

BA122- PROFESSIONAL ACCOUNTING III
Linn-Benton Community College – Spring 2015
Course Outline – CRN 48802
Class hours: MW 8:30-9:50

Instructor: Jack Stone
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Office: MKH-117
Office hours: MW 1pm – 1:50
TR 10:30-11am

Continues the Professional Accounting sequence. Emphasizes fund flow analysis, financial ratios, preparing statements from incomplete data, correcting errors in prior year statements and price level changes. Students will also complete a national exam from NOCTI.org Prerequisite: BA121 Professional Accounting II

Text and class requirements:

Intermediate Accounting. Kieso, Weygandt, Warfield. 2013. John Wiley & Sons, Inc.
ISBN 978-1-118-14727-6 15th edition
NOCTI exam completed at the end of the term
Calculator-----Bring to every class session.
Red pen for homework correction

Grading: Final course grades will be determined as follows:

1 exam-----	100 points
Homework-----	50
In-class assignments (6)-----	150
Sock Packet project-----	100
Ratio Assignment-----	50
Résumé-----	50
Annual Report-----	50
Bank Reconciliation-----	50
NOCTI exam-----	100
	700 points

90-100% = A 80-89% = B 70-79% = C 65-69% = D below 65% = F

I cannot disclose exam or course grades via phone or email. Please do not ask. If at any time during the term you would like to know your course standings, please see me in person.

Attendance at every class session is strongly suggested. If you find that you must miss a class session, it is your responsibility to obtain class notes and assignments from another student. On days in which homework is due, we will have class discussions while reviewing the homework answers. These discussions will be as profitable to you as will the chapter lectures themselves. **DUE dates are listed on the schedule. Homework and all ancillary assignments will not be accepted late—No Exceptions.**

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Course Outline for Professional Accounting III (subject to change)

Spring 2015

Week One

3/30 Class introduction, syllabus, text and projects review, Chapter 14 lecture

4/01 Chapter 14 lecture continued

Week Two

4/06 **Homework DUE, chapter 14, Q-3, 6, 13 BE 14-1, 2, 3, 4, E 14-20**

4/08 Cash Controls handout and discussion

Week Three

4/13 **EXAM – Chapter 14 and Cash Controls**

4/15 Return Exam - **Sock Packet Project delivered**

Week Four

4/20 Activity #11 Cash V. Accrual, assigned in class

4/22 Activity # 2, Pizza Pizza, assigned in class

Week Five

4/27 Activities # 3 and #4, Compu-Shack, assigned in class----#4 **DUE Monday, May 5 in class**

4/29 Activity #7, Read Me a Story, assigned in class

Week Six

5/04 Activity # 8, Putting it all Together, assigned in class **DUE Monday, May 12 in class**

5/06 Résumé assignment, Annual Report Analysis assignment

Week Seven

5/11 Bank Reconciliation problem assigned in class

5/13 **Bank Reconciliation Homework DUE**

Week Eight

5/18 Chapter 5A (page 245 in Kieso) Ratio assignment

5/20 Sock Packet Work day

Week Nine

5/25 *Holiday, Memorial Day, no class*

5/27 **Sock Packet Project DUE**

5/29 **NOCTI exam 8:30 – 11:30am, room TBA NOTE: this date is a Friday**

Week Ten

6/01 TBA

6/03 Mandatory Attendance -Recap Day and **Résumé's DUE, Annual Report Analysis DUE**

Week Eleven - No Final Exam