**BA 213 – PRINCIPLES OF ACCOUNTING: MANAGERIAL ONLINE**

 ***Summer 2020***

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| ***CRN 16378*** |
| **Starts Monday June 29th** **Online** |

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**Text & Required Resources:**

1. Horngren’s Financial Accounting, Miller-Nobles, Mattison, Matsura, Sixth Edition

2. **Pearson MyAccountingLab­­® (MAL)**- Access code needed to activate or purchase by credit or debit card if you did not buy the print version of the book from the bookstore, and

3. **Calculator**

**Prerequisite:** Principles of Accounting:Financial (BA 211 or equivalent) w/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. Overarching principles of planning and control are emphasized.

**Course Outcomes:**

* Explain the interrelationship of the accounting systems to all areas of business and business decision making.
* Recognize the components and processes related to various cost accounting systems.
* Understand cost behavior and predict break-even points.
* 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:**

All course grades will be available in MAL. Final course grades will be determined as follows:

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| **Category** | **Points** | **Percent** |
| Homework (14 assignment sets x 10 pts each) | 140  | 27.5% |
| Quizzes (11 x 10 points each) | 110 |  21.6% |
| Project - **required to pass course** | 40 | 7.8% |
| Exams (2 @ 110 points each) | 220 |  43.1% |
| Total points possible | 510 |  100.0% |

Course grades will be computed as follows from total points possible:

A (90 < 100%), B (80 < 89.9%), C (70 < 79.9%), D (60 < 69.9%), or F (< 59.9%)

**MyAccountingLab:**

MyAccountingLab (MAL) is an online, interactive learning resource. Access to the lab is purchased with your textbook. The MAL information that accompanies this syllabus includes login information. Using the online accounting lab will give you more practice with accounting concepts presented in class and in the text and is an excellent resource for help outside of class. There are additional practice problems, chapter pre- and post-quizzes, PowerPoints and numerous other resources available. I will transfer all of your homework and quiz scores from MAL into my BA 213 gradebook. This gradebook will be updated frequently (but not in real time) and posted on our course Moodle site about once a week.

**Homework:** There are 14 homework assignment sets in MAL worth 10 points each. They are due by 11:59PM on the dates listed on the outline. You may continue to work the assignment until the due date & time. When complete, you may want to print the assignment for future review. **Late work will not be accepted, and you will not have access to the problem on-line after the due date**. All homework assignments and quizzes will be reviewed in class for clarification and reinforcement purposes. You may start your work any time before the due dates. Students who assert initiative by getting ahead and staying ahead on homework completion tend to outperform poor time managers by a wide margin. All homework assignments and quizzes will be available online on or before the first day of class.

**Quizzes:** Eleven quizzes in Pearson MyAccountingLab will be graded and are due **at the time and date** listed. The same expectations as homework (above) apply.

**Term Project (REQUIRED):** The Term Project will be introduced during Week Seven**.** This Project will require the use of computer spreadsheet software and are due via email by or before August 30th at 11:59PM**.** There will be no extensions or allowances for late submissions. Timely submission of the assigned project is required in order to receive a final grade of “C” or higher.

**Exams:** Two randomized exams will be given via Moodle. Exams will include objective and computational questions and should take a well-prepared student approximately 90 - 110 minutes to complete. Use your calculator for each exam. See course outline for exam dates. Exams must be taken on the date scheduled unless prior arrangements have been made. If the mid-term exam is missed for any reason, a 20% late deduction will be accessed. Failure to take the midterm or final within one week following the originally scheduled dates will result in complete forfeiture of each respective 110-point opportunity.

**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/BPsandAPs/)

**CENTER FOR ACCESSIBILITY RESOURCES (CFAR):** Inform 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 believe you may need accommodation services please contact Center for Accessibility Resources, (541) 917-4789. If you have documented your disability, remember that you must make your request for accommodations through the Center for Accessibility Resources Online Services web page every term in order to receive accommodations.

