

PRINCIPLES OF ACCOUNTING-FINANCIAL BA211
Linn-Benton Community College - Spring 2015
Course Outline – CRN 42109
Class hours: MW 2-3:50pm

Instructor: Jack Stone
stonej@linnbenton.edu

Office: MKH-117
Office hours: MW 1pm-1:50pm
TR 10:30 - 11am

Text and Required materials:

Financial Accounting, 2nd Custom Edition. Kemp & Waybright, Pearson Education, 2013
ISBN 978-1-256-68553-1

OR

Financial Accounting, standard publisher printing, Kemp & Waybright, Pearson Education, 2013. ISBN: 978-0-13-277158-0 **PLUS** My Accounting Lab access code.

Calculator. Any basic calculator is acceptable. **No cell phones for exams.**

Prerequisite: MTH095, Intermediate Algebra or higher
Strongly recommended: CIS125, Intro to Software Applications

Purpose of the Course:

This course is the first of a two-course sequence, Principles of Accounting, designed for sophomores seeking a four-year degree in Business Administration or Accounting.

In this course, the student will:

- Study financial accounting concepts
 - Be introduced to the accounting cycle
 - Develop financial statements from business transactions
 - Use accounting information to make decisions
 - Demonstrate the ability to utilize business computer applications.
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Grading:

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

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|--|------------|
| Exams (2 @ 100 points) ----- | 200 pts. |
| Chapter Quizzes (9 @ 5pts each)----- | 45 pts. |
| MAL homework (21 @ 10pts each)----- | 210 |
| Textbook Homework (21 @ 10pts each)----- | <u>210</u> |
| Total | 665 pts |

A (90-100%) B (80-89%) C (70-79%) D (60-69%) F (below 60%)

Students who are unable to successfully complete the course should withdraw prior to the end of the seventh (7th) week of class.

My Accounting Lab (MAL):

We will be using a software supplement throughout the class called My Accounting Lab. You have purchased access to the Lab when you purchased your Custom 2nd Edition textbook. You should perform and submit assigned homework in MAL. There is a great deal of help and study material available through the Lab. You are encouraged to use all the features (Demo Docs, Pre-tests, post-tests, PowerPoint, etc.).

Homework:

Homework is assigned from each chapter covered. *Italicized* homework is to be completed in MAL. **Bolded** homework is to be completed manually (by hand or Word or Excel). Bring all completed homework to class for review. **I will not accept late homework.**

Quizzes:

One for each chapter assigned. Please see MAL for access to the quizzes.

BE AWARE OF HARD DEADLINES IN THE MAL SOFTWARE. THEY CANNOT BE EXTENDED OR RESET

Exams:

Examinations will generally require 1½ hours to complete. The format will be objective questions and quantitative problems. The exams will be closed book/notes. Exam dates are indicated on the “tentative outline” located at the end of this syllabus.

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/>

Statement – Disability 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 Disability Services, 917-4789.

The LBCC community is enriched by diversity. Everyone has the right to think, learn, and work together in an environment of respect, tolerance, and goodwill. We will work toward creating a community without prejudice, intimidation, or discrimination. (related to Board Policy #1015)

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BA211 PRINCIPLES OF ACCOUNTING – FINANCIAL HOMEWORK SCHEDULE: TENTATIVE OUTLINE

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| Week One | 03/30/15 | Introduction, Chapter One lecture |
| | 04/01/15 | TBA |
| Week Two | 04/06/15 | Ch. 1 Homework DUE: <i>S1-3, S1-4 in MAL,</i> S1-9, E1-16A Chapter 2 lecture |
| | 04/08/15 | Ch. 2 Homework DUE: <i>S2-2, S2-3, S2-4 in MAL,</i> S2-6, S2-9, E2-15A, E2-18A |
| Week Three | 04/13/15 | Chapter 3 lecture |
| | 04/15/15 | Chapter 3 Homework DUE: <i>S3-1, S3-2, S3-4 in MAL,</i> S3-10, S3-12, E3-18A |
| Week Four | 04/20/15 | Chapter 4 lecture |
| | 04/22/15 | Chapter 4 Homework DUE: <i>S4-2, S4-3, S4-4 in MAL,</i> S4-7, E4-20A |
| Week Five | 04/27/15 | Chapter 5 lecture |
| | 04/29/15 | Chapter 5 Homework DUE: <i>S5-3, S5-4 in MAL,</i> S5-5, S5-11, E5-19A |
| Week Six | 05/04/15 | Review for Midterm Exam (Chapters 1-5) |
| | 05/06/15 | MIDTERM EXAM (Chapters 1-5) |
| Week Seven | 05/11/15 | Return MIDTERM EXAM - Chapter 6 lecture |
| | 05/13/15 | Chapter 6 Homework DUE: <i>S6-2, S6-4 in MAL,</i> S6-7, S6-13 |
| Week Eight | 05/18/15 | Chapter 7 lecture |
| | 05/20/15 | Chapter 7 Homework DUE: <i>S7-2, S7-6 in MAL,</i> S7-13, E7-21A Chapter 8 lecture |
| Week Nine | 05/25/15 | <i>Holiday, Memorial Day, No class</i> |
| | 05/27/15 | Chapter 8 Homework DUE: <i>S8-1, S8-3 in MAL,</i> S8-9, E8-25A |
| Week Ten | 06/01/15 | Chapter 9 lecture |
| | 06/03/15 | Chapter 9 Homework DUE: <i>S9-2, S9-7 in MAL,</i> S9-12, E9-24A - Review for Final |
| Week Eleven | 06/08/15 | Monday, 3pm – 4:50pm, FINAL EXAM (Chapters 6-9) |