

**Principles of Accounting: Managerial  
BA 213, Section 01  
Syllabus- Fall 2019  
CRN 20830 - Starts 10/1/19 – 12/12/19  
Red Cedar Hall Room 202  
Tuesdays/Thursdays 4:00 to 5:50 PM**

Instructor name: Warren L. Simpson, PhD, MBA

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Office hours: Thursday nights after class – Please make an appointment in class or via email

Office number: Main Camus – MKH 206

### **Course Information**

Course name: Principles of Accounting: Managerial

Section number: 01

CRN: 20830

Scheduled time/days: Tuesday/Thursdays – 4:00 PM to 5:50 PM

Final Exam: Monday, December 9<sup>th</sup> – 3PM to 4:50 PM

Number of credits: 4

Classroom(s): Red Cedar Hall Room 202

### **Prerequisites:**

BA 211 Principles of Accounting: Financial or equivalent with a grade of C or better, or approval from Instructor.

### **Course Materials**

Required:

- Horngren's Financial Accounting, Miller-Nobles, Mattison, Matsura, Sixth Edition
- MyAccountingLab from Pearson – Access code must be purchased (or acquired with the text at bookstore) by student to perform MyAccountingLab Homework/Quiz assignments. Student Helpline: 1-800-677-6337
- Calculator – Single-use device and not via cell phone
- Cell Phone/laptop/tablet to complete "Kahoot Quiz" and/or "Poll Everywhere"

### **Course-Specific Requirements**

Attend all classes and read each assigned chapter by the due dates, and complete all assigned homework, quizzes and exams as noted in our course schedule below.

## **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.

## **Student Learning 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.

## **Class Policies**

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 students more practice with accounting concepts presented in class and in the text and is an excellent resource for help outside of class. Your calculated grade (total points) will be placed in this location, I will add all outside grades to your MAL homework and quiz totals for one total grade.

Homework: There are 14 homework assignment sets in MAL worth 10 points each. They are due by 4PM on the dates listed on the outline below and as noted in MAL. When complete, you may want to print the assignment for future review. Late assignments will not be accepted and you will not be able to access the assignment after the due date. 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 for the chapters covered in Pearson MyAccountingLab will be graded and are due at the time and date listed. The same expectations as homework (above) apply.

Project (REQUIRED) and In-class Ethics Assignment: The Term Project will be introduced in class during Week 5. This Project will require the use of computer spreadsheet software and hard copies are due by the class time/date as noted in Week

#10 below. 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. You may work with one or two fellow students on this, but you need to submit your own work, as required. You may not email your final project, it needs to be submitted via paper copy.

Exams: Two exams will be given. Exams will include objective and computational questions and should take a well-prepared student approximately 90 minutes to complete. Please bring your single-use calculator to each exam. Exams are closed-notes and closed-book. 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 assessed. Failure to take the midterm or final within three days following the originally scheduled dates will result in complete forfeiture of each respective 100 point opportunity.

## **Behavior and Expectations**

You are held accountable to the [Student Code of Conduct](#), which outlines expectations pertaining to academic honesty (including cheating and plagiarism), classroom conduct, and general conduct.

## **Guidelines for communication**

When asked, please respond, give it your best shot, “grapple” with the material. Please try to be well-prepared before each class for the chapter we are discussing. (Often, these response might merit extra credit) All questions you have are important, please help me serve your interests and provide you with feedback as quickly as I can. If you need to contact me, please email me, that is the best and fastest way to get a hold of me during most day. I will have a Sunday/Monday night class and am often busy all day on Saturday, but I will try my best to get back to you within 24 hours. During class, please make all efforts to not disrupt others around you, but please enjoy the class, make friends, find and join a study group, and enjoy your college experience.

## **Use of cell phones/laptops in class**

Only to be used when asked by Instructor for “Kahoots” and “Poll Everywhere”. Please mute during class, you may step out of class during breaks. You may use laptops or tablets in class to track class problems, use spreadsheets, follow along with the PowerPoint. Please don’t let this be a distraction, you will need to focus on the material at hand.

## **Attendance/Tardiness Policy**

Students are expected to attend all classes and be on time, along with all homework/quiz assignments/exams. Please sign into the sign in sheet at the start of each class.

## **Testing**

Timed and in class; if missed, please see above for re-schedule.  
 Single use calculator may be used. Please bring a pencil with eraser.  
 Mid-Term and Final schedule is noted below in the Class Schedule.

### **Late Assignment Policy**

Please complete all Homework/Quizzes in MyAccountingLab and take both exams on time. Please complete and submit your project on time, or early if possible.

### **Grading**

Category	Points	Percent
Homework (14 assignment sets x 10 pts each)	140	8%
Quizzes (11 x 10 points each)	110	22%
Project - required to pass course	50	10%
Exams (2 @ 100 points each)	200	40%
Total points possible	<b>500</b>	100.0%

Letter Grade	Percentage	Performance
A	90-100% (450 points)	Excellent Work
B	80-89% (400 points)	Good Work
C	70-79% (350 points)	Average Work
D	60-69% (300 points)	Poor Work
F	0-59% (299 points and below)	Failing Work

### **College Policies**

#### **LBCC Email and Course Communications**

You are responsible for all communications sent via Moodle and to your LBCC email account. You are required to use your LBCC provided email account for all email communications at the College. You may access your LBCC student email account through Student Email and your Moodle account through Moodle.

