

*Santa Rosa Junior College Syllabus, Fall 2024 Business Administration 1.*

**Santa Rosa Junior College**

BAD 1 Section 2291. A Four Unit Class.

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**Who is the Lecturer/Instructor:**

Bradley S Hindley, J.D.

1985 Bachelor of Science in Business Administration, Accounting Major, with a Financial Accounting emphasis. San Francisco State University.

1996 Juris Doctorate. Empire College School of Law.

He worked in corporate management for 12 years in his twenties, and then as a multi-client full charge bookkeeper for several years before becoming an auditor at a CPA firm for five years. He passed the California CPA exam in 1992, studied American and European jurisprudence ('92 to '96) and earned his Juris Doctorate degree. He passed the California BAR exam in 1997.

I am a lawyer who has practiced in California trial, appellate, and Supreme Courts, and California's northern and eastern district Federal Courts, the eastern district Bankruptcy Court, and the U.S. Supreme Court twice which declined to review/overturn my appellate Court victories.

I started teaching business law, payroll accounting and law, financial accounting, and tax law, 27 years ago -part time.

**Office Hours:** Tuesday 4:30-5:30 pm but we can set up different times. I'm very flexible setting up meetings by phone or Zoom. Generally, responses will be made to Canvas post and In-box communications within 48 hours.

***Preferred communication is the Canvas In/out-box.***

**Direct Telephone call/text in rare cases: 707-823-2951**

**Direct email if needed instead of Canvas [northbaylaw@hotmail.com](mailto:northbaylaw@hotmail.com) which I receive quickly. Please copy [Bhindley@santarosa.edu](mailto:Bhindley@santarosa.edu) to remain in SRJC student communication procedures.**

**I may not see emails to [Bhindley@santarosa.edu](mailto:Bhindley@santarosa.edu) for days so use Canvas Email.**

## Course Description

In short, we study how for-profit businesses measure profits.

This course introduces students to the role of financial accounting in processing and reporting the effects of economic or financial transactions and events. It examines financial accounting from both the user and preparer perspectives. It teaches how information is processed and reported by the accounting information system as well as how the reports are used by investors and creditors in making decisions.

The economic/financial transactions and events are also analyzed by type of business activity: operating, investing, or financing and their impact on cash flows and profitability for both service and merchandising concerns. The ability to perform basic spreadsheet functions is highly recommended.

The course objectives comply with the California Core Competency Model developed by the California Society of Certified Public Accountants' Committee on Accounting Education. This course will prepare the transfer degree and/or certificate student for business or accounting programs.

**Course Prerequisites:** None; however, math skills including the ability to perform percentage calculations, and basic spreadsheet functions (Excel) are highly recommended.

## Student Learning Outcomes

1. Complete the steps in the accounting cycle and apply generally accepted accounting principles to determine how financial transactions and events are recorded and reported.
2. Analyze, record, summarize, and report the effects of transactions in financial accounting and interpret the accounting information for decision making purposes.
3. Demonstrate critical thinking skills, analytical ability, interpersonal and collaborative skills, and the ability to write business reports.
4. Use computer technology applications such as Word, Excel, and PowerPoint to complete assignments.

## Objectives and Content

**By the end of this course, students will be able to:**

-Analyze business transactions and events to determine account classification and record them properly

-Prepare and interpret financial statements: income statement, balance sheet, and statement of stockholder's equity, and cash flows

-Memorize and interpret standard accounting terms

-Explain the principles, procedures, and concepts underlying the primary financial statements - Explain the uses and limitations of financial statements and related information in the annual report to the SEC (10K report)

-Process the economic transactions for both a service and merchandising concern from the source documents through the closing process.

-Analyze the difference in accounting methods allowed under generally accepted accounting principles, in the accounting for various assets, liabilities, and equity transactions.

- Contrast accrual versus cash basis accounting
- Classify the types of business transactions as operating, investing, or financing activities.
- Demonstrate analytical, interpersonal, and communication skills in solving problems.

**Exams and Quizzes:** Examinations/Quizzes are based upon theory and practice material and may include multiple choice, true/false, short answers, and problems.

**Grading:** Final grades for the course will be determined according to the following scale:

Points earned Grade

90% and over A

80% to 89% B

70% to 79% C

60% to 69% D

Under 60% F

Grade Points Possible

Homework, instructor evaluation of class discussions, or similar evaluation methods.

42.5%.

Quizzes/Exams or similar evaluation methods

100% - 42.5% = 57.5%

**DRD (Disability Resources Department)** If you are having any trouble learning or understanding in class and don't know why, or are just curious, you can get a free consultation at DRD. If you feel anxiety, depression or anything contact DRD. It may change your life for the better.

**Note: The instructor reserves the right to reasonably amend this syllabus at any time.**