

BA 112: Practical Accounting II CRN 32500

Syllabus: Winter 2022

Instructor: Mary Vedaam Email: vedaam@linnbenton.edu

Please include BA 112 on the subject line whenever you email me about the class.

All recordings will be posted in Moodle weekly or semi-weekly per the schedule.

Live Zoom review sessions TBA

Accounting Tutor: Kristie Kohashi: kristie.kohashi.1183@mail.linnbenton.edu

Required Materials:

Text: College Accounting – A Practical Approach, by Jeffrey Slater, 14th edition

MyLab (MyAccountingLab) Course Software from Pearson Publishing: Quizzes, homework, the project, exams, and extra credit opportunities will be performed in this software package. Access code is included with the text when purchased from the bookstore. At this time, this text and access code, if purchases from the bookstore, satisfy course materials for BA 111, BA 112 and BA 113, if taken during this academic year.

Outcomes:

This class covers sales and cash receipts, purchases and cash payments, accounting for a merchandising company, handling bad debts, notes receivable, notes payable, accounting for merchandising inventory, accounting for property, plant equipment and intangible assets, and partnership accounting.

Grading:

Final course grades will be determined based on the following point system:

ITEM	Points
Connect with Kristie	10
3 Exams (60 points each)	180
Final Exam	60
Chapter Homework (7 best @ 30 points each)	210
Project	50
Quizzes (7 best @ 30 points each)	210
TOTAL	<u>720</u>

A (90 - 100%) B (80 < 90%) C (70 < 80%) D (60 < 70%) F (< 60%)

There are 5 extra credit opportunities of 10 points each.

Students who are unable to successfully complete the course should withdraw within LBCC's withdrawal window, by the end of week seven.

Connect with Kristie: Deadline Sunday January 16th at 11 pm

Homework/Quizzes:

Homework: Each homework assignment is worth 30 points. Students are required to complete their homework in **Pearson MyLab**. There are 8 homework assignments. Only the seven highest homework scores will be counted in your final grade.

Quizzes: Quizzes consist of multiple-choice and true-false questions. You will be allowed **one attempt at the quiz and the attempt will last for 40 minutes**. Each quiz consists of ten questions and each correct answer is worth three points. There are 8 quizzes. Only the seven highest quiz scores will be counted in your final grade.

Examinations: Exams are online in **Pearson**.

Project:

A Mini practice set project, The Fantastic Dress Shop (text p. 422), is **due March 6th at 11 pm**. The project is completed in Pearson MyLab.

Veterans:

Veterans and active duty military personnel with special circumstances are encouraged to communicate these, in advance if possible, to the instructor.

Center for Accessibility Resources:

Students who may need accommodations due to documented disabilities, who have medical information which the instructor should know, or who need special arrangements in an emergency should speak with their instructor during the first week of class. If you believe you may need accommodations but are not yet registered with the Center for Accessibility Resources (CFAR), please visit the CFAR Website for steps on how to apply for services or call 541-917-4789.

Academic Integrity:

Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook [<http://www.linnbenton.edu/studentrights/standards.html>]. You will receive an F in the course if you are found to be involved in academic dishonesty (cheating, plagiarism, etc.).

LBCC Comprehensive Statement of Nondiscrimination

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws. For further information:

<http://po.linnbenton.edu/BPsandARs/1015%20-%20Nondiscrimination%20Policy.pdf>

Syllabus

This syllabus and outline are together a guide and not a contract. They may change during the term. If things do not make sense, please let me know. If changes are made, I will announce them. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

How to be successful in this class:

- Read assigned chapters ahead of the schedule.
- Do the “Try It!” exercises and Demonstration Summary Problems in the text.
- Review the slides in Pearson MyLab.
- Use the excel workpapers provided by Pearson.
- Begin homework assignments ahead of the due dates.
- Re-do exercises that we cover in class for more practice.
- **Do not fall behind.** Ask if a concept or process is not clear.
- Have access to a **stable internet connection**.
- Take advantage of our accounting tutor, Kristie Kohashi
- Take advantage of extra credit opportunities.

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WEEK	Weeks Start On Mondays		Assignments
Week 1	Starting Jan 3	#1 - Chapter 9 #2 – Review Ch 9 Ch 9 assignments due Jan 9 at 11 pm	Ex 9A-4, 9A-5, P 9A-2 Ex Cr P 9B-2 Ch 9 Quiz
Week 2	Starting Jan 10	#3 - Chapter 10 #4 – Review Ch 10 Connect with Kristie due Jan 16 at 11 pm Ch 10 assignments due Jan 16 at 11 pm	Connect with Kristie Ex 10A-1, 10A-3; P 10A-3 Ch 10 Quiz
Week 3	Starting Jan 17	Exam 1 Ch 9 and Ch 10 Open Jan 18 at 1 am, Closes Jan 23 at 11 pm	Exam 1 - Open from Jan 18 to Jan 23 at 11 pm
Week 4	Starting Jan 24	#5 – Chapter 11 #6 – Review Ch 11 Ch 11 assignments due Jan 30 at 11 pm	Ex 11A-1, 11A-2, 11A-4, P 11A-1 Ex Cr P 11B-1 Ch 11 Quiz
Week 5	Starting Jan 31	#7 – Chapter 12 #8 – Review Ch 12 Ch 12 assignments due Feb 6 at 11 pm	Ex 12A-2 and P 12A-4 Ex Cr P 12B-3 Ch 12 Quiz
Week 6	Starting Feb 7	Exam 2 Ch 11 and Ch 12 Open Feb 8 at 1 am, Closes Feb 13 at 11 pm #9 - Chapter 13 and Project Introduction	Exam 2 - Open from Feb 8 to Feb 13 at 11 pm
Week 7	Starting Feb 14	#10 - Review Ch 13 #11 - Chapter 14 Chapter 13 assignments due Feb 20 at 11 pm	P 13A-1, 13A-2, & 13A-3 Ch 13 Quiz
Week 8	Starting Feb 21	#12 - Review Ch 14 Ch 14 assignments due Wednesday Feb 23 at 11 pm Exam 3 Ch 13 and 14 Open Feb 24 at 1 am, Closes Feb 27 at 11 pm	Ex 14B-1, P 14A-1, 14A-2 Ch 14 Quiz Ex Cr P 14B-3 Exam 3 - Open from Feb 24 to Feb 27 at 11 pm
Week 9	Starting Feb 28	#13 - Chapter 15 #14 - Review Ch 15 Project due March 6 at 11 pm Ch 15 assignments due Mar 6 at 11 pm	Project Ex 15A-1, 15A-5, & 15A-7 Ex Cr Ex 15B-4 Ch 15 Quiz
Week 10	Starting Mar 7	#15 - Chapter 16 #16 - Review Ch 16 Ch 16 assignments due Mar 13 at 11 pm	Ex 16A-4; P 16A-1, 16A-2, 16A-3 Ch 16 Quiz
FINALS WEEK	Starting Mar 14	Exam 4 Ch 15 and Ch 16 Opens Mar 11 at 1 am, Closes Mar 14 at 11 pm	Exam 4 - Open from Mar 11 to Mar 14 at 11 pm