#### **Disability and Access Statement**

You should meet with your instructor during the first week of class if:

1. You have a documented disability and need accommodations.
2. Your instructor needs to know medical information about you.
3. You need special arrangements in the event of an emergency.

If you have documented your disability, remember that you must make your request for accommodations through the Center for Accessibility Resources (CFAR) Online Services webpage every term in order to receive accommodations. If you believe you may need accommodations but are not yet registered with CFAR, please visit the CFAR Website for steps on how to apply for services or call (541) 917-4789.

Veterans: Veterans and active duty military personnel with special circumstances are encouraged to communicate these, in advance if possible, to the instructor.

## **Statement of Inclusion**

To promote academic excellence and learning environments that encourage multiple perspectives and the free exchange of ideas, all courses at LBCC will provide students the opportunity to interact with values, opinions, and/or beliefs different than their own in safe, positive and nurturing learning environments. LBCC is committed to producing culturally literate individuals capable of interacting, collaborating and problem-solving in an ever-changing community and diverse workforce.

## **Title IX Reporting Policy**

If you or another student are the victim of any form of sexual misconduct (including dating/domestic violence, stalking, sexual harassment), or any form of gender discrimination, LBCC can assist you. You can [report](#) a violation of our sexual misconduct policy directly to our Title IX Coordinator. You may also report the issue to a faculty member, who is required to notify the Coordinator, or you may make an appointment to speak confidentially to our Advising and Career Center by calling 541-917-4780.

## **Public Safety/Campus Security/Emergency Resources:**

In an emergency, call 911. Also, call LBCC Campus Security/Public Safety at 541-926-6855 and 541-917-4440.

From any LBCC phone, you may alternatively dial extension 411 or 4440. LBCC has a [public safety app](#) available for free. We encourage people to download it to their cell phones. Public Safety also is the home for LBCC's Lost & Found. They provide escorts for safety when needed. Visit them to learn more.

## **Tips for Success in This Class**

How can I succeed in BA 213?

- Read your assigned chapters before you come to class! Make notes while reading.
- Review the slides in Pearson MyAccountingLab to reinforce.

- Come to every class.
- Begin the homework assignments well before 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.
- Take advantage of the accounting lab and tutor in MKH 104.
- Re-do the exercises that we do during class for more practice.
- Start the project early.
- See me for assistance, early, if you have trouble with the project.
- On blank sheets of paper - can you write out the basic format of an Income Statement, a Statement of Retained Earnings, a Balance Sheet and a Cash Flow Statement? (Answer ‘yes’ and you should do well in this course.)
- If you are given various types of transactional data, can you develop financial statements? (Answer ‘yes’ and you should do well in this course.)
- On examinations, use a pencil and eraser instead of a pen. You’ll also need a pencil for your answer sheet.
- Memorize the accounts that you have come across in your text, use flash cards to learn specific information about each account (see my Excel Spreadsheet)

## **Changes to the Syllabus**

I reserve the right to change the contents of this syllabus due to unforeseen circumstances. You will be given notice of relevant changes in class, through a MyAccountingLab Announcement, or through LBCC e-mail.

## CLASS SCHEDULE & ASSIGNMENTS:

- Week 1: Tuesday (10/01) - Orientation and Begin Chapter 16
  - Thursday (10/03) Chapter 16 Homework & Quiz
- Week 2: Tuesday (10/08) – Start Chapter 17
  - Thursday (10/10) Chapter 17 Homework & Quiz
- Week 3: Tuesday (10/15) – Start Chapter 18
  - Chapter 18 Homework & Quiz
  - Thursday (10/17) - Chapter 19 Homework & Quiz
- Week 4: Tuesday (10/22) – Start Chapter 20
  - Thursday (10/24) – Continue Chapter 20 & Prep for Mid-Term
  - Chapter 20 Homework & Quiz
- **Week 5: Tuesday (10/29) – Mid-Term Exam (Chapters 16-20)**
  - Thursday (10/31) – Start Chapter 21
  - Chapter 21 Homework & Quiz
  - Project Introduction – Due by Week 10, see below
- Week 6: Tuesday (11/05) – Start Chapter 22
  - Chapter 22 Homework & Quiz
  - Thursday (11/07) – Start Chapter 23
  - Chapter 23 Homework & Quiz
- Week 7: Tuesday (11/12) – Start Chapter 24
  - Chapter 24 Homework & Quiz
  - Thursday (11/14) – Start Chapter 25
  - Chapter 25 Homework & Quiz
- Week 8: Tuesday (11/19) – Finalize Chapter 25
  - Thursday (Thanksgiving Holiday) - Start Chapter 26
  - Chapter 26 Homework & Quiz
- Week 9: Tuesday (11/26) – Complete Chapter 26
  - Thursday (11/28) – Holiday – No Class
- Week 10: Tuesday (12/03) – Project Due Finalize Chapter 26 & Project Solution Review Begin Review for Final Exam
  - Thursday (12/05) - Review for Final Exam
- **Week 11: Final Monday (12/10) – 3:00 PM to 4:50 PM (Chapters 21-26)**