

ACADEMIC FREEDOM STATEMENT

Brooks Institute is committed to protecting and encouraging the principles of academic freedom. Academic freedom provides the foundation for scholarship, teaching and learning, and reflects the Institutes fundamental mission to promote collaboration, critical thinking, and creativity. Essential elements for the intellectual vitality of a college include: the ability to exchange ideas and concepts freely, to explore and disseminate new knowledge, and to speak openly as a professional and as a private citizen. All are encouraged to promote a learning environment that provides opportunities for the free exchange of ideas between faculty, staff and students.

Programmatic Student Learning Outcomes/Mission

The **Liberal Arts** program prepares graduates who will connect their lives as artists to a world of constant change with an historically informed and global perspective. Through the Liberal Arts curriculum, students receive the breadth of learning that forges links between reflective thought, creative endeavor, and ethical practice. Courses in the humanities, social sciences and sciences provide a foundation of creativity, an appreciation of other cultures and ways of living, communication skills, information literacy, and a love of learning. The Liberal Arts aims to create graduates who will thrive in their personal and professional lives.

Upon Completion of Liberal Arts, students should be able to:

- Assess themselves as individuals and global citizens (Visual Literacy, Global, Ethics, Problem Solver)
 - Evaluate history and the arts (Adept, Visual Literacy, Global)
 - Produce imaginative and innovative work. (Adept, Problem Solver)
 - Evaluate ideas critically to formulate their own conclusions.
 - Generate written work across various contexts (Problem Solver)
 - Create prepared, purposeful oral presentations (Problem Solver)
 - Apply quantitative reasoning to solve problems in practical situations (Adept, Problem Solver)
 - Develop a habit of reflection on prior learning to enhance their knowledge throughout their life-times (Ethics)
 - Analyze information and sources critically (Problem Solver)
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Course Title **Accounting**

Course Code **BUS201**

Credit Hours 3 Semester

Contact Hours 3 Hours

Prerequisites BUS101

Course Type Lecture

Instructor Laura Woyach

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Term Start/End Date September 8 – December 18, 2015

Course Syllabus

Course Description This course covers the principles of accounting depicting the flow of money through a business. The complete accounting cycle is introduced and developed including the journalizing and posting transaction, preparation of financial statements and payroll.

Learning Objectives Upon completion of this course, the student should be able to:

- Define Accounting
- Explain the Accounting Cycle
- Explain common Accounting terms
- Implement common Accounting procedures
- Prepare Financial Statements for a service oriented business
- Analyze financial statements
- Reconcile Bank statements
- Discuss payroll and related reporting requirements
- Discuss business ethics as it relates to Accounting

Required Textbook(s) Slater, Jeff. College Accounting. 10th ed. Prentice-Hall, 2006. ISBN: 0132286386

Companion website: http://wps.prenhall.com/bp_slater_collacctg_11/

Course Outline

Week 1: Introduction to Accounting

Week 2: Analyze financial transactions

Week 3: Discuss Debits and Credit, Trial balances

Week 4: Trial balances through adjustments

Week 5: Financial Statement

Week 6: Midterm Exam

Week 7: Ratio Analysis

Week 8: cash management

Week 9: Discuss Ethics in Accounting

Week 10: Midterm Exam

Week 11: Payroll Accounting

Week 12: Tax reporting

Week 13: course review

Week 14: Final project

Week 15: final exam

Homework:

Course Syllabus

Homework is due the following class day unless otherwise stated. Homework that is handed in any time after the due date will receive half credit and is only accepted up to the date of the exam on that material. After the exam, it will no longer be accepted.

Exams:

It is the purpose of the instructor to adhere to the syllabus outline. Exam dates are stated in advance. If an exam date is changed, the students will be notified prior to the exam date. If a student misses an exam this will result in a grade of zero (0) for that exam. If a student must miss an exam, it is the student's responsibility to communicate prior to the exam and arrange to make up the exam. If prior arrangements are not made and an exam is missed proper written documentation, i.e. doctor's note, police report, etc. will be required to make up the exam.

GENERAL ASSESSMENT CRITERIA AND METHODS OF EVALUATING STUDENTS

Letter grades (A, A-, B+, B, etc.)

The student's overall grade for this class is derived from a combination of online instructional activity, class participation, assignments, quizzes and exams, projects, and final project/final exam. A student's grade will be adversely affected by being tardy to class and by any unexcused absence. Only the instructor can authorize exceptions to class policies, deadlines or grades. Students must confirm (in writing) any exceptions to class policies or deadlines with the instructor. Class work is weighted as follows:

Grade Weighting		Grading Scales		
		Percent	Letter	Numeric
Online Instructional Activity	5%	93–100	A	4.00
		90–92	A-	3.70
Class Participation	10%	87–89	B+	3.30
		83-86	B	3.00
Homework	15%	80–82	B-	2.70
		77–79	C+	2.30
Midterms (15% each)	30%	73–76	C	2.00
		70–72	C-	1.70
Final Project	15%	67–69	D+	1.30
Final Exam	25%	60–66	D	1.00
Total	100%	0–59	F	0.00

Course Syllabus

DEFINITIONS OF CRITERIA USED IN GRADING

Outstanding = A	Outstanding work, showing insight and demonstrating excellence in skill and craft. Work goes well beyond what is required
Superior = A-, B+	Superior work, shows clear understanding and thorough demonstration of skill and craft
Good = B, B-	Competent work, clear understanding, often showing creativity and good use of skills
Satisfactory = C+, C, C-	Adequate understanding, inconsistent demonstration of skills, some elements missing or problems with priorities
Unsatisfactory = D, F	Lacks understanding, inadequate amount of time and effort demonstrated, many missing elements, inconsistent participation, skill and craftsmanship not demonstrated

ATTENDANCE POLICY

Each faculty member takes attendance for each class period and posts it to the student's record through the portal. Once absences equal 20 percent of the total number of class meetings, faculty may lower the final grade for the course one full grade and may drop the grade again for each absence after the 20 percent has been reached. Students may review their attendance through the student portal under each course the student is enrolled in.

