

BA 111: Practical Accounting 1 CRN 25259

Syllabus Fall 2020 Online/Remote

Instructor: Mary Vedaam Email: vedaam@linnbenton.edu

The first session of each week is a live presentation: **Mondays at 10:00 am**. A recording will be available. The second session of each week is a recorded presentation.

Required Materials:

Text: College Accounting – A Practical Approach, by Jeffrey Slater, 14th edition

MyLab (MyAccountingLab) Course Software from Pearson Publishing: Quizzes, homework, the project and extra credit opportunities will be performed in this software package. Access code is included with the text when purchased from the bookstore. At this time, this text and access code satisfy course materials for BA 112 and BA 113, if taken during this academic year.

Outcomes:

Demonstrate a basic understanding of the double-entry accounting system. Manually complete the entire accounting cycle for a service-based sole proprietorship on the accrual basis. Prepare basic financial statements for a service-based sole proprietorship. Demonstrate an understanding of control of cash processes and bank reconciliations. Calculate basic payroll and payroll tax activity. Prepare simple federal quarterly and annual payroll tax forms.

Grading:

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

ITEM	Points
3 Exams (60 points each)	180
Final Exam	60
Chapter Homework (7 best @ 30 points each)	210
Project	50
Quizzes (7 best @ 30 points each)	210
TOTAL	<u>710</u>

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

There are 5 extra credit opportunities of 10 points each.

Students who are unable to successfully complete the course should withdraw within LBCC's withdrawal window.

Examinations: Exams are online in Pearson.

Homework/Quizzes:

Homework: Each homework assignment is worth 30 points. **Late homework will not be accepted.** Students are required to complete their homework in **Pearson MyLab**. There are 8 homework assignments. Only the seven highest homework scores will be counted in your final grade.

Quizzes: Quizzes consist of multiple-choice and true-false questions. You will be allowed **one attempt at the quiz and the attempt will last for 40 minutes**. Each quiz consists of ten questions and each correct answer is worth three points. There are 8 quizzes. Only the seven highest quiz scores will be counted in your final grade.

Project: The project is completed in **Pearson MyLab**. **Late projects will not be accepted.**

Veterans:

Veterans and active duty military personnel with special circumstances are encouraged to communicate these, in advance if possible, to the instructor.

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.

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.).

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 let me know. If changes are made, I will announce them. 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.
- Review the slides in Pearson MyLab.
- Use the excel workpapers provided by Pearson.
- Begin homework assignments ahead of the due dates.
- Re-do exercises that we cover in class for more practice.
- **Do not fall behind.** Ask if a concept or process is not clear.
- Have access to a **stable internet connection**.
- Take advantage of our accounting tutor Kory Kleint. kleintk@linnbenton.edu
- Take advantage of extra credit opportunities.

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WEEK	DATE		All Assignments Due by 11:00 PM
Week 1	9/28	Course introduction and Chapter 1	
	recording	Review Ch. 1	
	10/3	Ch 1 assignments due	P 1A-4, 1 A-5 Ex Cr Ex 1A-5 Ch 1 Quiz
Week 2	10/5	Chapter 2	
	recording	Review Ch 2	
	10/10	Ch 2 assignments due	P 2A-1, 2A-3, 2A-4 Ch 2 Quiz
Week 3	10/13	Exam #1 Ch 1 and Ch 2	Exam #1
	recording	Chapter 3	
Week 4	10/19	Review Ch 3	
	recording	Chapter 4	
	10/24	Ch 3 assignments due	Ex 3B-3, 3B-5, P 3A-3 Ex Cr P 3B-1 Ch 3 Quiz
Week 5	10/26	Review Ch 4	
	10/30	Ch 4 assignments due	P 4A-2, 4A-3 Ch 4 Quiz
	11/2	Exam #2 Ch 3 and Ch 4	Exam #2
Week 6	11/2	Chapter 5	
	recording	Review Ch 5 Introduce project	
	11/7	Chapter 5 assignments due	Ex 5A-1 through 5A-5 Ex Cr Ex 5B-1, 5B-2, 5B-3 Ch 5 Quiz
Week 7	11/9	Chapter 6	
	recording	Review Ch 6	
	11/14	Ch 6 assignments due Project due	P 6A-1 through 6A-4 Ch 6 Quiz Project
Week 8	11/16	Exam #3 Ch 5 and Ch 6	Exam #3
	recording	Chapter 7	
Week 9	11/23	Review Ch 7	
	11/29	Ch 7 assignments due	P 7A-1 through 7A-4 Ex Cr P7B-2 Ch 7 Quiz
Week 10	11/30	Chapter 8	
	recording	Review Ch 8	
	12/5	Ch 8 assignments due	Ex 8A-2, 8A-3, 8A-5, and P 8A-3 Ex Cr P8B-1 Ch 8 Quiz
FINAL	12/7	Exam #4 (final) Ch 7 and Ch 8	Exam #4