**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 and be reported if you are found to be involved in academic dishonesty (cheating, plagiarism, etc.).

**SYLLABUS/OUTLINE:** This syllabus/outline are a guide, not a contract. If something listed does not make sense, please talk with me. If changes are made, I will announce them via the discussion board in Moodle. Not reading the syllabus does not constitute a valid excuse for missing a due date. Accounting professionals are expected to be on time at all times.

**CLASS SCHEDULE & ASSIGNMENTS:**

**Week 1 06/29/2020:** Course overview, Chapter 16 Introduction

Homework: Chapter 16 Set A: S16-3, S16-5, S16-8, S16-10, E16-15 and Chapter 16 Set B: E16-23, E16-24 due 7/5 at 11:59PM

**Week 2 07/06/2020** LAST DAY TO DROP: Chapter 16 Set A/B review and Chapter 17 Introduction

Homework: **Ch. 16 quiz,** Chapter 17 Set A: E17-18, E17-19, & E17-22 and Chapter 17 Set B: E17-24, E17-25, & E17-26 due 07/12 by 11:59PM

**Week 3 07/13/2020:** Chapter 17 Set A/B review, Chapter 18 Introduction and Chapter 19 Introduction

Homework: **Ch. 17 quiz,** Chapter 18: S18-1, E18-18, E18-19, & E18-20 and Chapter 19: S19-1, S19-2, & S19-3 due 07/19 by 11:59PM

**Week 4 07/20/2020:** Chapter 18 assignment review and Chapter 19 assignment review and Chapter 20 Introduction

Homework: **Ch. 18 quiz,** **Ch. 19 quiz** and Chapter 20: E20-19, E20-20, E20-21, E20-22, & E20-23 due 07/26 by 11:59PM

**Week 5 07/27/2020:** Chapter 20 assignment review and **Review for Midterm**

Homework: **Ch. 20 quiz, Midterm Exam(via Moodle)** Due 08/02 by 11:59PM

**Week 6 08/03/2020:** **Midterm results**, Chapter 21 Introduction and Chapter 22 Introduction

Homework: Chapter 21: E21-14, E21-15, E21-16, & E21-17 and Chapter 22 assignments E22-23, & E22-24 due 08/09 by 11:59PM

**Week 7 08/10/2020:** Chapter 21 assignment review, Chapter 22 assignment review, Chapter 23 Introduction and  **Project Introduction**

Homework: **Ch. 21 quiz, Ch. 22 quiz**, Chapter 23 Set A: S23-1, S23-4, & E23-15 and Ch 23 Set B: E23-16, & E23-19 due 08/16 by 11:59PM. LAST DAY TO WITHDRAW SUNDAY, AUGUST 16TH

**Week 8 08/17/2020:** Chapter 23 Set A/B assignment review, Chapter 24 Introduction and Chapter 25 Introduction

Homework: **Ch 23. quiz,** Chapter 24: S24-4, E24-16, & E24-17 and Chapter 25: S25-1, S25-2, S25-5, S25-6, & P25-30B due 08/23 by 11:59PM

**Week 9 08/24/2020:** Chapter 24 assignment review, Chapter 25 assignment review and Chapter 26 Introduction

Homework: **Ch. 24 quiz, Ch 25 quiz,** Chapter 26: E26-16, E26-20, E26-21, & E26-23 and **Projects due via email** due 08/30 by 11:59PM

**Week 10 08/31/2020:** Chapter 26 assignment review and Review for Final

Homework: **Ch. 26 quiz** and **Final Exam (via Moodle) due 09/02 11:59 pm**

**How to Do Well In BA 213**

* Read your assigned chapters before you attend class online! Make notes while reading.
* Review the slides in Pearson MyAccountingLab to reinforce.
* Begin the homework assignments ahead of the due dates.
* Work through the Try It! Exercises throughout the chapters.
* Make yourself familiar with the Key Terms at the end of each chapter.
* Re-do the exercises that we do during class for more practice.
* Start the project early, there will be no Accounting Lab support this term!