

BA111: PRACTICAL ACCOUNTING I (CRN 48969)
Linn-Benton Community College - Spring 2017
Four Credits / Meets MW 6:00 – 7:50 p.m. / MKH-101

Instructor: Kelly Noland
Office: MKH-104

OFFICE HOURS
By appointment

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REQUIRED TEXT, MyAccountingLab ACCESS, AND OPTIONAL MATERIALS:

1. College Accounting - A Practical Approach, by J. Slater, 13th edition
2. MyAccountingLab access code. Course ID: **noland60655**

COURSE DESCRIPTION: This class covers the fundamental principles of double-entry accounting, the general journal and general ledger, simple financial statements, the accounting cycle, control of cash, and an introduction to payroll accounting.

LEARNING OUTCOMES:

- Demonstrate a basic understanding of the double-entry accounting system.
- Manually complete the entire accounting cycle for a service- based sole proprietorship on the accrual basis.
- Prepare basic financial statements for a service-based sole proprietorship.
- Demonstrate an understanding of control of cash processes and bank reconciliations.
- Calculate basic payroll and payroll tax activity.
- Prepare simple federal quarterly and annual payroll tax forms.

HOMEWORK: Exercises and problems at the end of each chapter will be assigned as homework. All homework assignments will be completed via Pearson's MyAccountingLab. The MyAccountingLab website provides students with built in templates, tutorials, opportunities for practice, and assessment via online quizzes. **The deadline for Homework completion is by the beginning of class on respective due dates set in MyAccountingLab to receive credit. Late homework will not be accepted for credit.** When final grades are being determined, I will drop the lowest homework score for each student. From time to time, the optional Study Guide and Working Papers may be useful in reinforcing some of the more challenging concepts, and used for extra practice to prepare for exams.

EXTRA CREDIT PROBLEMS: Complete via MyAccountingLab with the templates provided. Each extra credit problem will be due the same day as the regular chapter homework assignments. Satisfactory completion of all extra credit problems is worth up to 10% of your total scoring opportunity. This opportunity is the equivalent of one letter grade, and should not be overlooked.

Extra credit problems and estimated time of completion:

- | | |
|-------------------------------------|-------------------------------------|
| Ch. 1: Problem 1B-5, (@ 45 minutes) | Ch. 5: Problem 5B-3, (@ 60 minutes) |
| Ch. 2: Problem 2B-4, (@ 40 minutes) | Ch. 6: Problem 6B-4, (@ 40 minutes) |
| Ch. 3: Problem 3B-3, (@ 45 minutes) | Ch. 7: Problem 7B-4, (@ 40 minutes) |
| Ch. 4: Problem 4B-4, (@ 60 minutes) | Ch. 8: Problem 8B-2, (@ 50 minutes) |

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QUIZZES AND EXAMS: There is a required quiz following each chapter's homework. The lowest quiz grade for each student will be dropped when final grades are determined. There will be 4 exams. If you find that you will have to miss an exam, please make arrangements **AHEAD OF TIME** to make up the exam. **If a student misses an exam and has 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. After that, the student will forfeit the exam. Exceptions may be made for emergency situations.

STUDENT-INSTRUCTOR EXPECTATIONS:

Success in this class depends upon both of us. You and I are expected to:

- **ATTEND REGULARLY** and arrive at class on time.
- Inform each other ahead of time if we know we will be absent.
- **Prepare for class, by reading each chapter ahead of in-class presentations**
- Act with respect for yourself and all others in the class.
- Laptop computers are not necessary in class, but may be used if such use is directly related to the class material.

GRADING: This class is graded A-F. The final course grade will be determined as follows:

<u>Component</u>		<u>Point Value</u>	<u>% Weight</u>	<u>% Wt./Pts</u>	<u>Wtd. Values</u>
4 Exams	(4 at 100 pts. ea)	400 points	@ 36%	720 / 400 =	1.80 ea
Homework	(best 7 at 100 pts. ea)	700 points	@ 28%	560 / 700 =	.80 ea
Quizzes	(best 7 at 100 pts. ea)	700 points	@ 28%	560 / 700 =	.80 ea
1 Mini-practice Set	(200 points)	<u>200 points</u>	@ <u>8%</u>	<u>160 / 200 =</u>	<u>.80 ea</u>
		2,000 points	= 100%	2,000/2,000 =	100%
Extra Credit Prob's.	(8 at 25 points ea)	<u>200 points</u>	@ <u>10%</u>	<u>200 / 200 =</u>	<u>1.00 ea</u>
Total Scoring Opportunity:		2,200 points	= 110%	2,200 / 2,200	

Letter grades will be assigned according to the following table:

A	90 – 110% of the total possible points
B	80 – 89%
C	70 – 79%
D	60 – 69%
F	Below 60%

Note: Students who will not be able to successfully complete this course should withdraw prior to the end of the seventh (7th) week of the term to avoid receiving a failing grade.

