

BA 113: Practical Accounting III CRN 42412 Spring 2023

Syllabus Spring 2023

Instructor: Mary Vedaam vedaam@linnbenton.edu

Office hours Tuesdays 12:00 – 12:50 MKH 117 and by Zoom appointment.

Please include BA 113 on the subject line whenever you email me about this class.

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

Accounting Tutor: Kristie Kohashi: kohashk@linnbenton.edu

Required Materials:

Text: College Accounting – A Practical Approach, by Jeffrey Slater, 15th edition

MyLab (MyAccountingLab) Course Software from Pearson Publishing: Quizzes, homework and exams will be performed in this software package. Access code must be purchased (or acquired at bookstore when you buy the book) by student.

Course Description and Outcomes

Third course in the Practical Accounting series. Includes entries requiring analysis and interpretation, unearned and accrued items, depreciation of assets, manufacturing accounting and other managerial accounting procedures. In this course the students will:

- Describe the characteristics of a corporation.
- Demonstrate an understanding of the accounting processes specific to stock, dividends, treasury stock and retained earnings.
- Prepare the accounting for basic bond transactions.
- Demonstrate an understanding the cash flows statement preparation process for both the indirect and the direct method.
- Interpret and analyze financial statements.
- Explain how to handle transactions in a voucher system.
- Demonstrate an understanding of departmental accounting.

Grading:

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

ITEM	Points
2 Exams (80 points each)	160
Final Exam	80
Live Zoom Participation	20
Homework (8 best @ 30 points each)	240
Ethics Discussions (3 @ 10 points each)	30
TOTAL	530

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

There are 4 extra credit opportunities in Pearson worth up to 10 points each.

Students who are unable to successfully complete the course should withdraw within LBCC's withdrawal window.

Examinations: Exams and Final are online in Pearson.

Homework: Homework problems will be graded and are due **at 11:00 pm** on the dates listed. Students are required to complete their homework in **Pearson MyLab**. There are 9 homework assignments. The best 8 are counted.

Ethics Discussions: Students are to respond to the 3 discussion questions in the Moodle discussion forum, then comment on at least 2 other class members' responses.

Attendance at Live Zoom Session: Students are expected to attend one of the three live zoom sessions scheduled on the assignment page. These sessions are for the instructor and students to meet each other and discuss any general questions about the course and the program. They are not instructional sessions.

Veterans:

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

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.).

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.

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 talk with me. As changes are made, I will announce them in class. 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. Solutions are at the end of each chapter.
- Review the slides in Pearson MyLab.
- Begin homework assignments ahead of the due dates.
- **Do not fall behind.** Ask questions if a concept or process is not clear.
- Take advantage of our online accounting tutor Kristie Kohashi kohashk@linnbenton.edu
- Take advantage of extra credit opportunities.
- Check your email daily.
- **Do not rely on the Pearson percentage for your grade to date. Calculate it separately, per the demonstration in Moodle.**

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WEEK	Weeks start on Mondays		All Assignments Due at 11:00 PM
Week 1	Starts Apr 3	#1 Chapter 17 #2 Chapter 17 Review Live Zoom Thursday April 6 at 10 am.	Due Sunday Apr 9 Ex 17A-1, P 17A-1, 17A-3, 17A-4
Week 2	Starts Apr 10	#3 Ch 18 #4 Ch 18 Review Live Zoom Tuesday April 11 at 5 pm.	Due Sunday Apr 16 Ex 18A-1, 18B-1, P 18A-2, 18B-1 Extra Credit P18A-4
Week 3	Starts Apr 17	#5 Chapter 19 #6 Chapter 19 Review Live Zoom Monday April 17 at 6 pm	Due Sunday Apr 23 Ex 19A-1, 19A-2, 19A-4, 19B-1, 19B-3, 19B-5 Ethics Discussion #1
Week 4	Starts Apr 24	#7 Exam #1 on Chapters 17, 18, 19 opens Apr 24 closes Apr 27 at 11 PM #8 Chapter 20	Due Thursday Apr 27 Exam #1
Week 5	Starts May 1	#9 Chapter 20 Review #10 Chapter 21	Due Sunday May 7 Ex 20A-2, 20A-3, 20A-4, 20B-2, 20B-3, 20B-4 Extra Credit P20A-2
Week 6	Starts May 8	#11 Chapter 21 Review #12 Chapter 22	Due Sunday May 14 Exercises 21A-2, 21A-3, 21B-2, 21B-3 Ethics Discussion #2
Week 7	Starts May 15	#13 Chapter 22 review #14 Exam #2 on Chapters 20, 21, 22 opens May 18 closes May 21 at 11 PM	Due Sunday May 21 Ex 22A-1, 22A-2, 22A-5, 22B-1, 22B-2, 22B-5 Extra Credit P22-A2 Exam #2
Week 8	Starts May 22	#15 Chapter 23 #16 Chapter 23 Review	Due Sunday May 28 Ex 23A-1, 23A-5, 23B-1, 23B-5
Week 9	Starts May 29	#17 Chapter 24 #18 Chapter 24 Review	Due Sunday June 4 Ex 24A-1, 24A-5, 24B-1, 24B-5 Extra Credit P24-A1 Ethics Discussion #3
Week 10	Starts June 5	#19 Chapter 25 #20 Chapter 25 Review	Due Sunday June 11 Ex 25A-1, 25A-2, 25A- 4, 25B-1, 25B-2, 25B-4
FINALS WEEK	Starts Jun 12	Final Exam #3 Chapters 23, 24, 25 opens June 8 closes June 12 at 11 PM	Due Monday June 12 Final