

BA 213 - PRINCIPLES OF ACCOUNTING: MANAGERIAL CRN 30340

Syllabus Winter 2022

Instructor: Mary Vedaam Email: vedaam@linnbenton.edu

Please include BA 213 on the subject line whenever you email me about this class.

Accounting Tutor: Kristie Kohashi: kristie.kohashi.1183@mail.linnbenton.edu

All class presentation recordings will be posted in Moodle weekly or semi-weekly per the schedule.

Live Zoom sessions TBA

Required Materials

Text: Horngren's Financial Accounting, Miller-Nobles, Mattison, Matsura, Seventh Edition (7e).

Pearson MyLab (MyAccountingLab) Course Software from Pearson Publishing: Access code is included with the text when purchased through the bookstore. It may also be purchased from Pearson. Access code is required because students must perform homework assignments in MyLab Pearson.

We use the same edition of the text for BA 213 as BA 211 Fall term 2021. If you purchased two-term Pearson access with the 7th edition in the fall you should get access without additional cost.

Prerequisite: Principles of Accounting: Financial (BA 211 or equivalent) with a grade of "C" or better.

Course Description: Demonstrates the use of accounting information to meet organization goals. Methods of extracting accounting information for decision-making, management of resources, planning, and product and service costing are covered.

Outcomes: Upon successful completion of this course, students will be able to:

Explain the interrelationship of the accounting systems to all areas of business and business decision making, understand cost behavior and predict break-even points, recognize the components and processes related to various cost accounting systems, analyze the performance of the organization and organizational sub-units, use the budgeting process to prepare budgets and pro forma financial statements, utilize the time-value-of-money concept to analyze capital investment projects.

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

| ITEM | Points |
|--|-------------------|
| Mid-Term Exam | 100 |
| Final Exam | 100 |
| Chapter Homework in Pearson – 15 points each | 150 |
| Project | 50 |
| TOTAL | <u>400</u> |

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

There are 3 extra credit assignments in Pearson worth up to 5 points each.

Students who are unable to successfully complete the course should withdraw within LBCC's withdrawal window, by the end of week seven.

Examinations: Midterm and Final are online in Pearson.

Homework: Homework problems on the outline will be graded and are due **at the time and date** listed. Students are required to complete their homework in **Pearson MyLab**. Go directly to the Pearson site. **You do not access Pearson through Moodle.**

Project: A project will be assigned later in the term (see outline). **This project is an individual project.**

Veterans:

Veterans and 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

<https://www.linnbenton.edu/student-services/accessibility/index.php> or call 541-917-4789.

Academic Integrity:

Acts of academic dishonesty, including plagiarism or cheating, are serious offenses. Students who are found to have committed or been involved in any act of academic dishonesty will receive an F in the course. Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook.

[studentrights://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php](https://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php)

LBCC Comprehensive Statement of Nondiscrimination:

Linn-Benton Community College (LBCC) prohibits unlawful harassment as well as any form of unlawful discrimination based on race, ethnicity, religion, national origin, sex or sexual content, gender, marital status, disability, veteran's status, age, sexual orientation, or any other status protected by federal, state or local law. To report an issue, go to

<https://www.linnbenton.edu/about-lbcc/departments-and-contacts/report-an-issue/index.php>, or contact the EO/Title IX Coordinator in the LBCC Human Resources Office at (541) 917-4425.

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 Do Well in BA 213

- Read assigned chapters ahead of the schedule.
- Do not fall behind. Ask questions if a concept or process is not clear.
- Check your email daily. Check assignment due dates daily.
- Take advantage of the extra-credit opportunities.
- Download and review the slides in Pearson MyAccountingLab.
- Work with Kristie, our accounting tutor.
- Begin the homework assignments ahead of the due dates.
- Write out the homework assignments on paper before entering in Pearson.
- Work through the Try It! Exercises throughout the chapters.
- Make yourself familiar with the Key Terms at the end of each chapter.
- Start the project early.
- Ask for assistance, early, if you have trouble with the project.

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| WEEK | Weeks start on Mondays | | All Assignments Due on Sundays by 11:00 PM (except Midterm and Final) |
|--------------------|-------------------------------|---|--|
| Week 1 | Starts 1/3 | #1 Ch 1: Introduction to Managerial Accounting #2 Ch 1: Introduction to Managerial Accounting, continued Chapter 1 homework due 1/9 at 11 pm | Chapter 1 Homework 1/9 |
| Week 2 | Starts 1/10 | #3 Ch 2: Job Order Costing #4 Ch 2: Job Order Costing, Continued Chapter 2 homework and extra credit #1 due 1/16 at 11 pm | Chapter 2 Homework and extra credit #1 1/16 |
| Week 3 | Starts 1/17 | #5 Ch 3: Process Costing #6 Ch 3: Process Costing, continued Chapters 3 homework due 1/23 at 11 pm | Chapter 3 Homework 1/23 |
| Week 4 | Starts 1/24 | #7 Ch 4: Lean Management Systems #8 Ch 4: Lean Management Systems, continued Chapter 4 homework and extra credit #2 due 1/30 at 11 pm | Chapter 4 Homework and extra credit #2 1/30 |
| Week 5 | Starts 1/31 | #9 Ch 5: Cost-Volume-Profit Analysis #10 Ch 5: Cost-Volume-Profit Analysis, continued Chapter 5 homework due 2/6 at 11 pm | Chapter 5 Homework 2/6 |
| Week 6 | Starts 2/7 | Midterm Ch 1 – 5 Tuesday Feb 8th open from 10 am until 2 pm #11 Ch 7: Master Budgets #12 Project Introduction Ch 7 homework due 2/13 at 11 pm | Midterm Tues Feb 8th Chapter 7 Homework 2/13 |
| Week 7 | Starts 2/14 | #13 Ch 8: Flexible Budgets & Standard Cost Systems #14 Ch 8: Flexible Budgets & Standard Cost Systems, continued Chapter 8 homework and extra credit #3 due 2/20 at 11 pm | Chapter 8 Homework and extra credit #3 2/20 |
| Week 8 | Starts 2/21 | #15 Ch 9: Responsibility Accounting & Performance Eval #16 Ch 9: Responsibility Accounting & Performance Eval, cont'd Chapter 9 homework due 2/27 at 11 pm | Chapter 9 Homework 2/27 |
| Week 9 | Starts 2/28 | #17 Ch 10: Short-Term Business Decisions #18 Ch 10: Short-Term Business Decisions, continued Chapter 10 homework due 3/6 at 11 pm Project Due 3/6 at 11 pm | Chapter 10 Homework 3/6 Project Due 3/6 |
| Week 10 | Starts 3/7 | #19 Ch 11: Capital Investment Decisions #20 Ch 11: Capital Investment Decisions, continued Chapters 11 homework due 3/13 at 11 pm | Chapter 11 Homework 3/13 |
| FINALS WEEK | Starts 3/14 | Final ch 7 - 11 Tuesday March 15th open from 10 am until 2 pm | Final Tues March 15th |