

# BA 113: Practical Accounting III CRN 48800

Syllabus Spring 2017

Instructor: Mary Vedaa

MKH-118 M,W 10:00 am – 11:50 am

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Office Hours: MKH-117 M and W 12:00 – 1:50 and by appointment

## Required Materials:

**Text:** College Accounting – A Practical Approach, by Jeffrey Slater, 13<sup>th</sup> edition

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

**Calculator:** Any single-use, basic calculator is acceptable for our paper-based exams. Students may not share calculators during exams.

## 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
3 Exams 70 points each)	210
Final Exam	70
Homework (8 @ 30 points each)	240
Quizzes (8 @ 30 points each)	240
Comprehensive Problem	50
<b>TOTAL</b>	<b><u>810</u></b>

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

There will be 4 in-class extra credit opportunities (small group assignments) worth up to 10 points each.

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

**Examinations:**

Examinations will require no more than one hour to complete. Question format includes, but is not limited to, essay questions, quantitative problems and multiple choice. The exams are closed-book and closed-notes. On the exams you will be allowed to use 1) a writing instrument & eraser, 2) single-use calculator, and 3) instructor provided test materials, with no other items allowed. Exam dates are indicated on the outline. Exams must be taken on the date scheduled unless prior arrangements have been made. If an examination is missed and you have not made prior arrangements to make it up, the exam grade will be reduced 20% (late penalty). Exams must be made up within one week of the test date. Exceptions may be made for emergency situations. The Final must be taken at the scheduled time unless prior arrangements have been made.

**Homework and Quizzes:**

Homework: Homework problems will be graded and are due **at the beginning of class (10:00 AM)** on the dates listed. **Late homework will not be accepted.** Students are required to complete their homework in **Pearson MyLab**. There are 8 homework assignments.

Quizzes: Quizzes consist of multiple-choice and true-false questions. **The quizzes are open book/notes.** Quizzes are completed through your **Pearson MyLab** account outside of class. You will be allowed **one attempt at the quiz and the attempt will last for 40 minutes.** Each quiz consists of ten questions. Quizzes are due at 11:59 PM on the dates listed. There are 8 quizzes.

**Comprehensive Problem:** “Reading the Kellogg’s Financial Report.” 25 questions worth 2 points each. Due May 24th at 10:00 AM.

**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 Services:**

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 the instructor during the first week of class. If you have not accessed services and think you may need them, please contact Center for Accessibility Services, (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 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 before you come to class.
- 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.
- Re-do exercises that we cover in class for more practice.
- **Do not fall behind.** Ask questions in class if a concept or process is not clear.
- Meet with me if you need individual instruction.
- Take advantage of the accounting lab MKH 104.
- Take advantage of extra credit opportunities.
- Attend all exam review class sessions.

### BA 113 OUTLINE Spring Term 2017

Week 1	4/3	Introductions and Chapter 18 Intro Chapter 18 homework: Exercises 18A-1, 18B-1; Problem 18A-2, 18B-2 due 4/5 by 10:00 AM
	4/5	Review Ch. 18 homework. Chapter 18 Extra Credit during class. Chapter 18 quiz due 4/6 by 11:00 PM
Week 2	4/10	Chapter 19 Intro Chapter 19 homework: Exercises 19A-1, 19A-2, 19A-4, 19B-1, 19B-2, 19B-4 due 4/12 by 10:00 AM
	4/12	Review Ch. 19 homework. Exam review. Chapter 19 quiz due 4/13 by 11:00 PM
Week 3	4/17	Exam on Chapters 18 and 19
	4/19	Chapter 20 Intro Chapter 20 homework: Exercises 20A-2, 20A-3, 20A-4, 20B-2, 20B-3, 20B-4 due 4/24 by 10:00 AM
Week 4	4/24	Review Ch. 20 homework. Chapter 20 Extra Credit during class. Chapter 20 quiz due 4/25 by 11:00 PM
	4/26	Chapter 21 Intro Chapter 21 homework: Exercises 21A-1, 21A-3, 21A-4, 21B-1, 21B-3, 21B-4 due 5/1 by 10:00 AM
Week 5	5/1	Review Ch. 21 homework. Exam review. Ch. 21 quiz due 5/2 by 11:00 PM
	5/3	Exam on Chapters 20 and 21.
Week 6	5/8	Chapter 22 Intro Chapter 22 homework: Exercises 22A-1, 22A-2, 22A-5, 22B-1, 22B-2, 22B-5 due 5/10 at 10:00 AM
	5/10	Review Ch. 22 homework. Chapter 22 Extra Credit during class. Chapter 22 quiz due 5/11 by 11:00 PM

Week 7	5/15	Chapter 23 Intro Chapter 23 homework: Exercises 23A-1, 23A-5, 23B-1, 23B-5 due 5/17 at 10:00 AM
	5/17	Review Ch. 23 homework. Exam review. Chapter 23 quiz due 5/18 by 11:00 PM
Week 8	5/22	Exam on Chapters 22 and 23
	5/24	Chapter 24 Intro. Comprehensive Problem: Kellogg's Financial Report due 5/24 at 10:00 AM Chapter 24 homework: Exercises 24A-1, 24A-5, 24B-1, 24B-5 due 5/31 at 10:00 AM
Week 9	5/29	No Class – Memorial Day
	5/31	Review Ch. 24 homework. Chapter 24 Extra Credit during class. Chapter 24 quiz due 6/1 by 11:00 PM
Week 10	6/5	Chapter 25 Intro Chapter 25 homework: Exercises 25A-1, 25A-2, 25A- 4, 25B-1, 25B-2, 25B-4 due 6/7 at 10:00 AM
	6/7	Review Ch. 25 homework. Exam review. Chapter 25 quiz due 6/8 by 11:00 PM
Final:	6/14	8:00-9:30 AM (Wednesday) in regular classroom