

**BA 211 - PRINCIPLES OF ACCOUNTING: FINANCIAL CRN 40643**

Syllabus Spring 2020 Online/Remote as Required

Instructor: Mary Vedaam

Email: [vedaam@linnbenton.edu](mailto:vedaam@linnbenton.edu)**Required Materials:****Text:** Horngren's Financial Accounting, Miller-Nobles, Mattison, Matsura, Sixth Edition.

**MyLab (MyAccountingLab) Course Software from Pearson Publishing:** Access code must be purchased (or acquired with the text at bookstore) by student to perform MyLab Pearson homework assignments. Note: **At this time, text and access code satisfy materials requirement for LBCC's BA213, if you take BA213 from LBCC Fall 2020.**

**Prerequisites:**

MTH 095 Intermediate Algebra, BA 101A, and BA 101B with a grades of C or better.

**Purpose of Course:**

Lower Division Transfer (LDT) Course: Principles of Accounting is the first of the two-course accounting sequence designed for students seeking a four-year degree in Business Administration or Accounting.

**Outcomes:**

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

Use the accounting cycle to develop financial statements from business transactions. Analyze basic business economic events to determine their effect on accounts and financial statements. Interpret and analyze financial statements to aid in decision making. Demonstrate a basic understanding of the principles of internal control and apply them to relatively straight-forward situations to identify strengths and weaknesses. Interpret and analyze accrual and cash flow information presented in accounts. Analyze issues relating to inventory, receivables, long-lived assets, liabilities and stockholder's equity and recommend appropriate accounting treatment. Describe basic generally-accepted accounting principles.

**Grading:**

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

| ITEM   | Points            |
|--|-------------------|
| Mid-Term Exam  | 120               |
| Final Exam   | 120               |
| Chapter Homework in Pearson (10 best @ 10 points each) | 100               |
| Project  | 50                |
| <b>TOTAL</b>   | <b><u>390</u></b> |

A (90 - 100%)    B (80 &lt; 90%)    C (70 &lt; 80%)    D (60 &lt; 70%)    F (&lt; 60%)

There will be up to 4 extra credit opportunities in Pearson of 5 points each.

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

**Examinations:** Midterm and Final are online in Pearson.

**Homework:** Thirteen homework problems on the outline will be graded and are due **at the time and date** listed. Late homework will not be accepted. Only the ten highest homework scores will be counted in your final grade. Students are required to complete their homework in **Pearson MyLab**.

**Project:**

A project will be assigned later in the term (see outline). **This project is an individual project.** The due date of this project is **Tuesday, May 19<sup>th</sup> at 11 PM**. Late projects will be accepted with a 4-point per day penalty through Monday, May 25<sup>th</sup> at 11 PM.

**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, gender, gender identity, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws. For further information see Board Policy P1015 in our [Board Policies and Administrative Rules](#). Title II, IX, & Section 504: Scott Rolen, CC-108, [541-917-4425](tel:541-917-4425); Lynne Cox, T-107B, [541-917-4806](tel:541-917-4806), LBCC, Albany, Oregon. To report: [linnbenton-advocate.symplicity.com/public-report](http://linnbenton-advocate.symplicity.com/public-report).

**Syllabus**

This syllabus and outline are together a guide and not a contract. They may change during the term as I attempt to provide the most useful learning experience possible. If things do not make sense, please talk with me. As changes are made, I will announce them in class or through the Pearson email function. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a change or deadline.

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**How to Do Well In BA211**

Read assigned chapters per 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.

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.

Take advantage of our online accounting tutor Kory Kleint [kleintk@linnbenton.edu](mailto:kleintk@linnbenton.edu)

Start the project early.

Ask for assistance, early, if you have trouble with the project.

Do not rely on the percentage score in Pearson. Calculate using the grading table.

**BA 211 - PRINCIPLES OF ACCOUNTING: FINANCIAL CRN 40643 OUTLINE**

| <b>WEEK</b> | <b>DATE</b> | <b>READING &amp;<br/>IN-CLASS GRADED ASSIGNMENTS</b>          | <b>All Assignments Due by<br/>11:00 PM</b>     |
|-------------|-------------|---|--|
| Week 1      | 4/7         | Introduction<br>Ch 1: Accounting and the Business Environment |  |
|             | 4/9         | Ch 1 continued<br>Ch 2: Recording Business Transactions       |  |
|             | 4/12        |   | E1-19, E1-24, P1-45A                           |
| Week 2      | 4/14        | Ch 2 continued  |  |
|             | 4/16        | Ch 3: The Adjusting Process                                   |  |
|             | 4/19        |   | E2-10, E2-24, P2-32A                           |
| Week 3      | 4/21        | Ch 3 continued  |  |
|             | 4/23        | Ch 4: Completing the Accounting Cycle                         |  |
|             | 4/24        |   | E3-19, E3-21, P3-36A<br>Extra Credit #1 P3-34A |
|             | 4/26        |   | E4-18, E4-21, P4-29A                           |
| Week 4      | 4/28        | Ch 5: Merchandising Operations <b>Project Introduction</b>    |  |
|             | 4/30        | Ch 6: Merchandise Inventory                                   |  |
|             | 5/3         |   | E5-18, E5-22, P5-36A                           |
| Week 5      | 5/5         | Ch 6 continued  |  |
|             | 5/7         | Ch 7: Internal Control and Cash                               |  |
|             | 5/8         |   | E6-14, E6-15, P6-34B<br>Extra Credit #2 P6-28A |
|             | 5/10        |   | E7-16, E7-21                                   |
| Week 6      | 5/12        | <b>Midterm ch 1 - 7</b>                                       | <b>Online Midterm</b>                          |
|             | 5/14        | Ch 8: Receivables   |  |
| Week 7      | 5/19        | Ch 9: Plant Assets, Natural Resources, and Intangibles        | <b>Project Due</b>                             |
|             | 5/21        | Ch 9 continued  |  |
|             | 5/22        |   | E8-18, E8-19, P8-31A                           |
|             | 5/24        |   | E9-19, E9-20, P9-31A<br>Extra Credit #3        |
| Week 8      | 5/26        | Ch 11: Current Liabilities and Payroll                        |  |
|             | 5/28        | Ch 12: Long-Term Liabilities                                  |  |
|             | 5/29        |   | E11-18, E11-21, P11-27A                        |
|             | 5/31        |   | E12-18, E12-19, P12-34A                        |
| Week 9      | 6/2         | Ch 13: Stockholders' Equity                                   |  |
|             | 6/4         | Ch 14: The Statement of Cash Flow                             |  |
|             | 6/5         |   | E13-23, E13-25, P13-44A<br>Extra Credit #4     |
|             | 6/5         |   | E14-17, E14-18, E14-19                         |
| Week 10     | 6/9         | <b>Final ch 7, 8, 9, 11, 12, 13, 14</b>                       | <b>Online Final</b>                            |