SPECIAL ACCOMMODATIONS: You should meet with your instructor during the first week of class if:

- You have a documented disability and need accommodations,
- Your instructor needs to know medical information about you, or
- You need special arrangements in the event of an emergency.

If you have not accessed services and think you may need them, please contact the LBCC Disability Services office at 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/>)

CLASS SCHEDULE & ASSIGNMENTS:

Week 1	04/03	Introductions and Chapter 1 Intro
	04/05	Chapter 1 continued, demo exercises/problems Chapter 1 assignments: Problems 1A-3, 1A-4, 1A-5, due 04/10 by 6:00 PM
Week 2	04/10	Review Ch. 1 hwk. Chapter 1 quiz (online) due 04/11 by 6:00 PM Chapter 2 Intro
	04/12	Chapter 2 continued, demo exercises/problems Chapter 2 assignments: Problems 2A-2, 2A-3, 2A-4, due 04/17 by 6:00 PM
Week 3	04/17	Review Ch. 2 hwk. Exam review. Ch. 2 quiz (online) due 04/18 by 6:00 PM
	04/19	Exam on Chapters 1 and 2
Week 4	04/24	Chapter 3 Intro, demo exercises/problems Chapter 3 assignments: Exercises 3A-3, 3A-5; Problem 3A-3; due 04/26 by 6:00 PM
	04/26	Review Ch. 3 hwk. Chapter 3 quiz (online) due by 04/27 6:00 PM
Week 5	05/01	Chapter 4 Intro, demo exercises/problems Ch. 4 assignments: Exercises 4A-4, 4A-5; Problem 4A-4; due 05/03 by 6:00 PM
	05/03	Review Ch. 4 hwk. Exam review. Ch. 4 quiz (online) due 05/04 by 6:00 PM
Week 6	05/08	Exam on Chapters 3 and 4
	05/10	Chapter 5 Intro, demo exercises/problems Ch. 5 assignments: Exercises 5A-1 thru 5A-5; Problem 5A-3; due 05/15 by 6:00 PM
Week 7	05/15	Review Ch. 5 hwk. Chapter 5 quiz (online) due 05/16 by 6:00 PM Sousa Realty Mini-practice set Intro, demo exercises/problems Sousa Realty pg. 204; (@5 hrs. to complete); due 05/22 by 6:00 PM
	05/17	Chapter 6 Intro, demo exercises/problems. Chapter 6 assignments: Problem's 6A-1, 6A-2, 6A-3, 6A-4; due 05/22 by 6:00 PM
Week 8	05/22	Review Sousa Realty solutions, Review Ch. 6 hwk. Exam review. Ch. 6 quiz (online) due 05/23 by 6:00 PM
	05/24	Exam on Chapters 5 and 6
Week 9	05/29	Memorial Day Holiday/College Closed
	05/31	Chapter 7 & 8 Intro, demo exercises/problems Chapter 7 assignments: Problems 7A-1, 7A-2, 7A-3, 7A-4; due 06/05 by 6:00 PM
Week 10	06/05	Review Ch. 7 hwk. Chapter 8 assignments: Exercises 8A-2, 8A-3, Problems 8A-2, 8A-4; (skip the form completion portion); due 06/07 by 6:00 PM
	06/07	Review Ch.8 hwk & Exam review. Ch. 7 & 8 quizzes (online) due 06/09 by 6:00 PM
Final:	06/12	Exam on Chapters 7 and 8; 6 PM (Monday) in regular classroom

MyLab & Mastering - Student Registration Instructions

To register for Practical Accounting 1:

1. Go to [pearsonmylabandmastering.com](https://www.pearsonmylabandmastering.com)
2. Under Register, click Student.
3. Enter your instructor's course ID: **noland60655** and click Continue.
4. Sign in with an existing Pearson account or create an account:
 - If you have used a Pearson website (for example, MyITLab, Mastering, MyMathLab, or MyPsychLab), enter your Pearson username and password. Click Sign in.
 - If you do not have a Pearson account, click Create. Write down your new Pearson username and password to help you remember them.
5. Select an option to access your instructor's online course:
 - Use the access code that came with your textbook or that you purchased separately from the bookstore.
 - Buy access using a credit card or PayPal.
 - If available, get 14 days of temporary access. (Look for a link near the bottom of the page.)
6. Click Go To Your Course on the Confirmation page. Under MyLab & Mastering New Design on the left, click Practical Accounting 1 to start your work.

Retaking or continuing a course?

If you are retaking this course or enrolling in another course with the same book, be sure to use your existing Pearson username and password. You will not need to pay again.

To sign in later:

1. Go to [pearsonmylabandmastering.com](https://www.pearsonmylabandmastering.com).
2. Click Sign in.
3. Enter your Pearson account username and password. Click Sign in.
4. Under MyLab & Mastering New Design on the left, click Practical Accounting 1 to start your work.

Additional Information

See Students > Get Started on the website for detailed instructions on registering with an access code, credit card, PayPal, or temporary access.