

BA122: PROFESSIONAL ACCOUNTING 3 (CRN 42414)
Linn-Benton Community College - Spring 2020
Three Credits / Meets MW 8:30 – 9:50 a.m. / Online

Instructor: Chris Ruderman
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OFFICE HOURS
MW 10:30 – 11:50 pm
by phone

REQUIRED TEXT, & McGraw-Hill “CONNECT” ACCESS, etc:

1. Required: Intermediate Accounting, by Spiceland, Nelson, & Thomas, 10th edition ISBN: 9781260696325, bundled w/CONNECT at LBCC: for \$197.51. **This text and your CONNECT access will also be used for BA121 and BA122.**
2. Required: McGraw-Hill CONNECT access code
3. Four Scantron answer sheets for the exams. Available at LBCC Bookstore for .20 cents ea.

COURSE DESCRIPTION: Emphasizes fund flow analysis, financial ratios, preparing statements from incomplete data, correcting errors in prior year statements and price level changes. Job search skills are also emphasized. Prerequisite: BA 121 Professional Accounting II with a C or better.

HOMEWORK: Exercises and problems at the end of each chapter will be assigned as homework. All homework assignments will be completed via McGraw-Hill’s CONNECT. The CONNECT website provides students with built in templates, tutorials, opportunities for practice, and assessment via online quizzes. **Your homework must be completed before the start of each respective class that it is scheduled to be reviewed in. The deadline for Homework completion is one half hour before the start of class on the respective due dates set in CONNECT to receive credit. Late homework will not be accepted for credit.** A “Comprehensive Project” set of assignments will be a continuation of the Target Financial Statement analyses

QUIZZES AND EXAMS: There is a required quiz following each chapter’s homework. There will be 3 exams. If you find that you will have to miss an exam, please make arrangements **AHEAD OF TIME** to make up the exam. **Exams will be administered via Moodle during scheduled times. 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 ONLINE REGULARLY** and log in 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**

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>
Participation	18 classes x 15 pts =	270 pts.	10.50%
Homework	7 x 100 pts. =	700 pts.	27.24%
Quizzes	7 x 100 pts. =	700 pts.	27.24%
3 Exams	(2 x 200) + (1 x 300) =	700 pts.	27.24%
1 Comprehensive Set	200 points	<u>200 pts.</u>	<u>7.78%</u>
Total Scoring Opportunity: 2,570 points = 100.00%			

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 Julie Hessel at the LBCC Center for Accessibility Resources at 541-917-4789; or visit them in RCH-106.

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.linbenton.edu/BPsandARs/>)

CLASS SCHEDULE & ASSIGNMENTS:

Week 1	04/06	Ch. 15 Introduction & assignment preview (optional) Ch. 15 assignments due 04/08 by 8:00 am
	04/08	Ch. 15 assignment review & Ch. 15 assessment preview (optional) Ch. 15 assessment due by 11:00 pm. Read Chapter 16 before 04/13.
Week 2	04/13	Ch. 16 Introduction & assignment preview (optional) Ch. 16 assignments due 04/15 by 8:00 am
	04/15	Ch. 16 assignment review & Ch. 16 assessment preview (optional) Ch. 16 assessment due by 11:00 pm. Start working on the Comprehensive Problem Set
Week 3	04/20	Exam 1 on Chapters 15 & 16 Read Chapter 17 before 04/22.
	04/22	Ch. 17 Introduction & assignment preview (optional) Ch. 17 assignments due 04/27 by 8:00 am

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Week 4	04/27	Ch. 17 assignment review & Ch. 17 assessment preview (optional) Ch. 17 assessment due by 11:00 pm. Read Chapter 18 before 04/29.
	04/29	Ch. 18 Introduction & assignment preview (optional) Ch. 18 assignments due 05/04 by 8:00 am
Week 5	05/04	Ch. 18 assignment review & Ch. 18 assessment preview (optional) Ch. 18 assessment due by 11:00 pm.
	05/06	Exam 2 on Ch's. 17 & 18. Read Chapter 19 before 05/11.
Week 6	05/11	Ch. 19 Introduction & assignment preview (optional) Ch. 19 assignments due 05/13 by 8:00 am
	05/13	Ch. 19 assignment review & Ch. 19 assessment preview (optional) Ch. 19 assessment due by 11:00 pm. Read Chapter 20 before 5/18.
Week 7	05/18	Ch. 20 Introduction & assignment preview (optional) Ch. 20 assignments due 05/20 by 8:00 am
	05/20	Ch. 20 assignment review & Ch. 20 assessment preview (optional) Ch. 20 assessment due by 11:00 pm. Read Chapter 21 before 5/25.
Week 8	05/25	Memorial Day Holiday
	05/27	Ch. 21 Introduction & assignment preview (optional) Ch. 21 assignments due 06/01 by 8:00 am
Week 9	06/01	Ch. 21 assignment review & Ch. 21 assessment preview (optional) Ch. 21 assessment due by 11:00 pm.
	06/03	Comprehensive Problem Set due by 8:00 am Monday 06/08.
Week 10	06/08	Exam 3 Study Guide
	06/10	Exam 3 on Ch's. 19, 20 & 21.

Note: There is no “Finals Week” this term, our last “class” is on 06/10 as you complete Exam 3.

SELF-DIRECTED OPTIONS: WORKING AHEAD & TAKING EXAMS EARLY:

Your success in accounting is greatly dependent upon your sustained level of initiative and motivation. Throughout the course, you will be able to complete assignments and assessments ahead of scheduled due dates. Due to this course being administered online, no advance exams will be administered, and students will take randomized exams administered via Moodle during the specifically scheduled times indicated above. It would be wise to interpret the class schedule & assignments as the absolute slowest acceptable progression. You are encouraged to assert professional level initiative to prepare yourself for the field.

McGraw Hill “CONNECT” ACCESS:

<https://connect.mheducation.com/class/c-ruderman-mcgraw-hill-turnkey-course--2020>