of the semester: Wild, Financial and Managerial Accounting (540 days); ISBN: 9781264477661 – List price: \$98.96. Just follow the Connect Registration Instructions on our Canvas site. This purchase covers Bus 1B if you take it the following semester.

## 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

- Explain and apply Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) using spreadsheets.
- Distinguish between cash and accrual accounting, balance sheets, income statements, and statements of cash flows.
- Construct and analyze transactions records, internal controls, financial statements, and financial ratios using spreadsheets.

- Identify the ethical implications in financial reporting and apply strategies for addressing them.

## Course Calendar

Bus 1A Schedule						
Week	Dates	Chapter	LearnSmart	Homework	Discussion	Project
1	1/17	1	LS 1 Due	HW 1 Due	Discussion 1	Project 1
	1/25					
2	1/24	2	LS 2 Due	HW 2 Due	Reply 1	
	2/1					
3	1/31	3	LS 3 Due	HW 3 Due	-	
	2/8					
4	2/7	Quiz #1 (Ch 1 -3)				
	2/15					
5	2/14	4	LS 4 Due	HW 4 Due	Discussion 2	Project 2
	2/22					
6	2/21	5	LS 5 Due	HW 5 Due	Reply 2	
	3/1					
7	2/28	6	LS 6 Due	HW 6 Due	-	
	3/8					
8	3/7	Quiz #2 (Ch 4-6)				
	3/15					
Spring Break						
9	3/21	7	LS 7 Due	HW 7 Due	Discussion 3	Project 3
	3/29					
10	3/28	8	LS 8 Due	HW 8 Due	Reply 3	
	4/5					
11	4/4	9	LS 9 Due	HW 9 Due	-	
	4/12					
12	4/11	Quiz #3 (Ch 7-9)				
	4/19					
13	4/18	10	LS 10 Due	HW 10 Due	Discussion 4	Project 4
	4/26					
14	4/25	11	LS 11 Due	HW 11 Due	Reply 4	
	5/3					
15	5/2	12	LS 12 Due	HW 12 Due	-	
	5/10					
16	5/9	Quiz #4 (Ch 10-12)				
	5/14*					
*Week 16 ends on Thursday						

## Evaluation and 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

4 Excel Projects (4 x 50) = 200 points

4 Quizzes (4 x 75) = 300 points

4 Discussions (4 x 15) + 4 Replies: (4 x 10) = 100 points

*Total Semester Points: 1,000*

## Prerequisites/corequisites/ recommended preparation

Recommended Prep: CIS-1

## Educational Accessibility and Support

College of the Redwoods is committed to providing reasonable accommodations 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, or bipolar disorder
- 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
- Neurodevelopmental disorders such as a learning disability, intellectual disability, autism, acquired brain injury, or ADHD
- 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](mailto:sass@redwoods.edu).

## SASS office locations and phone numbers

Eureka campus Phone: 707-476-4280

Del Norte campus Phone: 707-465-2353

Klamath-Trinity campus Phone: 707-476-4280

## Academic Integrity

In the academic community, the high value placed on truth implies a corresponding intolerance of scholastic dishonesty. In cases involving academic integrity, 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 a lack of academic integrity, 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 [2025-2026 College Catalog](#) and [CR Board and Administrative Policies](#). IMPORTANT: DO NOT SHARE YOUR EXCEL FILES WITH ANYONE

## AI Use Class Policy

Recent advancements in generative artificial intelligence (AI) have made large language models such as ChatGPT and Google's Bard widely available. However, overuse of these tools in this class can undermine your learning and curtail the development of your critical and creative thinking skills. In addition, AI outputs are often unreliable and frequently subject to bias. For these reasons, the policy of this class is that AI cannot be used at any point in the completion of class assignments, including discussion posts. Any or all of your assignment submissions and discussion posts may be screened by AI detection software, but the real penalty for AI misuse is that you will miss out on an opportunity to learn.

## 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. Additional information about the rights and responsibilities of students, Board policies, and administrative procedures is located in the [2025-2026 College Catalog](#) and [CR Board and Administrative Policies](#).

## 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.