

BA 112: Practical Accounting II CRN 32500

Syllabus Winter 2017

Instructor: Mary Vedaa

NSH - 108 M,W 10:00 am – 11:50 am

Email: mary.vedaa@linnbenton.edu Phone: 541-917-4265

Office Hours: MKH-117 Monday and Wednesday 12:00 – 2:00 and by appointment

Required Materials:

Text: College Accounting – A Practical Approach, by Jeffrey Slater, 13th edition

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 must be purchased (or acquired at bookstore when you buy the book) by student. Pearson student helpline: 1-800-677-6337

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 (8 best @ 30 points each)	240
Quizzes (8 best @ 30 points each)	240
Project	60
TOTAL	<u>820</u>

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

There will be 9 extra credit opportunities of 10 points each. 4 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:

Examinations will require no more than one hour to complete. 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**. There are 9 homework assignments. Only the 8 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. You will be allowed **one attempt at the quiz and the attempt will last for 40 minutes.** Each quiz consists of ten questions. There are 9 quizzes. Only the 8 highest quiz scores will be counted in your final grade.

Project:

A Mini-practice set project, The Elegant Dress Shop (text p. 474), is due February 6 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.

Center for Accessibility Services:

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 the instructor during the first week of class. If you have not accessed services and think you may need them, please contact Center for Accessibility Services, (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 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.
- 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.
- 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 2017

Week 1	1/09	Introductions and Chapter 9 Intro Chapter 9 assignments: Exercises 9A-4, 9A-5; Problem 9A-2, due 1/11 by 10:00 AM Extra Credit Problem 9B-2 due 1/11 by 10:00 AM
	1/11	Review Ch. 9 hwk. Chapter 9 quiz due 1/12 by 11:00 PM
Week 2	1/16	MLK Birthday – No class
	1/18	Chapter 10 Intro Chapter 10 assign’s: Exercises 10A-1, 10A-3; Problem 10A-3; due 1/23 by 10:00 AM
Week 3	1/23	Review Ch. 10 hwk. Exam review. Chapter 10 Extra Credit during class. Chapter 10 quiz due 1/24 by 11:00 PM
	1/25	Exam on Chapters 9 and 10 (one hour). Chapter 11 Intro Chapter 11 assign’s: Exercises 11A-1, 11A-2, 11A-4; Problem 11A-1; due 1/30 by 10:00 AM Extra Credit Problem 11B-1 due 1/30 by 10:00 AM
Week 4	1/30	Review Ch. 11 hwk. Chapter 11 quiz due 1/31 by 11:00 PM
	2/01	Chapter 12 & Mini Practice Set (Elegant Dress Shop) Intro’s Chapter 12 Exercise 12A-2; Problem 12A-4 and Mini Practice Set Problem: The Elegant Dress Shop; due 2/6 by 10:00 AM Extra Credit Problem 12B-3 due 2/6 by 10:00 AM
Week 5	2/06	Review Ch. 12 & Mini Practice Set hwk. Exam review. Ch. 12 quiz due 02/7 by 11:00 PM
	2/08	Exam on Chapters 11 and 12 (one hour). Chapter 13 Intro Chapter 13 assignments: Problems 13A-1, 13A-2, & 13A-3; due 2/13 by 10:00 AM

Week 6	02/13	Review Ch. 13 hwk. Chapter 13 Extra Credit during class. Chapter 13 quiz due 2/14 by 11:00 PM
	2/15	Chapter 14 Intro Chapter 14 assignments: Problems 14A-1, 14A-2, & 14A-3; due 2/22 by 10:00 AM Extra Credit Problem 14B-3 due 2/22 by 10:00 AM
Week 7	2/20	President's Day – No class
	2/22	Review Ch. 14 hwk. Exam review. Chapter 14 quiz due 2/23 by 11:00 PM
Week 8	2/27	Exam on Chapters 13 and 14 (one hour). Chapter 15 Intro Chapter 15 assignments: Exercises 15A-1, 15A-5, & 15A-7; due 3/01 by 10:00 AM
	3/01	Review Ch. 15 hwk. Chapter 15 Extra Credit during class. Chapter 15 quiz due 3/02 by 11:00 PM
Week 9	3/06	Chapter 16 Intro Chapter 16 assignments: Exercise 16A-4; Problems 16A-1, 16A-2, & 16A-4; due 3/08 by 10:00 AM
	3/08	Review Ch. 16 hwk. Chapter 16 Extra Credit during class. Chapter 16 quiz due 3/09 by 11:00 PM
Week 10	3/13	Chapter 17 Intro Chapter 17 assignments: Exercise 17A-1; Problems 17A-1, 17A-2, 17A-3, & 17A-4; due 3/15 by 10:00 AM Extra Credit Problem 17B-4 due 3/15 by 10:00 AM
	3/15	Review Ch. 17 hwk. Exam review. Chapter 17 quiz due 3/16 by 11:00 PM
Final:	3/22	Exam on Chapters 15-17; 8:00-9:50 AM (Wednesday) in regular classroom