

BA 120: PROFESSIONAL ACCOUNTING I (CRN 25340)
Linn-Benton Community College - Fall 2020
Three Credits / Meets MW 8:30 – 9:50 a.m. / Virtual class format

Instructor: Chris Ruderman
Office: MKH-114
Phone: 541-917-4257
Email: rudermc@linnbenton.edu

OFFICE HOURS
M: 1:00 – 1:50 pm via phone or Zoom
W: 1:00 – 1:50 pm via phone or Zoom
Friday after 1:00 pm by appointment

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 \$234.30. **This text and your CONNECT access will also be used for BA121 and BA122.**
2. Required: McGraw-Hill CONNECT access code

Zoom link for our Class: <https://linnbenton.zoom.us/j/94522503336>

COURSE DESCRIPTION: Provides an advanced study of accounting theory and practice for measurement of income and valuation of assets in financial statement presentation. Reviews accounting concepts and alternative approaches to various problems. **Prerequisites: BA 113 Practical Accounting III or BA 211 Principles of Accounting: Financial and BA 213 Principles of Accounting: Managerial with a C or better.**

HOMEWORK: Exercises and/or problems at the end of each chapter will be assigned as homework. All homework assignments will be completed via McGraw-Hill CONNECT. The McGraw-Hill CONNECT website provides students with built in templates, tutorials, opportunities for practice, and assessment via online quizzes. Homework completion deadlines are by 8:25 am of each class following a Chapter introduction. Late homework will not be accepted for credit. Because working ahead and staying ahead are essential for success in “real-world” accounting positions, those standards are incorporated into this class.

ASSESSMENTS AND EXAMS: There will be a required Assessment (quiz) following each chapter’s homework deadline. All Assessments (quizzes) will be administered in CONNECT. No make-up Assessments will be administered. 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 exam date. After that, the student will forfeit the exam. Exceptions may be made for emergency situations. Open book & notes are allowed for each Exam.

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 introductions**
- 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.

Professional Accounting I Syllabus – Page 2

“VIRTUAL” vs “ONLINE”

There is a big difference between the meanings of "Virtual" format and "Online" classes.

All of my classes will run in the "Virtual" format, which means that your attendance and participation are expected during scheduled class times; just as if we were attending in the brick & mortar.

I plan on recording each class for back up / emergency purposes for students who cannot attend. Class session recordings are NOT intended to serve as an alternative to attending classes during scheduled times.

If you cannot attend, you cannot earn participation points, which will weigh in for about 10% of your total grade calculation.

In the "Online" class format, what you do and when you do it is entirely up to you, and there is no interactive component with an Instructor. While a lot of the work you do will be performed in McGraw Hill CONNECT outside of class meeting times, this is not an “Online” class.

If you cannot attend during scheduled class meeting times, you may still enroll, but you’ll need the strength and motivation to get through the course by viewing recordings and doing all of the required work in the publisher's lab completely on your own. I do not recommend taking this path if you can avoid it.

PARTICIPATION: Participation in every class session is an essential element toward earning a passing grade. Attendance will be monitored at the start, middle, and end of each class, and each absence will result in a 15-point deduction from your final grade calculation. Other deductions will be made for late arrivals and/or early departures. Please make every effort to be on time.

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%
4 Exams	3 x 200 +1 x 100 =	700 pts.	27.24%
1 Comprehensive Set	200 pts =	<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.

Professional Accounting I Syllabus – Page 3

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 <https://www.linnbenton.edu/about-lbcc/administration/policies/equal-opportunity.php>)

CLASS SCHEDULE & ASSIGNMENTS:

Week 1	09/28	Introductions, Syllabus and Chapter 1 Introduction Chapter 1 Assignments due 09/30 by 8:25 am
	09/30	Chapter 1 Homework review & Quiz Overview. Start on Quiz.
Week 2	10/05	Chapter 2 Introduction. Chapter 2 Assignments due 10/07 by 8:25 am
	10/07	Chapter 2 Homework review & Quiz Overview. Project Overview. Start on Quiz.
Week 3	10/12	Exam 1 on Chapters 1 & 2 via Moodle
	10/14	Independent Study (no class) – Begin work on the term Project
Week 4	10/19	Chapter 3 Introduction. Chapter 3 Assignments due 10/21 by 8:25 am
	10/21	Chapter 3 Homework review & Quiz Overview. Start on Quiz.
Week 5	10/26	Chapter 4 Introduction. Chapter 4 Assignments due 10/28 by 8:25 am
	10/28	Chapter 4 Homework review & Quiz Overview. Start on Quiz.
Week 6	11/02	Exam 2 on Chapters 3 & 4
	11/04	Chapter 5 Introduction. Chapter 5 Assignments due 11/09 by 8:25 am
Week 7	11/09	Chapter 5 Homework review & Quiz Overview. Start on Quiz.
	11/11	Veteran's Day – (no class)

Professional Accounting I Syllabus – Page 4

Week 8	11/16 11/18	Chapter 6 Introduction. Chapter 6 Assignments due 11/18 by 8:25 am Chapter 6 Homework review & Quiz Overview. Start on Quiz.
Week 9	11/23 11/25	Exam 3 on Chapters 5 & 6 via Moodle Chapter 7 Introduction. Chapter 7 Assignments due 11/30 by 8:25 a.m.
Week 10	11/30 12/02	Chapter 7 Homework review & Quiz Overview. Start on Quiz. Projects due by 8:25 am. Project Solution review
Final:	12/07	Exam 4 on Chapter 7; 8:00-9:50 am (Monday) via Moodle

McGraw Hill “CONNECT” ACCESS:

<https://connect.mheducation.com/class/c-ruderman-mcgraw-hill-turnkey-course--20-21>