Students who do not attend during the first week of class may be subject to withdrawal. Brooks Institute may also withdraw any student who has not been in attendance for 14 consecutive days. However, the institute will withdraw any student who has had non-attendance for 35 consecutive days; this timeframe may be extended due to extraordinary circumstances that affect the entire student population. Students will be responsible for all financial obligations incurred if and when they are withdrawn for lack of attendance

Regular classroom attendance is not only an essential ingredient for academic achievement, but it is also a fundamental building block for success. As part of the course requirements, students must attend at least 80 percent of the scheduled time for each course in order to achieve satisfactory attendance. Students in any of the internship courses are required to complete all scheduled hours and record attendance throughout the scheduled course to achieve satisfactory attendance. Students who do not achieve satisfactory attendance may earn a failing grade on their transcripts and may be required to repeat the course. Absences will include tardiness or early departures. Students who are not in attendance for any portion of a class will accrue time absent calculated in percentage increments of 25, 50, or 100 percent of the class period as reflected on each daily roster. Students who have been absent from all their scheduled classes for more than 14 consecutive calendar days, not including scheduled Institutional holidays or breaks, and/or students who officially withdraw from all current courses may be administratively withdrawn from the Institution.

ACADEMIC INTEGRITY STATEMENT

Brooks Institute expects all students to exemplify integrity in all academic work. Brooks Institute will not permit students to engage in the following dishonest acts:

- **Cheating** – Cheating includes, but is not limited to, the following: using unauthorized notes, study aids, electronic or other devices not authorized by the instructor. Using or borrowing information from another person, or submitting someone else's work as one's own work including images and motion clips. Using work previously submitted for another purpose, without the in-

Course Syllabus

structor's permission, is prohibited. Duplicated use of copyrighted material in violation of federal copyright laws is prohibited.

- **Plagiarism** – Submitting as one's own work, in whole or in part, words, ideas, art, designs, text, drawings, images, motion clips, etc. that were produced by another person without attributing that person as the rightful source of the work. Plagiarism includes, but is not limited to: using words, word passages, pictures, etc. without acknowledgement; paraphrasing ideas without quotation marks or without citing the source.
- **Accessory to Dishonesty** – Knowingly and willfully supplying material or information to another person for the purpose of using the material or information improperly.
- **Falsification or Alteration of Records and Official Documents** - The following are examples of acts under this category, but the list is not exhaustive: altering academic records, forging a signature or authorization on an academic document, or falsifying information on official documents, grade reports, or any other document designed to attest to compliance with school regulations or to exempt from compliance.
- **Software Code of Ethics** – Unauthorized duplication of copyrighted computer software violates the law and is contrary to our organization's standards of conduct. Brooks Institute disapproves of such copying and recognizes the following principles as a basis for preventing its occurrence:
 - Brooks Institute will neither engage in nor tolerate the making or using of unauthorized software copies under any circumstances.
 - Brooks Institute will only use legally acquired software on our computers.
 - Brooks Institute will comply with all license or purchase terms regulating the use of any software we acquire or use.
 - Brooks Institute will enforce strong internal controls to prevent the making or using of unauthorized software copies, including effective measures to verify compliance with these standards and appropriate disciplinary measure for violation of these standards.
- **Communication Devices**-To maintain academic integrity and to eliminate distractions for other students the use of electronic devices in the classroom is dictated by the instructor.

Course Syllabus

CREDIT ASCRIPTION ADDENDUM

BUS 201 Accounting - 3 semester credit hours

Type: Lecture

Credit Ascription- The amount of hours spent outside of class and assignment alignment with Course Learning Objectives

Course Learning Objectives:

- Define Accounting
- Explain the Accounting Cycle
- Explain common Accounting terms
- Implement common Accounting procedures
- Prepare Financial Statements for a service oriented business
- Analyze financial statements
- Reconcile Bank statements
- Discuss payroll and related reporting requirements
- Discuss business ethics as it relates to Accounting

The following indicates the **minimum** number of hours per assignment:

	Assignment Title	Homework Hours	Assignment Objectives
Week 1	Introduction to Accounting	3	1,2,3,4
Week 2	Debits and Credits	3	2,3,4
Week 3	Begin the Accounting Cycle	3	2,3,4
Week 4	The Accounting cycle continued	5	2,3,4,5
Week 5	The Accounting cycle completed	15	2,3,4,5
Week 6	Continuous Problem	15	1,2,3,4,5
Week 7	Financial Ratio Analysis	5	6
Week 8	Cash Management	5	7
Week 9	Accounting Ethics	5	9
Week 10	Continuous Problem	15	1,2,3,4,5,6
Week 11	Payroll Accounting	5	3,4,8
Week 12	Payroll Accounting	5	3,4,8
Week 13	Tax Reporting	3	3,4,6
Week 14	Review of all Accounting Cycle	10	1,2,3,4,5,6
Week 15	Final Review		
Total		97	