

BA 112: Practical Accounting II CRN 32500

Syllabus Winter 2020

Instructor: Mary Veda

MKH - 107 M,W 10:00 am – 11:50 am

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Office Hours: MKH-117 T, R 12:00 – 1:00. Other times by appointment.

Required Materials:

- 1) **Text:** College Accounting – A Practical Approach, by Jeffrey Slater, 14th edition
- 2) **MyLab (MyAccountingLab) Course Software from Pearson Publishing:** Quizzes, homework, the project and some extra credit opportunities will be performed in this software package. Access code is included if you buy the book at the bookstore. Otherwise you must purchase an access code from Pearson.
Note: Text and access code, if bought bundled from the bookstore, satisfy materials requirements for BA 111, BA 112 and BA 113.
- 3) **Calculator:** Any single-use, basic calculator is acceptable for our paper-based exams. Students may not share calculators during exams.

Course Description:

This class covers sales and cash receipts, purchases and cash payments, accounting for a merchandising company, handling bad debts, notes receivable, notes payable, accounting for merchandising inventory, accounting for property, plant equipment and intangible assets, and partnership accounting.

Grading:

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

ITEM	Points
3 Exams 70 points each)	210
Final Exam	70
Chapter Homework (7 best @ 30 points each)	210
Quizzes (7 best @ 30 points each)	210
Project	60
TOTAL	<u>760</u>

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

There will be 8 extra credit opportunities of 10 points each. 3 opportunities will be in class small group assignments. 5 will be completed in Pearson MyLab.

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

Examinations:

Question format includes, but is not limited to, essay questions, quantitative problems and multiple choice. The exams are closed-book and closed-notes. On the exams you will be allowed to use 1) a writing instrument & eraser, 2) single-use calculator, and 3) instructor provided test materials, with no other items allowed. Exam dates are indicated on the outline. Exams must be taken on the date scheduled unless prior arrangements have been made. If an examination is missed and you have 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. Exceptions may be made for emergency situations. The Final must be taken at the scheduled time unless prior arrangements have been made.

Homework/Quizzes:

Homework: Homework problems will be graded and are due **at the beginning of class** on the date listed.

Late homework will not be accepted. Students are required to complete their homework in **Pearson MyLab**. You do not need to complete homework in one session. There are 8 homework assignments. Only the 7 highest homework scores will be counted in your final grade.

Quizzes: Quizzes consist of multiple-choice and true-false questions. **The quizzes are open book/notes.** Quizzes are completed through your **Pearson MyLab** account outside of class. Once you open a quiz, you will be allowed **one session (attempt) at the quiz and the session will last for 40 minutes.** **Late quizzes will not be accepted.** Each quiz consists of ten questions. There are 8 quizzes. Only the 7 highest quiz scores will be counted in your final grade.

Project:

A Mini-practice set project, The Fantastic Dress Shop (text p. 422), is due February 12th at 10:00 am. 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.

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.).

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.

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 talk with me. As changes are made, I will announce them in class. 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 before you come to class.
- Do the “Try It!” exercises and Demonstration Summary Problems in the text. Solutions are at the end of each chapter.
- Review the slides in Pearson MyLab.
- Begin homework assignments ahead of the due dates.
- **Do NOT prepare homework and quizzes in Pearson on your phone.**
- Re-do exercises that we cover in class for more practice.
- **Do not fall behind.** Ask questions in class if a concept or process is not clear.
- Have access to a **stable internet connection.**
- Meet with me if you need individual instruction.
- Take advantage of the accounting lab MKH 104.
- Take advantage of extra credit opportunities.
- Attend all exam review class sessions.

BA 112 OUTLINE Winter Term 2020 CRN 32500

Week 1	1/6	Introductions and Chapter 9 Intro Chapter 9 assignments: Exercises 9A-4, 9A-5; Problem 9A-2, due 1/8 by 10:00 AM Extra Credit Problem 9B-2 due 1/8 by 10:00 AM
	1/8	Review Ch. 9 hwk. Chapter 9 quiz due 1/9 by 11:00 PM
Week 2	1/13	Chapter 10 Intro Chapter 10 assign's: Exercises 10A-1, 10A-3; Problem 10A-3; due 1/15 by 10:00 AM
	1/15	Review Ch. 10 hwk. Exam review. Chapter 10 Extra Credit during class. Chapter 10 quiz due 1/16 by 11:00 PM
Week 3	1/20	MLK Day – No class
	1/22	Exam on Chapters 9 and 10
Week 4	1/27	Chapter 11 Intro Chapter 11 assign's: Exercises 11A-1, 11A-2, 11A-4; Problem 11A-1; due 1/29 by 10:00 AM Extra Credit Problem 11B-1 due 1/29 by 10:00 AM
	1/29	Review Ch. 11 hwk. Chapter 11 quiz due 1/30 by 11:00 PM
Week 5	2/3	Chapter 12 Intro Chapter 12 assign's: Exercise 12A-2 and Problem 12A-4 due 2/5 by 10:00 AM Extra Credit Problem 12B-3 due 2/5 by 10:00 AM Introduce Project: The Fantastic Dress Shop due 2/12 by 10:00 AM
	2/5	Review Ch. 12 hwk. Exam review Chapter 12 quiz due 2/6 by 11:00 PM

- Week 6 2/10 Exam on Chapters 11 and 12
- 2/12 Chapter 13 Intro
 Chapter 13 assignments: Problems 13A-1, 13A-2, & 13A-3; due 2/19 by 10:00 AM
 Project: The Fantastic Dress Shop due 2/12 by 10:00 AM
- Week 7 2/17 President's Day – No class
- 2/19 Review Ch. 13 hwk. Chapter 13 Extra Credit during class.
 Chapter 13 quiz due 2/20 by 11:00 PM
- Week 8 2/24 Chapter 14 Intro
 Chapter 14 assignments: Exercise 14B-1, Problems 14A-1, 14A-2; due 2/26 by 10:00 AM
 Extra Credit Problem 14B-3 due 2/26 by 10:00 AM
- 2/26 Review Ch. 14 hwk. Exam review. Chapter 14 quiz due 2/27 by 11:00 PM
- Week 9 3/2 Exam on Chapters 13 and 14
- 3/4 Chapter 15 Intro
 Chapter 15 assignments: Exercises 15A-1, 15A-5, & 15A-7; due 3/9 by 10:00 AM
 Extra Credit Exercise 15B-4 due 3/9 by 10:00 AM
- Week 10 3/9 Review Ch. 15 hwk. Intro Chapter 16
 Chapter 15 quiz due 3/10 by 11:00 PM
 Chapter 16 Intro Chapter 16 assignments: Exercise 16A-4; Problems 16A-1, 16A-2, & 16A-3;
 due 3/11 by 10:00 AM
- 3/11 Review Ch. 16 hwk. Chapter 16 Extra Credit during class.
 Chapter 16 quiz due 3/12 by 11:00 PM
 Exam review
- Final: 3/16 Exam on Chapters 15 and 16; 8:00-9:50 AM (Monday) in regular classroom