

BA 113: Practical Accounting III CRN 42412 Spring 2022

Syllabus Spring 2022

Instructor: Mary Vedaam

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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.

Live Zoom review sessions TBA.

Accounting Tutor: Kristie Kohashi: kohashk@linnbenton.edu

Required Materials:

Text: College Accounting – A Practical Approach, by Jeffrey Slater, 14th 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 100 points each)	200
Final Exam	100
Homework (8 best @ 30 points each)	240
Quizzes (8 best @ 30 points each)	240
Project: Comprehensive Problem	50
TOTAL	<u>830</u>

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

There will be 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 and Quizzes:

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.

Quizzes: Quizzes consist of multiple-choice and/or true-false questions. Quizzes are completed through your **Pearson MyLab** account. 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 11:00 PM on the dates listed. There are 9 quizzes. The best 8 count.

Project: Comprehensive Problem: “Reading Amazon’s Annual Report.” 25 questions worth 2 points each. Due May 22nd at 11 PM. Prepare the assignment in Word and submit it in Moodle.

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 explanation in Moodle.**

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WEEK	Weeks start on Mondays		All Assignments Due by 11:00 PM
Week 1	Starts Mar 28	#1 Chapter 17 #2 Chapter 17 Review Chapter 17 assignments due April 3 at 11 pm	Ex 17A-1, P 17A-1, 17A-2, 17A-3, 17A-4 Chapter 17 Quiz
Week 2	Starts Apr 4	#3 Ch 18 #4 Ch 18 Review Chapter 18 assignments due April 10 at 11 pm	Ex 18A-1, 18B-1, P 18A-2, 18B-1 Extra Credit Ch 18 Chapter 18 Quiz
Week 3	Starts Apr 11	#5 Chapter 19 #6 Chapter 19 Review Chapters 19 assignments due April 17 at 11 pm	Ex 19A-1, 19A-2, 19A-4, 19B-1, 19B-3, 19B-5 Chapter 19 Quiz
Week 4	Starts Apr 18	Exam #1 on Chapters 17, 18, 19 opens Apr 18 closes Apr 21 at 11 PM #7 Chapter 20	Exam #1
Week 5	Starts Apr 25	#8 Chapter 20 Review Chapter 20 assignments due May 1 at 11 pm #9 Chapter 21	Ex 20A-2, 20A-3, 20A-4, 20B-2, 20B-3, 20B-4 Extra Credit Ch 20 Chapter 20 Quiz
Week 6	Starts May 2	#10 Chapter 21 Review Chapter 21 assignments due May 8 at 11 pm #11 Chapter 22 Project Introduction	Exercises 21A-2, 21A-3, 21B-2, 21B-3 Chapter 21 Quiz
Week 7	Starts May 9	#12 Chapter 22 review Chapter 22 assignments due May 15 at 11 pm Exam #2 on Chapters 20, 21, 22 opens May 12 closes May 15 at 11 PM	Ex 22A-1, 22A-2, 22A-5, 22B-1, 22B-2, 22B-5 Extra Credit Ch 22 Chapter 22 Quiz Exam #2
Week 8	Starts May 16	#13 Chapter 23 #14 Chapter 23 Review Project Due May 22 at 11 pm Chapter 23 assignments due May 22 at 11 pm	Ex 23A-1, 23A-5, 23B-1, 23B-5 Chapter 23 Quiz Project Due
Week 9	Starts May 23	#15 Chapter 24 #16 Chapter 24 Review Chapter 24 assignments due May 29 at 11 pm	Ex 24A-1, 24A-5, 24B-1, 24B-5 Extra Credit Ch 24 Chapter 24 Quiz
Week 10	Starts May 30	#17 Chapter 25 #18 Chapter 25 Review Chapter 25 assignments due June 5 at 11 pm	Ex 25A-1, 25A-2, 25A-4, 25B-1, 25B-2, 25B-4 Chapter 25 Quiz
FINAL WEEK	Starts Jun 6	Final Exam #3 Chapters 23, 24, 25 opens June 2 closes June 6 at 11 PM	Final