

BA 113: PRACTICAL ACCOUNTING 3 (CRN 48800)

Linn-Benton Community College - Spring 2015

Four Credits / Meets MW 10:00 – 11:50 a.m. / MKH-201

Instructor: Chris Ruderman

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OFFICE HOURS:

MW 1:30 – 2:30 p.m.

TR 12:00 – 1:00 p.m.

Friday by appointment

REQUIRED TEXT, MyAccountingLab ACCESS, AND OPTIONAL MATERIALS:

1. College Accounting - A Practical Approach, by J. Slater, 12th edition, Chapters 1-25
2. MyAccountingLab access code
3. Optional; Study Guides and Working Papers (for the 12th ed.) Chapters 13-25

COURSE DESCRIPTION: 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.

PREREQUISITES: BA 2.530, Practical Accounting I; BA 2.531, Practical Accounting 2

HOMEWORK: Exercises and/or 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. **Ideally, your homework should be completed before the start of each respective class that it is scheduled to be reviewed in. The deadline for Homework completion is by the end of class on respective due dates set in MyAccountingLab to receive credit. Late homework will not be accepted for credit.** 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.

QUIZZES AND EXAMS: There is a required quiz following each chapter's homework in MyAccountingLab. There will be 4 exams administered in class. 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**
- **Print up and read the PowerPoint for each class, and bring it to class for note taking.**
- 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.

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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	@ 30.00%	675 / 400	= 1.69 ea
Homework	(8 at 100 pts. ea)	800 points	@ 30.00%	675 / 800	= .84 ea
Comprehensive Prob.	(25 q's 10 pts ea)	250 points	@ 10.00%	225 / 250	= .90 ea.
Quizzes	(8 at 100 pts. ea)	<u>800 points</u>	@ <u>30.00%</u>	<u>675 / 800</u>	= <u>.84 ea</u>
Total Scoring Opportunity:		2,250 points	= 100.00%	2,250 / 2,250	= 100%

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:

Weeks 1 – 10 Comprehensive Problem: “Reading the Kellog’s Financial Report”; pages 36, 75, 115, 158, 202, 253, 287, 330, 364, 409, 450, 488, 518, 548, 586, 620, 650, 678, 710, 736, 759, 791, 813, 834, and 858. Answer the questions in a word document, and turn in for evaluation. Plan for approximately 10 minutes per question. (Access the Report on Moodle)

Week 1	03/30	Introductions & Chapter 18 Intro Chapter 18 assignments: Exercises 18A-1, 18B-1; Problems 18A-2, 18B-2 due 4/01 by 11:50 AM
	04/01	Review Ch. 18 assignments. Chapter 18 quiz (online) due by 10:00 PM

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Week 2	04/06	Chapter 19 Intro Chapter 19 assignments: Exercises 19A-1, 19A-2, 19A-4, 19B-1, 19B-2, 19B-4; due 4/08 by 11:50 AM
	04/08	Review Ch. 19 assignments. Chapter 19 quiz (online) due by 10:00 PM
Week 3	04/13	Chapter 18 & 19 Practice Exam review. Exam on Chapters 18 & 19
	04/15	Chapter 20 Intro Chapter 20 assignments: Exercises 20A-2, 20A-3, 20A-4, 20B-2, 20B-3, 20B-4; due 4/20 by 11:50 AM
Week 4	04/20	Review Ch. 20 assignments. Chapter 20 quiz (online) due by 10:00 PM
	04/22	Chapter 21 Intro Chapter 21 assignments: Exercises 21A-1, 21A-3, 21A-4, 21B-1, 21B-3, 21B-4; due 4/27 by 11:50 AM
Week 5	04/27	Review Ch. 21 assignments. Chapter 21 quiz (online) due by 10:00 PM
	04/29	Chapter 20 & 21 Practice Exam review. Exam on Chapters 20 & 21
Week 6	05/04	Chapter 22 Intro Chapter 22 assignments: Exercises 22A-1, 22A-2, 22A-5, 22B-1, 22B-2, 22B-5; due 5/06 by 11:50 AM
	05/06	Review Ch. 22 assignments. Chapter 22 quiz (online) due by 10:00 PM
Week 7	05/11	Chapter 23 Intro Chapter 23 assignments: Exercises 23A-1, 23A-5, 23B-1, 23B-5; due 5/13 by 11:50 AM
	05/13	Review Ch. 23 assignments. Chapter 23 quiz (online) due by 10:00 PM
Week 8	05/18	Chapter 22 & 23 Practice Exam review. Exam on Chapters 22 & 23
	05/20	Chapter 24 Intro Chapter 24 assignments: Exercises 24A-1, 24A-5, 24B-1, 24B-5, due 5/27 by 11:50 AM
Week 9	05/25	Memorial Day – no class
	05/27	Review Ch. 24 assignments. Chapter 24 quiz (online) due by 10:00 PM
Week 10	06/01	Chapter 25 Intro Chapter 25 assignments: Exercises 25A-1, 25A-2, 25A-3, 25B-1, 25B-2, 25B-3 due 6/03 by 11:50 AM
	06/03	Review Ch. 25 assignments. Chapter 25 quiz (online) due by 10:00 PM
Final:	06/08	Exam on Chapters 24 & 25; 8:00-9:00 AM (Monday) in regular classroom

MyLab & Mastering Student Registration Instructions

To register for Practical Accounting 3 MW Spring 2015:

1. Go to **pearsonmylabandmastering.com**
2. Under Register, click Student.
3. Enter your instructor's course ID: **ruderman30195**, 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 2 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.
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 2 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.